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A Longitudinal Thematic Analysis of the Teaching-Learning Area of PAASCU-Accredited Level II Accountancy Programs Across Three Accreditation Cycles

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Executive Summary

This study examined the Teaching-Learning Area of five PAASCU-accredited Level II Accountancy programs across three accreditation cycles—C1 (Formal Survey), C2 (First Resurvey), and C3 (Second Resurvey). Employing a qualitative thematic analysis, it reviewed the best features and recommendations documented in accreditation reports to surface recurring strengths, developmental concerns, institutional trajectories, and emerging instructional patterns within the participating programs. The participating institutions were anonymized throughout the study to maintain confidentiality and consistency in the longitudinal analysis. Only accreditation reports containing program-specific findings exclusively related to Accountancy education were included in the study in order to preserve thematic consistency and analytical reliability across the accreditation cycles.

The findings revealed gradual but observable institutional and instructional maturation across the three accreditation cycles. The strongest commendations consistently involved CPA readiness systems, experiential and industry-based learning, flexible learning environments, technology-supported instruction, and operational student support mechanisms. Internship and workplace immersion systems became increasingly structured and professionally integrated, while CPA preparation systems evolved through sustained implementation of review support, intervention programs, and academic monitoring mechanisms. Later accreditation cycles likewise demonstrated increasing institutionalization of LMS-supported instruction, digitally assisted learning environments, and flexible learning modalities. These developments suggest that operational and support-oriented instructional systems became progressively embedded within the instructional culture of the participating Accountancy programs.

Alongside these quality indicators, the study identified several recurring developmental concerns involving learner-centered pedagogy, outcomes-based instructional alignment, assessment integration, and stakeholder-responsive curriculum systems. Recommendations consistently emphasized active learning strategies, critical thinking development, instructional and assessment alignment, evidence-based evaluation, and participatory curriculum review. The findings indicate that while outcomes-based education and evidence-based assessment systems are increasingly recognized and operationalized within the participating programs, institutional consistency in implementing and sustaining these systems remains uneven. The study further

suggests that classroom-level pedagogical transformation and instructional integration may require deeper and longer-term institutional and cultural adjustment than operational reforms.

The analysis results also demonstrated that institutional strengths and developmental concerns frequently coexist within the same instructional areas. Experiential learning systems, CPA readiness mechanisms, technology-supported learning environments, and student support structures consistently emerged as institutional strengths while simultaneously continuing to receive recommendations related to enhancement, integration, monitoring, and refinement. This pattern suggests that accreditation functions not merely as a mechanism for identifying compliance or deficiency, but as a developmental process that supports the continuing evolution, strengthening, and institutionalization of teaching-learning systems over time.

Overall, the study portrays the Teaching-Learning Area of Level II Accountancy programs as a progressively evolving instructional environment shaped by continuing quality enhancement, professional expectations, technological developments, and institutional responsiveness. While several operational systems already demonstrate increasing institutional maturity, learner-centered instruction, outcomes-based integration, evidence-based assessment, stakeholder-responsive curriculum systems, and sustained faculty instructional development remain important areas for continuing institutional refinement. The findings ultimately affirm the role of accreditation not merely as a mechanism for evaluation, but as a developmental framework that supports the continuing strengthening, institutionalization, and transformation of teaching-learning systems in response to evolving educational and professional demands within Accountancy education.

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I. Introduction

The Teaching-Learning Area plays a central role in ensuring the quality and effectiveness of Accountancy education, particularly in programs preparing students for professional practice and licensure examinations. As instructional expectations in higher education continue to evolve, Accountancy programs are increasingly expected to demonstrate not only technical competence and CPA readiness but also outcomes-based instruction, experiential learning, student-centered pedagogy, flexible learning delivery, and evidence-based assessment systems. Contemporary quality assurance frameworks likewise emphasize learning outcomes, instructional alignment, stakeholder responsiveness, and continuous quality enhancement as integral dimensions of educational quality and institutional effectiveness (PAASCU, 2021). Within the context of accreditation, commendations and recommendations provide valuable institutional evidence that may reveal how teaching-learning systems develop, mature, and undergo refinement over time.

This thematic research study examined the Teaching-Learning Area of five PAASCU-accredited Level II Accountancy programs across three accreditation cycles: C1–Formal Survey, C2–First Resurvey, and C3–Second Resurvey. The study analyzed the Best Features (BFs) and Recommendations (RECs) identified in accreditation reports to determine recurring strengths, developmental concerns, institutional trajectories, and emerging sectoral patterns within the participating programs. Consistent with the developmental orientation of PAASCU accreditation, the study approached accreditation findings not merely as indicators of compliance but as evidence of continuing institutional development, instructional enhancement, and quality maturation within the Teaching-Learning Area (PAASCU, 2021).

Research Problem and Guiding Questions

Despite the central role of accreditation in promoting institutional quality and continuous improvement, limited longitudinal analysis has been conducted on how the Teaching-Learning Area of Accountancy programs develop, matures, and undergo refinement across successive accreditation cycles. While individual accreditation reports identify Best Features and Recommendations at specific points in time, broader developmental patterns embedded across multiple accreditation cycles remain less systematically examined. This study addressed this gap

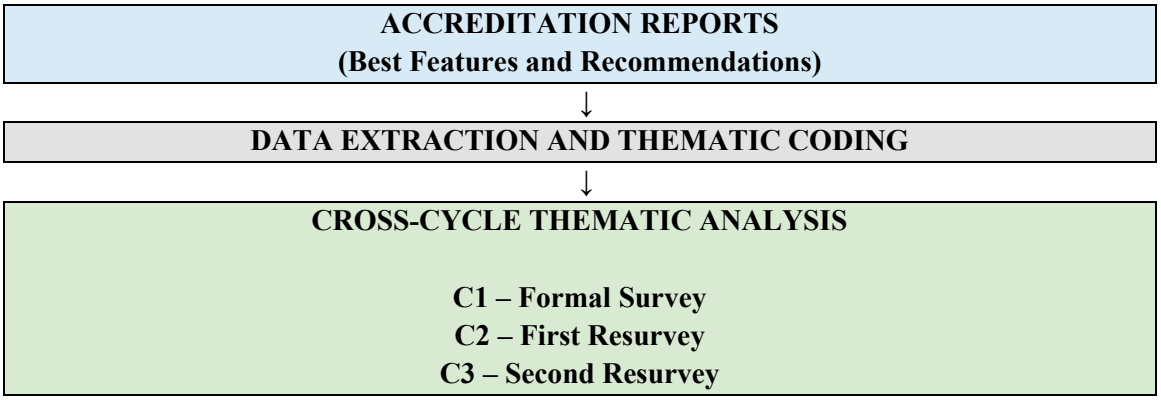
by conducting a longitudinal thematic analysis of recurring accreditation findings to provide a deeper understanding of how teaching-learning systems evolve within the context of accreditation.

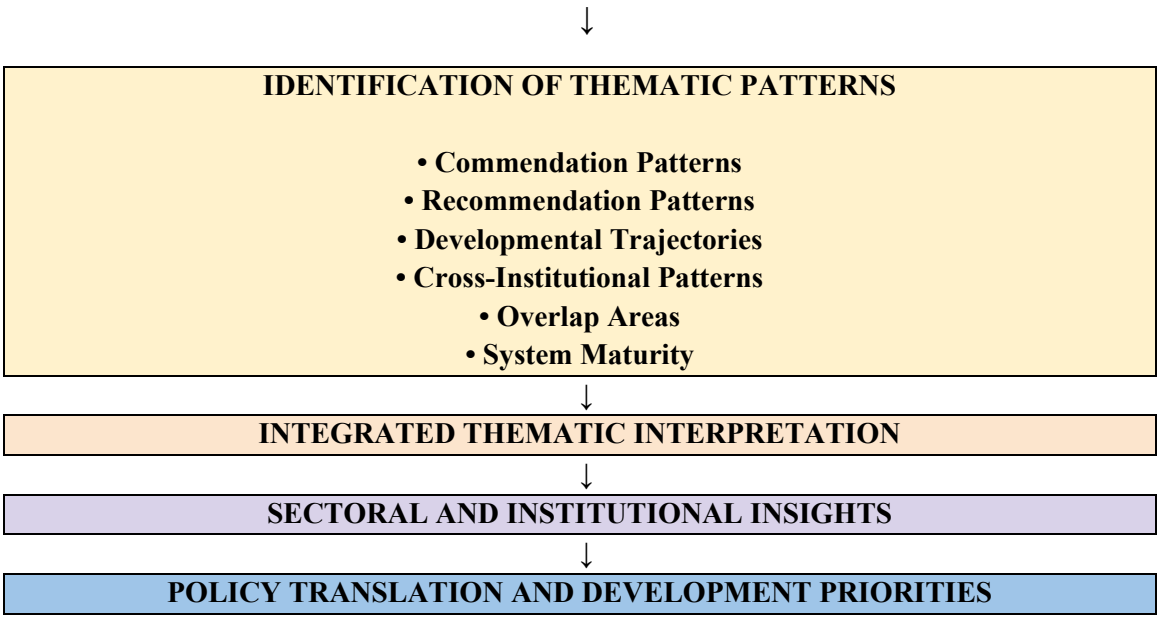
Specifically, the study was guided by the following questions:

1. What recurring instructional strengths and developmental concerns are identified in the Teaching-Learning Area of PAASCU-accredited Level II Accountancy programs across three accreditation cycles?
2. What developmental trajectories, cross-institutional patterns, and overlap areas are observable across the major teaching-learning themes identified in the accreditation reports?
3. What institutional maturity patterns and integrated thematic interpretations emerge from the longitudinal analysis of the Teaching-Learning Area?
4. What sectoral and policy-relevant insights may be drawn from the longitudinal thematic findings to support the continuing enhancement of teaching-learning systems in Accountancy education?

Figure 1 below presents the conceptual and thematic framework of the study. It demonstrates how the accreditation findings, specifically the Best Features (BFs) and Recommendations (RECs), were extracted, coded, and analyzed across the three accreditation cycles in order to identify recurring themes, developmental trajectories, overlap areas, system maturity patterns, and broader instructional and institutional insights related to the Teaching-Learning Area of PAASCU-accredited Level II Accountancy programs.

Figure 1. Conceptual/Thematic Framework of the Study





This framework highlights the developmental and longitudinal nature of the study by showing how accreditation findings across multiple cycles were synthesized into integrated thematic interpretations, sectoral insights, and policy-relevant directions. It likewise emphasizes the interpretive nature of the thematic analysis in examining how teaching-learning systems evolve, mature, and undergo continuing maturation within the context of accreditation and quality enhancement.

Consistent with these guiding questions, the study sought to provide developmental and policy-relevant insights regarding how teaching-learning systems evolve within the context of accreditation. Rather than treating accreditation findings merely as indicators of compliance, the analysis approached commendations and recommendations as evidence of ongoing institutional refinement, quality maturation, and instructional transformation within the Teaching-Learning Area of Accountancy education. This developmental perspective is likewise consistent with contemporary quality assurance approaches that view accreditation as a continuing institutional improvement process grounded in self-evaluation, peer review, evidence-based enhancement, and institutional accountability (INQAAHE, 2022).

II. Methodology

2.1 Research Design and Approach

This study employed a qualitative thematic analysis approach to examine the Teaching-Learning Area of PAASCU-accredited Level II Accountancy programs across three accreditation cycles. The analytical procedures followed the thematic analysis framework described by Braun and Clarke (2006), involving systematic coding, categorization, and interpretation of recurring patterns within accreditation findings. The study was interpretive and developmental in nature and was not intended for statistical measurement or generalization across all Accountancy programs or higher education institutions.

2.2 Data Sources and Scope

The primary data sources for the study were accreditation reports of five PAASCU-accredited Level II Accountancy programs covering three accreditation cycles: C1–Formal Survey, C2–First Resurvey, and C3–Second Resurvey. Specifically, the Best Features (BFs) and Recommendations (RECs) identified in these reports served as the unit of analysis.

Level II programs were selected because they possess sufficient accreditation history across multiple cycles necessary for longitudinal thematic analysis. Participating institutions were anonymized throughout the study to maintain confidentiality and consistency in the analysis.

2.3 Thematic Coding and Analysis Procedure

The extracted Best Features and Recommendations were coded into recurring instructional and institutional themes, including CPA readiness systems, experiential and industry-based learning, technology-supported instruction, learner-centered pedagogy, assessment systems, outcomes-based alignment, student support mechanisms, and stakeholder participation.

Following thematic coding, identified patterns were analyzed longitudinally across accreditation cycles to determine:

- developmental trajectories;
- cross-institutional patterns;
- overlap areas;
- institutional maturity patterns; and
- integrated thematic interpretations.

The analytical framework also reflects contemporary quality assurance principles involving outcomes-based education, constructive alignment, evidence-based assessment, curriculum alignment, and continuous institutional improvement (Biggs, 1996; Pastrana & Manabat, 2014).

2.4 Limitations of the Study

This study is limited to five anonymized PAASCU-accredited Level II Accountancy programs and is based solely on Best Features and Recommendations extracted from accreditation reports across three survey cycles. Since the analysis relies on document-based accreditation findings and a focused group of participating institutions, the findings are intended to provide developmental and analytical insights specific to the programs included in the study. They are not intended for generalization to all Accountancy programs or higher education institutions.

III. Key Terms Used in the Study

The following key terms are operationally defined and used throughout the study to ensure conceptual clarity and consistency in the thematic analysis and interpretation of the accreditation findings related to the Teaching-Learning Area of PAASCU-accredited Level II Accountancy programs.

Term	Operational Meaning in the Study
Best Features (BFs)	Commendations identified in accreditation reports reflect institutional strengths and effective practices.
Recommendations (RECs)	Areas identified for continuing enhancement and instructional refinement
Developmental Trajectory	Progression and evolution of themes across accreditation cycles
Overlap Areas	Themes where commendations and recommendations coexist within the same instructional systems

System Maturity	Degree of institutionalization and developmental progression of teaching-learning systems
Cross-Institutional Patterns	Common themes and developmental trends observed across participating programs
Emerging	Teaching-learning systems showing initial implementation and requiring further institutional strengthening
Developing	Teaching-learning systems that are operational but continue to undergo refinement and integration
Institutionalized	Teaching-learning systems demonstrating sustained implementation and institutional integration across accreditation cycles

IV. Findings and Analysis

The following sections present the thematic findings and longitudinal analysis of the Teaching-Learning Area across the selected PAASCU-accredited Level II Accountancy programs. The analysis examines the recurring commendations and recommendations identified in the accreditation reports in order to determine emerging instructional patterns, developmental trajectories, overlap areas, and institutional maturity indicators across the three accreditation cycles. The findings are presented thematically and developmentally to demonstrate how teaching-learning systems evolve, strengthen, and undergo continuing refinement within the context of accreditation and quality enhancement.

4.1 Best Feature Patterns

Table 1. Major Best Feature Patterns Across the Three Accreditation Cycles

Theme	C1	C2	C3	Overall Development
CPA Readiness and Licensure Preparation	Coaching and board monitoring systems	Mock board examinations and review support	Review partnerships and intervention systems	Highly institutionalized instructional priority
Experiential and Industry-Based Learning	Internship exposure and OJT	Immersive industry engagement	Intensive and professionally integrated immersion systems	Strongly institutionalized experiential learning
Technology-Supported Learning	Basic instructional technology initiatives	SAP and LMS integration	HyFlex and digitally integrated learning systems	Rapidly developing flexible learning environment
Student Support Systems	Mentoring and tutorials	Structured academic support	Bridging, intervention, and support systems	Increasingly holistic student support
Values-Oriented and Community Engagement Initiatives	Community-oriented learning activities	Extension-related learning integration	Peace education and socially responsive initiatives	Sustained formative and values-oriented learning

The findings across the three accreditation cycles reveal several recurring best features that reflect the continuing development of the Teaching-Learning Area among the five Level II Accountancy programs. One of the most consistent strengths identified in the reports involves CPA readiness and licensure preparation systems. Across the cycles, schools demonstrated sustained efforts to support student preparation for the CPA licensure examination through initiatives such as mock board examinations, review partnerships, intervention programs, coaching systems, and performance monitoring mechanisms. These commendations suggest that CPA preparation has become a major instructional priority within the participating programs and remains closely associated with institutional efforts to strengthen professional competence and student achievement.

Another prominent commendation pattern involves experiential and industry-based learning. The findings show increasing institutional emphasis on internship programs, workplace immersion, industry exposure, and professional partnerships. Across the cycles, internship arrangements evolved from basic workplace exposure into more structured and professionally integrated learning experiences, including extended immersion programs and strong industry collaboration. These commendations indicate that the participating programs increasingly recognize the importance of authentic workplace engagement in developing professional readiness, applied competencies, and practical understanding among Accountancy students.

The findings likewise demonstrate growing strengths in flexible learning systems, technology-supported instruction, and student support mechanisms. Later accreditation cycles increasingly commended the use of learning management systems, HyFlex learning modalities, accounting software integration, and digitally supported instructional environments. In addition, commendations involving mentoring systems, bridging programs, tutorials, and student assistance mechanisms suggest continuing institutional efforts to support student learning and academic transition. Collectively, the commendation patterns indicate that the strongest institutionalized practices within the Teaching-Learning Area involve CPA readiness, experiential learning, flexible instructional delivery, and operational student support systems, reflecting gradual instructional and institutional maturation across accreditation cycles.

4.2 Recommendation Patterns

Table 2. Major Recommendation Patterns Across the Three Accreditation Cycles

Theme	C1	C2	C3	Developmental Trend
Learner-Centered Pedagogy	Student participation and classroom interaction	Active learning and instructional engagement	HOTS integration and learner-centered strategies	Continuing pedagogical refinement
Outcomes-Based Alignment	Syllabus consistency and learning alignment	CLO-PLO integration and curriculum alignment	Assessment alignment and outcomes integration	Increasing OBE sophistication
Assessment Systems	Monitoring and grading mechanisms	Timely feedback and assessment practices	TOS, assessment alignment, and evidence-based evaluation	Developing an evidence-based assessment culture
Technology Integration	Multimedia and instructional technology support	LMS and accounting software utilization	ERP/AIS integration and digital instructional enhancement	Expanding instructional technology integration
Stakeholder Participation	Industry exposure and internship coordination	Curriculum consultation and industry participation	Employer, alumni, and student engagement	Increasing stakeholder-responsive curriculum systems
Student Support Mechanisms	Academic assistance and mentoring	Structured intervention and monitoring systems	Mental health support and student intervention programs	More holistic student support systems

The findings across the three accreditation cycles reveal several recurring recommendations that reflect continuing developmental concerns within the Teaching-Learning Area of the participating Accountancy programs. One of the most persistent themes involves learner-centered pedagogy and classroom engagement. Across the cycles, recommendations consistently emphasized the need to strengthen active learning strategies, critical thinking

activities, participative classroom interaction, and student-centered instructional approaches. The repeated appearance of these recommendations suggests that while the programs increasingly recognize the value of learner-centered instruction, institutional implementation remains uneven and continues to undergo refinement across schools.

Another recurring developmental concern involves outcomes-based instructional alignment and curriculum integration. The findings repeatedly highlighted the need to strengthen CLO-PLO alignment, syllabus consistency, learning outcomes integration, HOTS development, assessment alignment, and curriculum review systems. Recommendations also emphasized the importance of updating instructional materials, aligning learning plans with intended outcomes, and ensuring coherence among curriculum, instruction, and assessment practices. These recurring findings suggest that outcomes-based education is already operational conceptually within the programs, but institutional consistency in implementing and sustaining aligned instructional systems remains a continuing developmental area.

The findings likewise reveal recurring recommendations related to assessment systems, technology integration, stakeholder participation, and student support mechanisms. Across the cycles, schools were encouraged to strengthen evidence-based assessment practices, timely feedback systems, tracer study utilization, technology-supported instruction, and participatory curriculum review involving employers, alumni, students, and industry practitioners. Recommendations also increasingly highlighted the need for structured intervention systems, mental health support, and enhanced academic monitoring processes. Collectively, the recommendation patterns suggest that the participating programs continue to refine their instructional systems in response to evolving expectations related to pedagogy, outcomes-based instruction, assessment integration, instructional technology, and stakeholder-responsive curriculum development.

4.3 Developmental Trajectories

Table 3. Developmental Trajectories Across Accreditation Cycles

Theme	C1	C2	C3	Developmental Trajectory

CPA Readiness Systems	Coaching and monitoring mechanisms	Structured review and mock board systems	Review partnerships and intervention systems	Progressively institutionalized CPA preparation systems
Experiential Learning	Internship exposure and OJT	Immersive industry engagement	Intensive and professionally integrated immersion systems	Mature experiential learning environment
Technology-Supported Learning	Basic instructional technology support	LMS and accounting software integration	HyFlex and digitally integrated learning systems	Transition toward institutionalized flexible learning
Student Support Systems	Mentoring and tutorials	Structured academic interventions	Bridging, counseling, and holistic support mechanisms	Increasingly comprehensive student support
Outcomes-Based Instruction	Syllabus and learning alignment concerns	CLO-PLO alignment and curriculum integration	Assessment alignment and evidence-based instructional systems	Increasing sophistication of OBE implementation
Assessment Systems	Monitoring and grading mechanisms	Feedback and assessment enhancement	TOS and evidence-based assessment integration	Developing assessment maturity
Stakeholder Participation	Internship coordination and exposure	Curriculum consultation and industry participation	Employer, alumni, and student engagement	Expanding participatory curriculum systems

The findings across the three accreditation cycles demonstrate that the Teaching-Learning Area of the participating Accountancy programs underwent gradual but observable developmental progression. Several instructional and institutional systems evolved from emerging practices into more structured and institutionalized mechanisms over time. The clearest developmental movement is evident in experiential learning, CPA readiness systems, flexible learning delivery, and student support structures, all of which demonstrated increasing sophistication and operational consistency across accreditation cycles.

Experiential learning systems, in particular, evolved significantly throughout the three cycles. Earlier accreditation findings primarily highlighted internship exposure and workplace-based learning opportunities. In later cycles, however, the findings increasingly reflected more immersive, competency-oriented, and professionally integrated internship arrangements supported by stronger industry partnerships and structured workplace engagement. Similarly, CPA readiness systems evolved from basic coaching and monitoring initiatives into more organized intervention systems involving mock board examinations, review partnerships, performance monitoring, and structured academic support. These developmental patterns suggest increasing institutional emphasis on professional preparation and licensure readiness within the participating Accountancy programs.

The findings also indicate substantial progression in technology-supported learning and student support systems. Earlier cycles reflected recommendations related to basic instructional technology and learning resources. In contrast, later cycles increasingly demonstrated the institutionalization of LMS-supported instruction, HyFlex learning modalities, and digitally integrated learning environments. Student support systems likewise evolved from mentoring and tutorial arrangements into more structured intervention programs, bridging systems, counseling support, and academic monitoring processes. In contrast, learner-centered pedagogy, outcomes-based instructional alignment, and evidence-based assessment systems continued to appear as developmental areas across all cycles, suggesting that classroom-level instructional transformation and instructional integration remain ongoing institutional concerns despite continuing improvements in operational and support-related systems.

4.3.1 Developmental Progression Levels Across Accreditation Cycles

The table and figure below present the developmental progression levels of the major Teaching-Learning themes across the three accreditation cycles based on the thematic analysis of best features and recommendations.

Table 4. Distribution of Developmental Progression Levels per Cycle

Accreditation Cycles	CPA Readiness Systems	Experiential Learning	Technology-Supported Learning	Student Support Systems	Outcomes-Based Instruction

C1 – Formal Survey	1	1	1	1	1
C2 – First Resurvey	2	2	2	2	2
C3 – Second Resurvey	3	3	3	3	2

Note. Developmental Progression Level: 1 = Emerging, 2 = Developing, 3 = Institutionalized.

Figure 2. Developmental Progression of Major Teaching-Learning Themes Across Accreditation Cycles

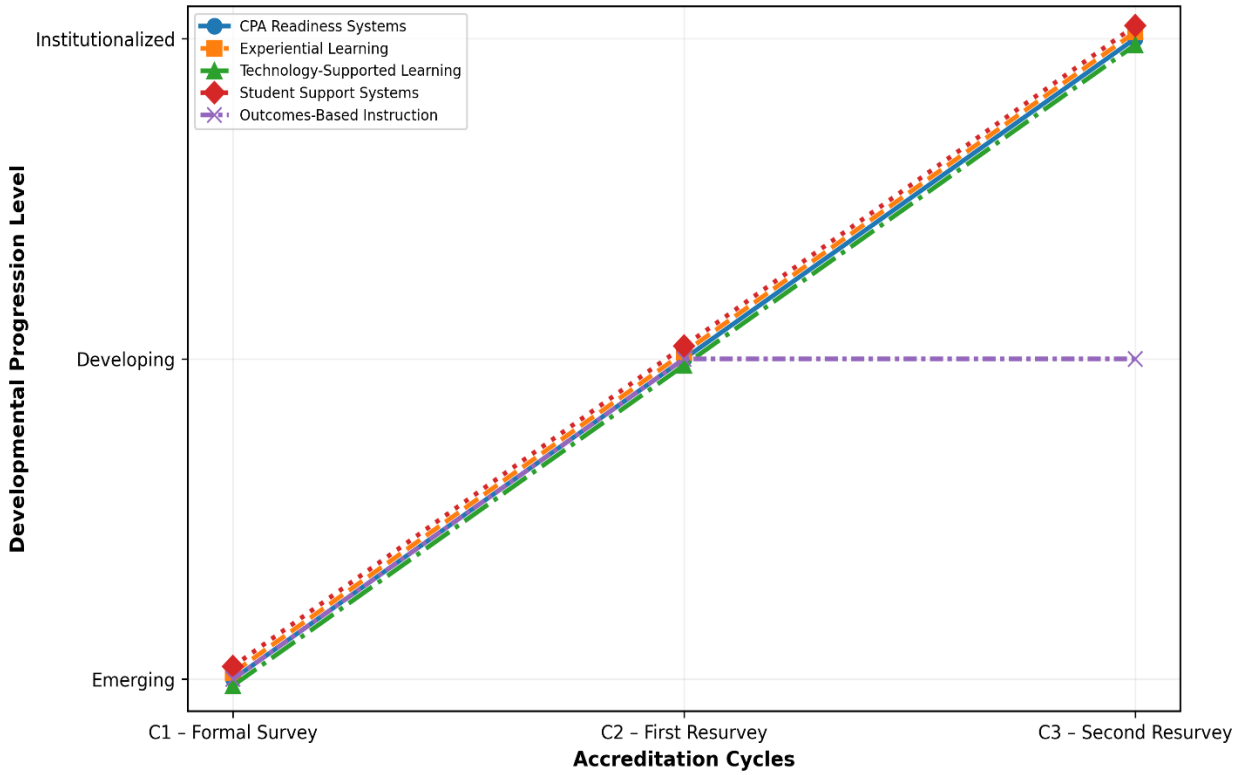


Table 4 and Figure 2 visually demonstrate the developmental progression of major teaching-learning themes across the three accreditation cycles. The findings suggest increasing institutional maturity in CPA readiness systems, experiential learning, technology-supported instruction, and student support mechanisms. In contrast, outcomes-based instructional integration demonstrated developmental progression from emerging to developing levels. However, it remained within the developing stage in later cycles, indicating the progressive strengthening required in classroom-level instructional alignment and evidence-based pedagogical implementation.

4.4 Cross-Institutional Patterns

Table 5. Cross-Institutional Patterns in the Teaching-Learning Area

Cross-Institutional Theme	Observed Pattern Across Schools	Institutional Interpretation
CPA Readiness and Licensure Preparation	Present across all participating programs	CPA performance remains a major instructional and institutional priority
Experiential and Industry-Based Learning	Strong internship and immersion systems across multiple schools	Workplace exposure is increasingly embedded within instructional systems
Learner-Centered Pedagogy	Recurring recommendations across cycles	Pedagogical transformation remains uneven across programs
Outcomes-Based Alignment	Persistent concerns on CLO-PLO alignment and assessment integration	OBE implementation continues to undergo institutional refinement
Technology-Supported Learning	Increasing LMS, software, and flexible learning integration	Digital instructional systems are becoming more institutionalized
Assessment and Feedback Systems	Continuing recommendations on assessment alignment and feedback	Evidence-based assessment systems remain developmental
Stakeholder Participation	Growing emphasis on employer, alumni, and industry involvement	Curriculum responsiveness is increasingly recognized institutionally
Student Support Systems	Expanded intervention and academic support mechanisms	Holistic student support is becoming more visible across programs

The findings across the five participating Accountancy programs reveal several common instructional and institutional patterns within the Teaching-Learning Area. One of the clearest cross-institutional trends involves the strong emphasis placed on CPA readiness and licensure preparation. Across schools and accreditation cycles, the findings consistently reflected initiatives such as mock board examinations, coaching systems, intervention programs, review partnerships, and academic monitoring mechanisms. These recurring commendations suggest that CPA preparation functions as a central instructional priority within Accountancy education and remains closely associated with institutional efforts to strengthen professional competence and student performance.

Another prominent cross-institutional pattern involves the increasing institutionalization of experiential and industry-based learning. Internship programs, workplace immersion, and industry

engagement were consistently evident across multiple schools and cycles. The findings suggest that the participating programs increasingly recognize authentic workplace exposure as an essential component of professional preparation within the Teaching-Learning Area. Similarly, the findings demonstrate expanding integration of technology-supported learning systems, including LMS-supported instruction, accounting software utilization, flexible learning modalities, and digitally assisted instructional environments. These developments indicate growing institutional responsiveness to evolving instructional and technological demands within higher education and professional education settings.

At the same time, the findings reveal several recurring developmental concerns shared across the participating programs. Recommendations involving learner-centered pedagogy, outcomes-based alignment, assessment integration, stakeholder participation, and evidence-based instructional systems repeatedly appeared across schools and cycles. These recurring concerns suggest that while the participating institutions increasingly recognize the importance of instructional alignment, active learning, and participatory curriculum systems, institutional implementation remains uneven and continues to undergo refinement. Overall, the cross-institutional patterns portray the Teaching-Learning Area of the participating Accountancy programs as a gradually evolving instructional environment characterized by continuing institutional maturation, shared developmental priorities, and increasingly sophisticated teaching-learning systems.

4.5 Overlap Analysis

Table 6. Overlap Areas Between Commendations and Recommendations

Theme	Existing Strengths	Continuing Developmental Concerns	Analytical Interpretation
CPA Readiness Systems	Mock boards, review support, coaching systems	Continuing intervention and performance enhancement mechanisms	Strong CPA preparation culture with continuing pressure for performance consistency
Experiential Learning	Intensive internship and industry immersion systems	Monitoring, coordination, and competency evaluation mechanisms	Mature workplace exposure systems undergoing further refinement

Technology-Supported Learning	LMS integration, accounting software use, and flexible learning systems	Technology maximization and instructional integration	Operational technology systems are developing faster than pedagogical integration
Student Support Systems	Mentoring, tutorials, bridging, and intervention programs	Holistic monitoring, counseling, and academic support enhancement	Expanding student-responsive support mechanisms
Outcomes-Based Instruction	Curriculum enhancement and instructional innovations	CLO-PLO alignment, assessment integration, and outcomes consistency	Continuing institutional refinement of OBE systems
Assessment Systems	Structured monitoring and evaluation practices	TOS alignment, evidence-based assessment, and feedback systems	Assessment culture is becoming more evidence-oriented, but is still developing

The findings reveal several overlap areas in which commendations and recommendations simultaneously appeared within the same instructional themes across accreditation cycles. These overlap patterns suggest that institutional strengths and developmental concerns frequently coexist within the Teaching-Learning Area. Rather than indicating contradictory findings, the overlaps demonstrate that many instructional systems are already operational and institutionalized while still undergoing continuing refinement and enhancement. This pattern was particularly evident in CPA readiness systems, experiential learning, technology-supported instruction, student support mechanisms, outcomes-based alignment, and assessment systems.

One of the clearest overlap areas involves CPA readiness and licensure preparation systems. Across the cycles, schools consistently received commendations for mock board examinations, review partnerships, coaching systems, and academic interventions designed to strengthen CPA performance. At the same time, recommendations continued to emphasize the need for sustained intervention mechanisms, performance consistency, retention support, and enhanced monitoring systems. This overlap suggests that CPA preparation is already a major institutional strength, yet remains a continuing developmental pressure area because of the high-stakes nature of professional licensure outcomes within Accountancy education.

Similar overlap patterns were observed in experiential learning and technology-supported instruction. Internship and workplace immersion systems were frequently commended for their strong industry exposure and professional integration. At the same time, recommendations

simultaneously emphasized the need for improved coordination, competency monitoring, and structured evaluation mechanisms. Technology-supported learning systems likewise demonstrated increasing institutionalization through LMS integration, accounting software utilization, and flexible learning modalities. However, recommendations continued to highlight the need for instructional integration, faculty capability enhancement, and technology maximization. These findings suggest that operational systems may already be institutionally established while pedagogical integration and evidence-based refinement continue to evolve.

The overlap analysis further indicates that many recurring recommendations should not be interpreted solely as indicators of institutional weakness. Instead, the findings suggest that recommendations often emerge within already active and developing instructional systems that continue to undergo enhancement and refinement across accreditation cycles. Overall, the overlap patterns portray accreditation as a developmental process through which institutional strengths are continuously improved rather than viewed as static or fully completed systems.

Figure 3. Coexistence of Institutional Strengths and Continuing Developmental Concerns

Institutional Strengths	Continuing Developmental Concerns
CPA review systems	Continuing intervention and performance enhancement
Experiential and Industry-Based Learning	Competency monitoring and assessment refinement
Technology-supported learning	Pedagogical integration and technology maximization
Student mentoring and support	Holistic counseling and monitoring enhancement
Curriculum enhancement initiatives	CLO–PLO alignment and assessment integration

Figure 3 illustrates the coexistence of institutional strengths and continuing developmental concerns within the same teaching-learning areas across accreditation cycles. The findings suggest that many instructional systems are already operational and institutionally embedded while simultaneously continuing to undergo enhancement and refinement. This pattern reinforces the developmental nature of accreditation as a continuing process of institutional improvement rather than a static measure of compliance or completion.

4.6 System Maturity Analysis

Table 7. System Maturity Classification of Teaching-Learning Systems

Theme	Maturity Level	Basis of Classification
CPA Readiness Systems	Institutionalized	Sustained implementation of review systems, mock boards, coaching, and intervention mechanisms across cycles
Experiential and Industry-Based Learning	Institutionalized	Strong internship structures, industry immersion, and professionally integrated workplace exposure
Technology-Supported Learning	Developing into Institutionalized	Increasing integration of LMS, accounting software, and flexible learning systems
Flexible Learning Systems	Institutionalized	Continued implementation of digitally supported and HyFlex learning modalities
Student Support Systems	Developing into Institutionalized	Expansion of mentoring, intervention, bridging, and counseling support systems
Outcomes-Based Instruction	Developing	Continuing refinement of CLO-PLO alignment, syllabus consistency, and instructional integration
Learner-Centered Pedagogy	Emerging to Developing	Persistent recommendations on active learning and classroom engagement
Assessment Systems	Developing	Increasing emphasis on evidence-based assessment and assessment alignment
Stakeholder Participation	Emerging to Developing	Growing participation of employers, alumni, and industry practitioners in curriculum systems

The findings across the three accreditation cycles suggest varying levels of institutional maturity among the instructional systems within the Teaching-Learning Area of the participating Accountancy programs. The most mature and institutionalized systems were those related to CPA readiness, experiential and industry-based learning, and flexible learning systems. These areas consistently demonstrated continuity across cycles, increasing operational sophistication, and sustained institutional implementation. In particular, internship and industry immersion systems emerged as one of the strongest institutionalized areas, reflecting the increasing integration of authentic workplace exposure and professional preparation within the instructional frameworks of the programs.

CPA readiness systems likewise demonstrated a high degree of institutional maturity. Across all cycles, schools consistently implemented structured review systems, coaching mechanisms, mock board examinations, intervention programs, and academic monitoring processes. The sustained presence of these initiatives indicates that CPA preparation has become deeply embedded within the instructional culture of the participating programs. Flexible learning systems also reflected sustained institutional implementation through the continued use of digitally supported and HyFlex learning modalities. Meanwhile, technology-supported learning environments and student support systems demonstrated continuing progression from developing to institutionalized maturity, particularly through the increasing integration of LMS-supported instruction, accounting software applications, mentoring structures, intervention programs, and student support mechanisms.

In contrast, learner-centered pedagogy and stakeholder participation remained at the emerging to developing stages of institutional maturity, suggesting that these areas are still undergoing foundational institutional strengthening and broader integration within instructional systems. Outcomes-based instruction and assessment systems, while already operational across programs, continue to reflect developing levels of maturity characterized by ongoing refinement in CLO-PLO alignment, assessment integration, evidence-based evaluation, and instructional consistency. The findings further suggest that operational and structural systems matured more rapidly than classroom-level pedagogical systems, indicating that instructional and cultural transformation may require deeper and longer-term institutional development.

Overall, the system maturity analysis portrays the Teaching-Learning Area as a progressively evolving instructional environment characterized by varying stages of institutional maturation across different teaching-learning systems.

4.6.1 Institutional Maturity Levels of Teaching-Learning Systems

The table and figure below present the institutional maturity levels of the major Teaching-Learning systems across the three accreditation cycles based on the thematic analysis of commendations and recommendations.

Table 8. Numerical Progression Distribution of Teaching-Learning System Maturity Levels

Theme	Qualitative Maturity Level	Numerical Progression Value
CPA Readiness Systems	Institutionalized	3.0
Experiential and Industry-Based Learning	Institutionalized	3.0
Technology-Supported Learning	Developing into Institutionalized	2.5
Flexible Learning Systems	Institutionalized	3.0
Student Support Systems	Developing into Institutionalized	2.5
Outcomes-Based Instruction	Developing	2.0
Learner-Centered Pedagogy	Emerging to Developing	1.5
Assessment Systems	Developing	2.0
Stakeholder Participation	Emerging to Developing	1.5

Note: Maturity levels follow the classifications presented in Table 7. Transitional maturity classifications are visually represented through midpoint progression values.

Figure 4. Classification of Maturity Level Across Teaching-Learning Systems

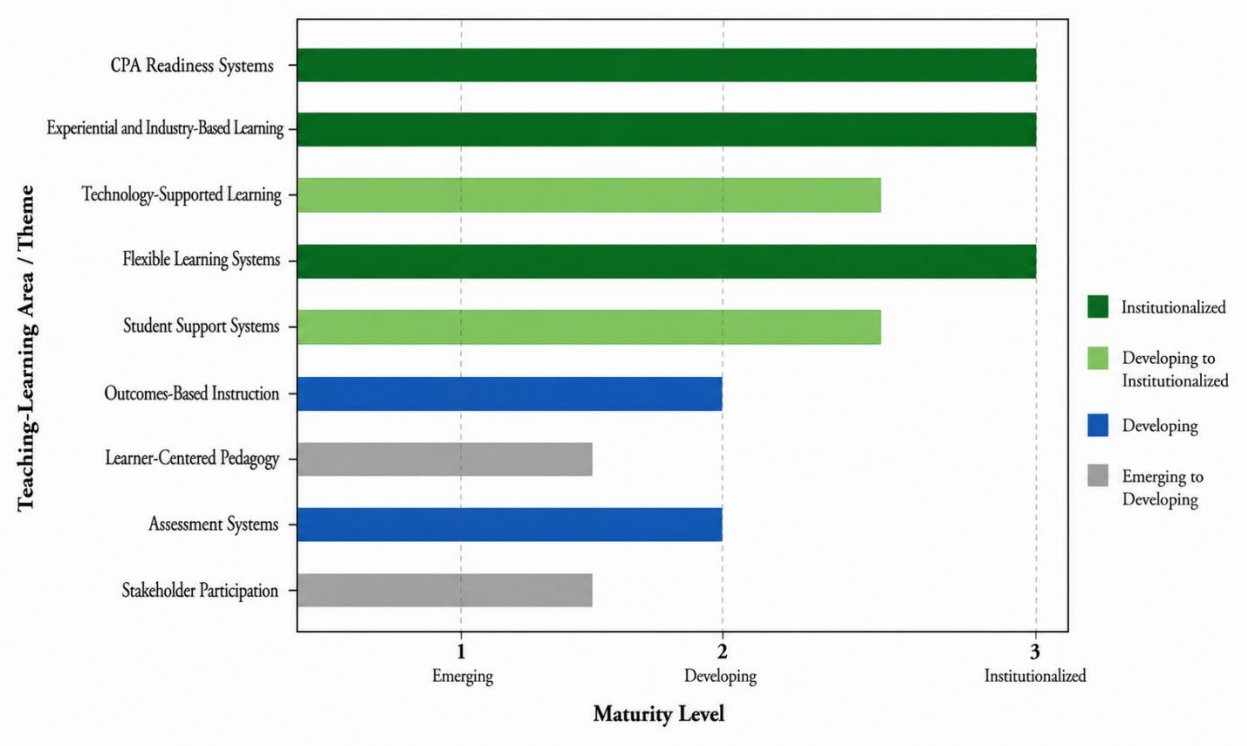


Table 8 and Figure 4 summarize the varying levels of institutional maturity observed across the major teaching-learning systems of the participating Accountancy programs. The findings indicate differing stages of institutional progression across instructional, operational, and pedagogical systems. Operationally oriented areas such as CPA readiness, experiential learning, and flexible learning systems demonstrated stronger levels of institutionalization. In contrast,

learner-centered pedagogy, outcomes-based instruction, assessment systems, and stakeholder participation reflected continuing developmental progression and institutional refinement.

4.7 Integrated Thematic Interpretation

The findings across the three accreditation cycles reveal that the Teaching-Learning Area of the five Level II Accountancy programs demonstrates gradual but observable institutional maturation. The programs increasingly show movement toward more experiential, technology-supported, outcomes-based, and student-responsive instructional systems. The strongest institutionalized areas include internship and industry immersion, CPA readiness mechanisms, flexible learning systems, and operational student support structures. Across the cycles, experiential learning evolved from basic workplace exposure into more structured and competency-oriented immersion systems, while CPA preparation became deeply embedded through mock board examinations, coaching, intervention programs, and review partnerships. Flexible learning systems also became more visible in later cycles through the institutionalization of LMS-supported and digitally integrated instructional environments.

Despite these developments, the findings indicate that classroom-level pedagogical transformation remains uneven across programs. Recommendations consistently emphasized learner-centered teaching strategies, active learning, critical thinking, assessment alignment, and outcomes-based instructional integration. The recurring concerns on CLO-PLO alignment, syllabus consistency, HOTS integration, and evidence-based assessment systems suggest that while outcomes-based education is already an operational concept, institutional consistency in aligning curriculum, instruction, assessment, and learning evidence remains under continuous development. Similarly, recommendations related to stakeholder participation indicate growing recognition of the importance of involving employers, alumni, students, and industry practitioners in curriculum review and instructional improvement processes.

Taken together, the findings suggest that accreditation functions as a developmental process through which institutional systems progressively evolve, mature, and undergo refinement over time. The strongest developments are evident in operational and structural systems such as experiential learning, CPA readiness, flexible learning delivery, and student support mechanisms.

On the other hand, pedagogical transformation, outcomes-based instructional alignment, and evidence-based assessment integration appear to require bigger and longer-term institutional change. The findings, therefore, portray quality development within the Teaching-Learning Area as an ongoing process of institutional maturation rather than a simple movement toward compliance.

V. Sectoral and Institutional Insights

The findings across the three accreditation cycles suggest that the Teaching-Learning Area of Level II Accountancy programs is undergoing a broader process of instructional and institutional transition. The participating programs increasingly demonstrate movement away from predominantly content-heavy and compliance-oriented instructional approaches toward more experiential, technology-supported, outcomes-based, and student-responsive teaching-learning systems. This developmental direction is particularly evident in the growing institutionalization of internship and industry immersion programs, CPA readiness mechanisms, flexible learning environments, and structured student support systems. The findings further indicate that the programs increasingly recognize the importance of balancing technical competence, professional preparation, instructional flexibility, and holistic student development within the context of Accountancy education.

The study likewise reveals that institutional quality development does not occur uniformly across all teaching-learning systems. Operational and structural mechanisms such as CPA preparation systems, internship arrangements, LMS-supported learning environments, and academic support structures appeared to mature more rapidly across accreditation cycles. In contrast, classroom-level pedagogical transformation, outcomes-based instructional integration, assessment alignment, and stakeholder-responsive curriculum systems remained continuing developmental areas. The recurring recommendations on learner-centered pedagogy, evidence-based assessment, CLO-PLO alignment, and participatory curriculum processes suggest that instructional and cultural transformation may require deeper institutional adjustment than operational reforms. This distinction highlights that institutional maturity involves not only the establishment of systems but also the consistency and depth of instructional implementation across programs and faculty practices.

The findings further suggest that accreditation functions as a continuing developmental mechanism rather than a purely compliance-oriented process, which is likewise consistent with quality assurance perspectives emphasizing continuing institutional improvement and enhancement (INQAAHE, 2022; PAASCU, 2021). Many recommendations persisted across cycles in increasingly refined and sophisticated forms, indicating that institutions continuously deepen and strengthen existing instructional systems over time. Similarly, several commendations evolved from emerging strengths into more institutionalized practices, particularly in experiential learning, CPA readiness, flexible learning systems, and student support mechanisms. Overall, the study portrays the Teaching-Learning Area of the participating Accountancy programs as a progressively evolving instructional environment shaped by continuing quality enhancement, professional expectations, technological developments, and ongoing institutional refinement.

VI. Policy Translation and Development Priorities

The findings of the study suggest several developmental priorities that may help further strengthen the Teaching-Learning Area of Accountancy programs. One of the most significant recurring themes across the accreditation cycles involves learner-centered pedagogy and outcomes-based instructional integration. While the participating programs increasingly demonstrated awareness of active learning, critical thinking activities, and outcomes-based instructional practices, the persistence of related recommendations suggests the continuing need for sustained faculty development initiatives focusing on learner-centered teaching strategies, classroom engagement techniques, outcomes-based lesson planning, and evidence-based assessment practices. The findings further indicate that institutions may benefit from continuing instructional enhancement programs that strengthen the alignment among curriculum content, instructional delivery, learning outcomes, and assessment systems.

The study likewise highlights the institutional deepening of curriculum alignment and assessment systems within the Teaching-Learning Area. Persistent recommendations involving CLO-PLO alignment, syllabus consistency, HOTS integration, assessment alignment, and evidence-based evaluation suggest that institutions may further strengthen mechanisms for curriculum review, instructional monitoring, and assessment validation. The results also suggest the possible value of more systematic processes for reviewing learning outcomes, updating

instructional materials, utilizing tracer study results, and integrating assessment evidence into instructional improvement initiatives. In addition, the increasing emphasis on stakeholder participation across the cycles indicates that curriculum review processes may further benefit from the sustained involvement of employers, alumni, industry practitioners, and students in order to strengthen program responsiveness to professional and workplace expectations.

The analyses further demonstrate the growing institutional importance of technology-supported learning and flexible instructional delivery. As LMS-supported instruction, accounting software utilization, and digitally assisted learning systems became more visible across the later accreditation cycles, the recurring recommendations on instructional integration and technology maximization suggest that institutions may continue strengthening faculty capability in the pedagogical use of instructional technologies. The findings indicate that continuing efforts to integrate technology into classroom engagement, assessment practices, collaborative learning, and professional applications may further support the development of more responsive and flexible teaching-learning environments within Accountancy education, consistent with outcomes-based and quality enhancement approaches that emphasize alignment and continuous instructional improvement (Biggs, 1996; Pastrana & Manabat, 2014).

At the same time, the findings indicate that experiential learning systems, CPA readiness mechanisms, and student support structures already function as strong institutional foundations among the participating programs. Internship and workplace immersion systems, review and intervention mechanisms, mentoring arrangements, and academic support programs consistently emerged as institutional strengths across the accreditation cycles. These areas may therefore continue to be sustained, refined, and further integrated with broader instructional and curricular initiatives. The findings also suggest that institutions may benefit from strengthening holistic student support systems through continued academic monitoring, structured intervention mechanisms, counseling support, and transition assistance programs that respond to the academic and professional demands of Accountancy education.

Comprehensively, the study suggests that continuing quality enhancement within the Teaching-Learning Area requires balanced institutional development across instructional, operational, and support-related systems. While several operational mechanisms already demonstrate increasing institutional maturity, classroom-level pedagogical transformation,

outcomes-based alignment, evidence-based assessment integration, and participatory curriculum systems continue to require sustained institutional attention and refinement. The findings therefore reinforce the developmental nature of accreditation as a continuing process through which teaching-learning systems progressively evolve in response to changing educational, professional, and institutional expectations.

VII. Conclusion

The thematic analysis across the three accreditation cycles demonstrates that the Teaching-Learning Area of the five Level II Accountancy programs is characterized by continuing institutional and instructional maturation. The findings reveal that the participating programs progressively developed stronger systems related to experiential and industry-based learning, CPA readiness, flexible learning delivery, technology-supported instruction, and operational student support. Internship and industry immersion programs became increasingly structured and professionally integrated. At the same time, CPA preparation systems evolved through the sustained implementation of mock board examinations, coaching systems, intervention mechanisms, academic monitoring processes, and review partnerships. Later accreditation cycles likewise reflected greater institutionalization of LMS-supported instruction, digitally assisted learning environments, and flexible learning modalities. These developments suggest that operational and support-oriented instructional systems became progressively embedded within the instructional culture of the participating programs across accreditation cycles.

While progress is evident, the study found that several developmental concerns persisted throughout the three cycles, particularly in relation to learner-centered pedagogy, outcomes-based instructional alignment, assessment integration, and stakeholder-responsive curriculum systems. Recurrent recommendations involving active learning, CLO-PLO alignment, HOTS integration, syllabus consistency, assessment alignment, evidence-based evaluation, and participatory curriculum review suggest that classroom-level pedagogical transformation remains uneven across institutions. The thematic results further indicate that while outcomes-based education and evidence-based assessment systems are already conceptually recognized within the participating programs, institutional consistency in implementing, sustaining, and operationalizing these

systems continues to undergo refinement. This suggests that instructional and pedagogical transformation may require deeper institutional, instructional, and cultural adjustments than operational reforms.

The findings likewise demonstrate that institutional strengths and developmental concerns frequently coexist within the same instructional areas. Experiential learning systems, CPA readiness mechanisms, technology-supported learning environments, and student support structures consistently emerged as institutional strengths across accreditation cycles. However, these same areas also continued to receive recommendations related to refinement, integration, monitoring, and enhancement. This pattern reinforces the developmental nature of accreditation as a continuing institutional process that supports the progressive evolution, strengthening, and institutionalization of teaching-learning systems over time rather than functioning solely as a mechanism for compliance evaluation, consistent with quality assurance perspectives emphasizing continuous improvement, institutional accountability, and evidence-based enhancement (INQAAHE, 2022; PAASCU, 2021).

Collectively, the study portrays the Teaching-Learning Area of Level II Accountancy programs as a progressively evolving instructional environment shaped by continuing quality enhancement, professional expectations, technological developments, and institutional responsiveness. While several operational systems already demonstrate increasing institutional maturity, continuing efforts toward learner-centered instruction, outcomes-based integration, evidence-based assessment, stakeholder-responsive curriculum systems, and sustained faculty instructional development remain important areas for ongoing institutional strengthening. The results of the analysis ultimately affirm the role of accreditation not merely as an evaluative mechanism, but as a developmental framework through which teaching-learning systems progressively adapt, mature, and respond to changing educational and professional demands, reflecting contemporary perspectives on continuing quality enhancement and institutional improvement (INQAAHE, 2022; PAASCU, 2021).

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IX. Appendices

Appendix A. Sample Extracted Accreditation Findings (BFs and RECs)

Accreditation Cycle	Type	Verbatim Accreditation Finding	Thematic Classification
C1 – Formal Survey	BF	"The embedding of the INTEGRA in the BS Accountancy curriculum, which gives the students ample time to master accounting principles and theories before going to the formal review schools and taking the board exam."	CPA Readiness and Curriculum Integration
C1 – Formal Survey	REC	"Conduct a comprehensive tracer study to include, but not be limited to, the following: relevance of the curriculum, best features, areas for improvement, soft and hard skills acquired in school, employability rate, etc."	Assessment and Continuous Improvement
C1 – Formal Survey	REC	"Consistently implement the institutional format of the syllabi by linking the mission and vision of the school to the program outcomes and learning outcomes."	Outcomes-Based Curriculum Alignment
C2 – First Resurvey	BF	"The Internship program, where interns are assigned full-time with industry-partners for a period of two (2) terms or six (6) months, where they are totally immersed in a real corporate environment with hands-on training in doing actual projects and dealing with clients."	Experiential and Industry-Based Learning
C2 – First Resurvey	REC	"There is a need to articulate in all the syllabi of the various courses, the Course Learning Outcomes (CLOs) and their match with the corresponding Program Learning Outcomes (PLOs) of the BSA Program."	Outcomes-Based Instructional Alignment

C2 – First Resurvey	REC	"Maximize the utilization of appropriate accounting software to substantiate the various concepts and theories discussed in class."	Technology-Supported Instruction
C3 – Second Resurvey	BF	"The HyFlex teaching-learning modality for enabling students to choose the mode of attendance that best fits their learning preferences and diverse needs, thereby making education accessible."	Flexible and Student-Centered Learning
C3 – Second Resurvey	REC	"On curriculum development, involve a broader range of stakeholders, particularly employers, in curriculum review and development to enhance industry alignment."	Stakeholder-Responsive Curriculum Development
C3 – Second Resurvey	REC	"On curriculum development, conduct regular sessions or consultations with Accountancy students to collect feedback on their learning experiences, using their insights to enhance curriculum development and document minutes of meetings."	Student Feedback and Participatory Quality Assurance

Appendix B. Accreditation Cycle Mapping of Participating Institutions

Anonymized Institution	C1 – Formal Survey	C2 – First Resurvey	C3 – Second Resurvey
SCH-01	2015	2018	2025
SCH-02	2011	2015	2022
SCH-03	2014	2018	2024
SCH-04	2008	2012	2024
SCH-05	2015	2018	2024

Note: The accreditation cycles reflected in the matrix represent the corresponding accreditation stages of the participating institutions and do not necessarily correspond to uniform calendar intervals. Variations in accreditation timing may arise from institutional accreditation histories, revisit schedules, accreditation status transitions, extensions, or other accreditation-related developments. The study analyzes the instructional and thematic findings according to accreditation cycle classification rather than strict chronological equivalence across institutions.