

# Certified Public Accountant Review School of Manila Adventist College

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## Abstract

The attendance to a review school is one of the factors that cause the dramatic decline in the licensure examination passing rate for Certified Public Accountants (CPA) over the years (source). However, there is a greater challenge for Seventh-day Adventist reviewees because of the absence of review school that could cater to their needs. In response to this problem, this study aims to determine the viability and feasibility of establishing an Accounting Review School primarily for Seventh-day Adventists and secondary for non-Adventist reviewees at Manila Adventist College, Pasay City.

Bachelor of Science in Accountancy students in Adventist and non-Adventist schools situated near Manila Adventist College were the sample of this study using stratified sampling technique. Included in the research instruments are surveys in the form of questionnaire, interviews, and observations. Other data were gathered from books, magazines, articles, dissertations, and also through the internet. The researchers used descriptive and exploratory research design and stratified sampling technique to obtain the sample size. The data gathered were tallied and tabulated manually and the analysis of data was done through the use of financial ratios to determine the profitability, liquidity, and stability of the proposed venture.

**Keywords:** *Adventist, certified public accountant, review school*

Jovelyn S. Fabellar, and Leo Ray T. Gabica were Bachelor of Science in Accountancy students at Manila Adventist College.