



Bridging the Gap: Integrating Global Practices in CPD with the Lived Experiences of Filipino CPA Educators

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ABSTRACT

This paper examines how global best practices in Continuing Professional Development (CPD) from leading accounting education systems can be integrated with the lived experiences of Certified Public Accountant (CPA) educators in the Philippines. Anchored in findings from a prior phenomenological study involving six CPA teachers from a state university, this article critically juxtaposes their insights with established CPD frameworks in Australia, the United Kingdom, Canada, and Singapore. Thematic analysis surfaced five core themes: regulatory-driven compliance, financial and institutional constraints, limited perceived CPD relevance, recognized benefits in professional updating, and strong calls for policy and structural reform. A comparative matrix reveals that Philippine CPD policies currently fall short in key areas such as flexible delivery modes, institutional integration, outcome-based assessment mechanisms, and state-supported subsidies. In response, this study proposes a hybrid CPD model that contextualizes international best practices to better fit the Philippine higher education system. The model emphasizes institutional and financial support, alignment with educators' specific teaching roles, and enhanced accessibility through blended and modular learning platforms. By bridging lived experiences with global standards, the study contributes a research-informed, actionable pathway towards a more responsive, equitable, and sustainable CPD framework tailored for Filipino CPA educators.

Keywords: Continuing Professional Development (CPD), CPA Educators, Comparative Analysis, Hybrid CPD Model, Higher Education, Philippines

1. Introduction

Continuing Professional Development (CPD) has long been a cornerstone of professional competency and quality assurance in the accounting profession (IFAC, 2023; De Lange, Jackling, & Gut, 2006; Paisey & Paisey, 2017). CPD ensures that accountants remain competent in a rapidly changing financial environment, reinforcing accountability and public trust. As the accounting landscape evolves with global standards, technological innovation, and shifting market expectations, the need for sustained lifelong learning among accounting educators and practitioners becomes more urgent (Albrecht & Sack, 2000; World Economic Forum, 2020). These developments place increasing pressure on educators to continuously update their skills—not only in accounting knowledge but also in pedagogy and digital literacy.

In the Philippine context, CPD has become a regulatory mandate under the Professional Regulation Commission (PRC), yet it has drawn increasing scrutiny from professionals and educators for being misaligned with actual teaching contexts (Lianza, 2025; Commission on Audit, 2022; Ocampo & Reyes, 2020). While CPD frameworks are intended to standardize professional growth, Filipino CPA educators frequently report that these programs often fail to reflect the unique demands of academic settings. Educators perceive CPD as burdensome, costly, and not reflective of their specific academic functions (Valle & Del Mundo, 2021). This disconnect may undermine motivation and compliance, potentially affecting the overall quality of accounting education.

Similar concerns have been noted globally, with scholars emphasizing the need for CPD programs to be context-sensitive and designed through stakeholder engagement (Webster-Wright, 2009; Kennedy, 2014). Moreover, effective CPD must be ongoing, collaborative, and grounded in evidence-based practice to truly impact professional performance and student outcomes (Darling-Hammond, Hyler, & Gardner, 2017). Given the increasing pressure on higher education institutions to produce globally competitive graduates, there is a growing need to align CPD initiatives with both pedagogical relevance and international benchmarks.

This paper extends the inquiry by examining how CPD experiences of Filipino CPA educators intersect with and diverge from international best practices. By drawing on global frameworks and comparative perspectives, the study explores how reforms can enhance the relevance, accessibility, and impact of CPD in the Philippine higher education system. Ultimately, the study seeks to contribute to the discourse on evidence-based and educator-informed CPD policies that support sustainable faculty development.

2. Methodology

This study builds on a qualitative phenomenological approach that explored the lived experiences of six CPA educators from a state university in the Philippines. Primary data were gathered through in-depth interviews and analyzed using thematic analysis to uncover recurring patterns and insights. To contextualize these findings, secondary data were drawn from CPD frameworks and policies in Australia, the United Kingdom, Canada, and Singapore. A comparative matrix was constructed to systematically examine areas of convergence and divergence between the Filipino educators' experiences and international best practices, thereby offering a broader perspective on the relevance and adaptability of CPD models in higher education.

3. Summary of Lived Experiences of Filipino CPA Educators

The original study identified five core themes regarding Continuing Professional Development (CPD) among faculty members: compliance driven by regulation, financial and institutional barriers, limited relevance of CPD content, perceived value, and a call for reforms. These themes are consistent with findings in global literature that explore systemic CPD challenges in higher education (Kennedy, 2014; Opfer & Pedder, 2011).

3.1 *Compliance Driven by Regulation.*

Faculty members often pursue CPD primarily to meet licensure renewal and accreditation requirements. This compliance-oriented approach indicates that CPD is frequently viewed as a mandatory obligation rather than an opportunity for professional growth (Gonzaga, 2024). This trend has been similarly noted by Kennedy (2014), who emphasized that overly policy-driven CPD often fails to promote deep professional learning.

3.2 *Financial and Institutional Barriers.*

High costs associated with attending CPD seminars, coupled with limited institutional support, pose significant challenges. In some universities, minimal budgets mean faculty members must shoulder expenses themselves, discouraging participation (Pasique & Maguate, 2023). Darling-Hammond et al. (2017) affirm that inadequate funding remains one of the most critical obstacles to sustained and effective CPD across diverse contexts.

3.3 *Limited Relevance of CPD Content.*

Participants noted that CPD seminars often focus on technical updates in areas like accounting standards and taxation. While these are beneficial for maintaining technical competence, they frequently lack content aimed at enhancing teaching methodologies, thus offering limited value to educators (Gonzaga, 2024). Borko (2004) and Avalos (2011) argue that effective CPD must integrate both subject knowledge and pedagogical strategies to support educator effectiveness.

3.4 *Perceived Value.*

Despite the challenges, some faculty members acknowledge that CPD activities help them stay updated with technical skills pertinent to their profession. However, the lack of pedagogical content limits the overall perceived value of these programs (Pasique & Maguate, 2023). Desimone (2009) supports this view, noting that CPD must be both content-focused and relevant to educators' instructional roles to be truly meaningful.

3.5 *Call for Reforms.*

There is a collective call among educators for a more responsive and accessible CPD system. Faculty members advocate for programs that not only enhance technical skills but also focus on improving teaching effectiveness, all while being financially accessible (Gonzaga, 2024). Timperley et al. (2007) recommend that reforms should aim to contextualize CPD programs based on the lived realities of educators to ensure deeper engagement and sustainability.

4. Global Best Practices in CPD

In **Australia**, Continuing Professional Development (CPD) is expected to be tailored to the specific role of the professional. CPA Australia (2024) emphasizes that CPD should be flexible and relevant, accommodating various learning formats such as online learning, mentoring, and workplace-based activities. Rather than focusing solely on the number of hours completed, the Australian model adopts an outcomes-based approach to monitoring and assessing CPD engagement. This allows professionals to demonstrate how their learning has translated into practical improvements in their work.

The **United Kingdom** follows a model that strongly emphasizes **relevance, professional judgment, and self-directed learning**. According to the Institute of Chartered Accountants in England and Wales (ICAEW, 2023), professionals are encouraged to align their CPD with their specific responsibilities and career stage. Many institutions in the UK provide support for CPD through sponsorship or by organizing relevant activities, helping ensure that the learning is directly applicable to participants' roles. This model promotes autonomy and reflective learning while still encouraging institutional support.

In **Canada**, CPD is governed by a combination of mandatory hours and learning outcome documentation. CPA Canada (2023) allows professionals to choose from a wide array of qualifying CPD activities, including research, publication, participation in professional events, and formal education. The Canadian approach ensures that professionals are not only meeting quantitative requirements but also demonstrating how the learning has enhanced their competence and professional effectiveness.

Singapore adopts an integrated and employer-supported CPD approach. The Institute of Singapore Chartered Accountants (ISCA, 2023) promotes CPD activities that are closely linked with professionals' job functions and encourages the use of digital learning platforms. Organizations play an active role in supporting employees' development, ensuring that CPD is embedded into daily professional responsibilities. This model supports continuous growth while minimizing disruption to workplace productivity.

5. Comparative Matrix: Global Practices vs. Philippine Themes

To better understand how the Philippines fares in the implementation of Continuing Professional Development (CPD), a comparative matrix is presented below. This matrix contrasts the CPD practices in the Philippines with those from leading countries such as Australia, the United Kingdom (UK), Canada, and Singapore. The themes were drawn from both local and international literature and highlight key differences in approach, support, relevance, and evaluation. This comparison identifies gaps that could serve as opportunities for policy reform and system enhancement in the Philippine CPD landscape.

Countries like Australia and the UK emphasize CPD as a means for continuous professional growth and reflective practice, rather than mere regulatory compliance (Kennedy, 2014; OECD, 2016). In contrast, CPD in the Philippines is often motivated by licensure and accreditation requirements, with limited intrinsic value for some educators. In terms of cost and institutional support, nations such as Canada and Singapore offer employer-subsidized programs and well-funded national strategies (Campbell et al., 2017; Darling-Hammond & Tan, 2012), whereas Filipino faculty often shoulder the expenses themselves, creating a financial barrier to participation.

In terms of relevance, CPD content in developed countries tends to be role-specific and aligned with pedagogical needs (Darling-Hammond et al., 2017), unlike the more generic, technical-content-heavy seminars commonly offered in the Philippines. Accessibility is also broader in countries like Singapore, where CPD is offered through flexible online and blended modalities, while in the Philippines, most activities are concentrated in metro areas and conducted in-person, creating both geographic and technological challenges (Darling-Hammond & Tan, 2012). Finally, evaluation and monitoring abroad focus on outcomes and reflective practices, such as learning logs and peer feedback (OECD, 2016), while Philippine CPD remains largely attendance-based, with limited measurement of actual learning outcomes.

Table 1 - Comparative Matrix of best Practices in the Philippines against other countries

Theme	Philippines	Australia/UK/Canada/Singapore	Gap Identified
Motivation	Regulatory compliance	Professional development focus	Lack of intrinsic value alignment
Cost and Support	Self-funded, minimal support	Subsidized, employer-supported	Financial burden on individuals
Relevance	Generic, not teaching-aligned	Context-specific and role-based	Misalignment with academic roles
Accessibility	Limited to metro areas, in-person	Flexible, online, blended modes	Accessibility issues, tech limitations
Evaluation and Monitoring	Hour-based, input-focused	Outcome-based, reflective logs	Limited measurement of learning outcomes

6. Proposed Hybrid CPD Model for the Philippines

To address the misalignment between mandated CPD programs and the actual professional needs of accounting educators in the Philippines, this study proposes a hybrid CPD model. This model is not merely a conceptual suggestion; it is grounded in both empirical data and comparative analysis. The justification for the model stems from two sources: (1) the lived experiences and emergent themes derived from Filipino CPA educators through qualitative phenomenological research, and (2) a systematic comparison of CPD best practices in internationally recognized systems such as Australia, the United Kingdom, Canada, and Singapore.

6.1 Analytical Basis of the Model

The thematic analysis of interviews conducted with six CPA educators revealed five dominant themes that illuminate the current challenges and gaps in the Philippine CPD system:

1. Compliance driven by external mandates,
2. Financial and institutional barriers,

3. Perceived limited relevance of CPD activities,
4. Value in staying updated with professional knowledge,
5. A strong call for policy and structural reforms.

These themes provided crucial insight into the lived experiences of CPA educators and highlighted areas requiring urgent attention. To complement this qualitative data, an extensive review of global best practices was conducted through document analysis and desk research. Key features from international CPD systems include:

- **Australia:** CPD is guided by principles of lifelong learning and relevance to individual career paths (CPA Australia, 2022).
- **United Kingdom:** Emphasis is placed on self-directed learning and reflective practices (CIPFA, 2021).
- **Canada:** Employer-supported CPD programs integrated with institutional goals and workload (CPA Canada, 2023).
- **Singapore:** CPD requirements are adaptive to roles in academia or industry and supported by digital platforms (ISCA, 2023).

6.2 Model Development Process

By aligning the identified gaps with international practices, a contextualized hybrid model was developed. The table below illustrates how components of the proposed model are supported by both empirical data and global practices (Darling-Hammond, Hyler, & Gardner, 2017; OECD, 2020; Kennedy, 2014). This comparative framework allows for a nuanced understanding of how localized challenges in the Philippine CPD system reflect broader issues recognized internationally, such as extrinsic motivation, financial constraints, and misaligned policy frameworks.

The theme of CPD being driven primarily by regulatory requirements highlights the tendency for participation to be motivated by obligation rather than intrinsic professional growth, a phenomenon also documented in other contexts (Kennedy, 2014). In contrast, countries like the United Kingdom have emphasized self-directed learning models that encourage professionals to take ownership of their development, thereby enhancing engagement and relevance (OECD, 2020). Financial and institutional barriers, particularly the high cost and limited access to CPD, remain significant challenges for Filipino educators. This mirrors findings in Canada where employer-supported CPD has been successful in reducing these obstacles, facilitating more equitable participation (Darling-Hammond et al., 2017).

Moreover, the limited relevance of CPD content to actual teaching responsibilities has been a persistent issue in the Philippines. International best practices, such as Australia's career-aligned CPD tracks, provide a promising pathway to tailor professional development to educators' specific roles and career stages, improving both motivation and outcomes (Webster-Wright, 2009). The expressed desire among Filipino educators to stay current with evolving knowledge and skills aligns with Singapore's innovative use of flexible, modular online CPD programs, which accommodate diverse schedules and learning preferences (Paisey & Paisey, 2017).

Finally, the urgent need for policy reform, as indicated by the misalignment of current CPD frameworks with educator needs, resonates across all countries studied. This underscores the importance of stakeholder-inclusive policy redesign to ensure that CPD systems are not only compliant but also genuinely supportive of educators' professional growth (De Lange, Jackling, & Gut, 2006). Drawing from the lived experiences of Filipino CPA educators and informed by this comparative analysis of global best practices, this study proposes a contextualized hybrid CPD model designed to address these critical gaps in the Philippine framework. The model integrates empirical findings with structural innovations from international systems to create a more responsive, accessible, and meaningful professional development system that can better support accounting educators in meeting both local and global demands.

Table 2 – Data from Global Perspectives versus Theme from Filipino Educators

Theme from Filipino Educators	Gap Identified	Global Best Practice	Model Component
CPD driven by regulation	Motivation is extrinsic	UK: Self-directed learning	Relevance-based CPD pathways
Financial/institutional barriers	High cost, limited access	Canada: Employer support	Subsidized, employer-integrated CPD programs
Limited relevance of CPD	Content not teaching-related	Australia: Career-aligned CPD	Specialized CPD tracks for educators
Value in updated knowledge	Desire to stay current	Singapore: Online modular CPD	Flexible, modular delivery modes
Need for policy reform	Misaligned frameworks	All countries reviewed	Policy redesign with stakeholder input

Drawing from the lived experiences of Filipino CPA educators and informed by a comparative analysis of global best practices, this study proposes a contextualized hybrid CPD model designed to address the critical gaps in the current Philippine CPD framework. The proposed model integrates both the empirical findings from local participants and structural innovations from established international systems to create a more responsive, accessible, and meaningful professional development system for accounting educators.

This hybrid model rests on five interlocking components, each mapped to both the local challenges and global solutions:

1. Relevance-Based CPD Pathways

In response to the theme of compliance-driven CPD, where motivation is largely extrinsic and limited to fulfilling renewal requirements, the model introduces self-directed and relevance-based pathways. Inspired by the United Kingdom's CPD system (ICAEW, 2023), this component encourages educators to set personalized learning goals aligned with their academic roles and professional aspirations, thereby promoting intrinsic motivation and reflective practice.

2. Subsidized, Employer-Integrated CPD Programs

Addressing the issue of financial and institutional barriers, the model emphasizes cost-sharing mechanisms and stronger institutional support. Mirroring Canada's approach (CPA Canada, 2023), this component involves greater employer participation, wherein universities and academic institutions are encouraged to incorporate CPD within their faculty development plans and budgets. This integration ensures broader access and equitable opportunities for CPD engagement.

3. Specialized CPD Tracks for Educators

To overcome the limited relevance of CPD content—particularly the lack of focus on pedagogical skills—the model introduces specialized CPD tracks tailored for educator-practitioners. Drawing from Australia's career-aligned CPD model (CPA Australia, 2022), this feature ensures that professional development activities address not only technical accounting competencies but also educational theory, instructional design, and classroom engagement strategies.

4. Flexible, Modular Delivery Modes

In response to the expressed value in staying professionally updated, the model adopts modular, digital, and asynchronous formats that provide flexibility and accessibility. Modeled after Singapore's use of online learning platforms and job-integrated CPD (ISCA, 2023), this approach allows educators to engage in CPD without disrupting their teaching responsibilities, thus fostering continuous learning.

5. Policy Redesign with Stakeholder Input

Finally, recognizing the urgent call for reforms, the model proposes a collaborative and inclusive policy redesign process. Inspired by the systemic coherence observed across all countries studied, this involves consulting stakeholders—such as faculty members, accreditation bodies, regulatory agencies, and professional associations—in the formulation and periodic review of CPD guidelines. Such participatory governance ensures alignment with real-world needs and sustained relevance.

7. Conclusion

This study highlights a critical gap between the current Continuing Professional Development (CPD) framework for Filipino CPA educators and the global best practices observed in countries such as Australia, the United Kingdom, Canada, and Singapore. Filipino CPA educators experience CPD largely as a compliance-driven, financially burdensome obligation that often lacks relevance to their specific teaching roles. Despite recognizing the value of staying updated professionally, educators face significant institutional and financial barriers, which limit meaningful engagement with CPD programs. The comparative analysis underscores the necessity for a more flexible, contextually aligned, and supportive CPD system. The proposed hybrid CPD model offers a pathway to bridge these gaps by integrating global innovations with the lived realities of Filipino educators, aiming to foster a more accessible, relevant, and effective professional development framework that promotes lifelong learning and enhances educational quality.

8. Recommendations

Based on the findings, the following recommendations are proposed to enhance the effectiveness, accessibility, and relevance of CPD programs for CPA educators:

1. Policy Reform for Intrinsic Motivation

Develop CPD policies that emphasize self-directed, outcome-based learning aligned with educators' career stages and roles to foster intrinsic motivation beyond mere regulatory compliance.

2. Institutional and Financial Support

Encourage higher education institutions and regulatory bodies to subsidize CPD participation or integrate employer-supported programs to alleviate the financial burden on educators.

3. Role-Specific and Pedagogically Relevant Content

Design CPD programs tailored to the unique needs of CPA educators, focusing on both technical updates and pedagogical skills to enhance teaching effectiveness.

4. Flexible and Accessible Delivery Modes

Expand CPD offerings through online, modular, and blended learning platforms to increase accessibility, particularly for educators outside metropolitan areas.

5. Outcome-Based Monitoring and Evaluation

Implement reflective and evidence-based assessment mechanisms, such as learning portfolios and peer feedback, to measure CPD effectiveness beyond attendance hours.

6. Stakeholder Engagement in CPD Design

Involve CPA educators actively in the planning, evaluation, and continuous improvement of CPD programs to ensure that their lived experiences and professional needs are addressed.

7. Pilot Implementation of the Hybrid CPD Model

Conduct pilot programs adopting the proposed hybrid model within selected universities to evaluate feasibility, impact, and scalability before wider adoption.

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