

THE INFLUENCE OF CONTINUING PROFESSIONAL EDUCATION (CPE) COMPLIANCE ON ACCOUNTING FACULTY

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Continuing Professional Education (CPE) is the latest trend in today's superior education. The goal of CPE is to develop the skills of professionals to make them competent. Accounting CPE aims to help CPAs keep abreast with the latest professional developments and to strengthen their proficiency in their current field. By increasing or improving the knowledge base of a CPA and through proper application of such knowledge, the CPA job performance is expected to improve.

This study described the value of CPE from the viewpoint of the accounting educators themselves and their respective supervisors. Through in-depth interviews, observations and feedback from unstructured conversations, this paper sought answers to validate the influence of CPE on accounting educators by examining participants' self-perceived changes in knowledge, skills, and teaching strategies brought by their participation in CPE programs and activities.

Findings revealed that acquisition of essential knowledge and skills through CPE participation does not ensure improved performance and enhanced level of competence, if one does not have the ability to put that knowledge into practice. However, considering that the academic sector is responsible for imparting knowledge to students, CPE must be mandated for Accounting faculty. Accordingly, CPE programs and undertakings pertaining to the academe must be continued with relatively higher reinforcement since the program is beneficial to the CPAs working in the said field.