

Influence of Motivational Factors on the Certified Public Accountant Exam Performance of LECPA Takers in Selected Schools in Calamba City

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Abstract

The Bachelor of Science in Accountancy is one of the courses that may have a difficult board examination. This study used a Quantitative Descriptive-Correlational Research design. Through this research approach, the researchers aim to describe and identify the influence of motivational factors on LECPA Performance. This study aimed to see how this preparedness in motivational factors, in terms of academic preparedness, financial, confidence level and family and peers influence, affects the level of performance of the student graduates. It is significant to see that students were well-prepared for the LECPA examination in all aspects.

The researchers used a descriptive correlational method to identify the factors affecting the motivational factors of preparedness and level of performance BSA graduates in taking the LECPA. After thoroughly examining the results from the distributed survey, the results showed that several factors affect the motivation, preparedness, and level of performance of the respondents in taking the examination. These factors are academic preparedness, financial preparedness, confidence level, and family and peer influence. Moreover, the results of the regression analysis indicated that the factors mentioned earlier have a significant impact on students' performance in the LECPA exam because they have positive coefficients.

Keywords: Licensure Examination for Certified Public Accountant (LECPA), Certified Public Accountant, Motivational Factors, Level of Performance

Introduction

Motivational factors influenced the academic performance of Bachelor of Science in Accountancy students. One important aspect that plays an important role in determining their success is motivation. This study aimed to determine how motivational factors influence the performance of students taking the Licensure Examination for Certified Public Accountants (LECPA). It can be important for educational institutions to understand the relationship between motivational factors and LECPA performance. This understanding will help them develop effective strategies to improve the learning experience and outcomes for Bachelor of Science in Accountancy students.

Several factors played an essential part in motivating students, including their personal goals in academic preparedness, financial preparedness, confidence level in self-discipline, their determination to achieve

success, and the influence of their family and peers. The influence of motivational factors is essential in determining an individual's performance on the LECPA. Several factors, including personal goals, determination, and a positive mindset, serve a key part in determining the success of a LECPA taker. Understanding and getting into these motivations can enhance exam performance and help in achieving success in the Certified Public Accountant Licensure Examination. These elements played a key role in encouraging dedication and active participation in their studies. This research aimed to explore the factors that influence the performance of Bachelor of Science in Accountancy students in the LECPA. After studying motivational factors, the study sought and provided insights about what motivates or hinders their performance. The results of this study have provided valuable insights for educators, administrators, and students on how to encourage and sustain motivation, resulting in better academic performance and success in the field of accounting.

Background of the Study

Accounting is a constantly changing field that requires professionals to always be ready to adapt. A big accomplishment in the accounting field is getting a professional license. This usually happens after passing exams like the LECPA. This study looks at what motivates Bachelor of Science in Accountancy (BSA) graduating students to want to take LECPA.

People who want to become accountants have a challenging path to getting their professional license. It's important for schools, the accounting industry, and educational institutions to understand why people want to become accountants. Deciding to pursue the LECPA involves many different factors, academic preparedness, financial preparedness, confidence level and family and peers influence. When BSA students graduate, they move from school to the working world. This makes their reasons for doing things very interesting to learn about.

This research is very important for the future of the accounting profession. In the past, not much effort has been made to understand why BSA graduating students choose to get professional licenses. The low passing rates in the LECPA (Licensure Examination for Certified Public Accountants) highlight a significant gap in the number of accountancy graduates and those taking the board exam. Many individuals graduate with an accounting degree, but only a small number pursue and take the CPA exam. This gap indicated a need to understand the motivational factors influencing CPALE takers. After looking at and dealing with these factors, like motivation to study, systems of support, and strategies for preparing for exams, the researcher have enhanced the overall performance and success rates of individuals aspiring to become CPAs. It is important to close this gap to ensure a better go from accounting education to professional practice. The study aimed to fill this gap and supported the overall goal of improving the quality and passion of accountants. This study looked at the lack of research in this area in the past. It aimed to understand the factors that make people want to take the LECPA.

In short, the study looked at what motivates BSA graduating students to pursue taking the LECPA. This is important because there isn't much information on this topic. After thoroughly studying the area we are researching, the researchers looked at the latest information about the issue, and exploring its history, our study provided useful knowledge for academics, schools, and the accounting industry. In the end, it's really important to understand what motivates people in accounting careers. This helped us build a team of skilled and passionate accountants, which is important for keeping the profession strong and relevant in a changing global economy.

This research investigated the influence of motivational factors on the LECPA performance of graduating

Bachelor of Science in Accountancy (BSA) students in the Licensure Examination for Certified Public Accountants (LECPA). The researchers examined factors such as their academic preparedness, financial preparedness, confidence level, and the influence of family and peers. After reaching the goal that understood what factors played a role in their decision to take the LECPA. This is important not just in Calamba City but also all over the Philippines. Passing the CPA licensure exam is a significant achievement on the path to becoming a Certified Public Accountant. The researcher analyzed these factors and provided useful insights that will help future accounting professionals succeed in their academic and professional journeys.

Theoretical Framework

The Vroom's Expectancy Theory (1964) explained the reinforcement on how expectancy is assumed as you put more effort that will result on your success. It also dealt with the connection between activity and goal; Will they get the reward if they are motivated in achieving their goal no matter what circumstances it may take in? Will you expect a good result if you are lack of motivation since the set up makes you feel inadequate? Having a higher expectation in obtaining the result of your preparation can be a good factor in pursuance of becoming a CPA knowing that you have had enough effort in achieving it.

This research was also supported by the existing concept proposed by Porr et al. (2021) in their study entitled “Factors affecting the performance in Licensure Examination of Certified Public Accountant” which suggested that LECPA performance can be influenced by variables such as the General Weighted Average (GWA) and Number of reviews taken. Therefore, it is very beneficial to conduct a study that will specifically investigate the effect of the above-mentioned factors in the LECPA Performance, to further strengthen the assertions, and provide additional shreds of evidence to the existing body of literature and studies. Consequently, to improve performance of the LECPA future examinees that will fill in the gap on the accounting institution which is to produce more accountants and develop interventions and strategies that will contribute a positive outcome to the LECPA Performance.

Conceptual Framework

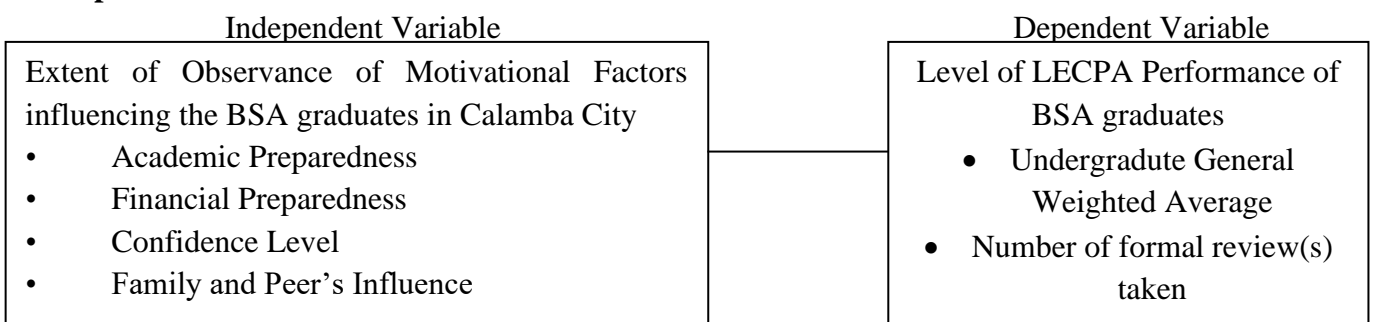


Figure 1. The Conceptual Framework

Statement of the Problem

This research analyzed the relationship between academic preparedness and motivational factors on LECPA performance among BSA graduated students who already took the CPA board exam whether passed or not from Calamba City. To address this problem, the following specific research questions will be explored:

1. What is the demographic profile of the respondents in terms of:

- 1.1 Sex, and
- 1.2 School?
2. To what extent are motivational factors influence the BSA graduates in Calamba City to take the Licensure Examination of Certified Public Accountants in terms of:
 - 2.1 Academic Preparedness,
 - 2.2 Financial Preparedness,
 - 2.3 Confidence level, and
 - 2.4 Family and Peers Influence?
3. What is the level of LECPA Performance of BSA graduates in selected schools in Calamba City in terms of:
 - 3.1 Undergraduate General Weighted Average (GWA), and
 - 3.2 Number of formal review(s) taken?
4. Is there a significant difference in the LECPA Performance of BSA graduates when grouped according to their demographic profile?
5. Is there a significant relationship between the extent of motivational factors and level of LECPA Performance among BSA graduated students?
6. Based on the findings of the study, what output may be proposed?

Hypothesis

In the context of this study, the following null hypothesis were examined for statistical significance.

Ho1. There was no significant difference in demographic profile among BSA graduates in Calamba City who are preparing for the LECPA.

Ho2. There was no significant relationship between extent of motivational factors and level of LECPA Performance among BSA graduated students.

Scope and Delimitation

The main focus of this study is to gain a thorough understanding of how motivation influences LECPA performance and motivate people in performance to take the LECPA examination. These factors include academic preparedness, financial preparedness, confidence level and family and peers influence shaping their LECPA performance to actually go through with taking the LECPA examination. The study was limited to assessing two variables, motivational factors and LECPA performance. The respondents of the study are limited to BSA graduated students in selected schools in Calamba City.

Significance of The Study

BSA Graduates. This study will be helpful to the BSA graduates for them to know if they will take the LECPA after they graduate.

BSA Students. This study will help BSA students to decide whether they will take the LECPA or will apply for a job after they pursue BSA.

CPA Review Centers. This study will help review centers in encouraging more enrollees to apply for their preparation in taking LECPA and also to be more efficient in achieving the passing rate that will be credited to the review center they enrolled in.

Universities and Instructors. Universities as well as instructors who offer BSA programs can benefit from learning about the reasons why students want to take the LECPA. With this information, the program can

be improved, and support services can be made more in line with what students want and need. Researchers. This study will be beneficial to the researchers themselves because as they gather information for the study, they will also gain eagerness and better decisions on taking the LECPA after graduation or not.

Future Researchers. The result of this study will help future researchers who will have the same subject matter as it serves as their reference to gather information and ideas that are related to their future study. It will be a guide to all BSA graduates as they decide to take LECPA or find a job right after pursuing BSA.

Definition of Terms

The following terms were defined conceptually and operationally to help readers in understanding the study.

Academic Preparedness. refers to the degree to which a student is prepared for new learning, it is based on both constant academic knowledge and certain knowledge within the learning margin.

Accountant. A professional who performs accounting duties such as analysis, auditing, taxation and so on and so for. Accountant can be hired with an accounting firm or a large company with an internal accounting department or finance department or any company that has something to do with managerial decision-making.

BSA graduate students. It refers to students who have graduated with a Bachelor of Science in Accountancy (BSA) degree. They are typically the ones taking the CPA exam.

Confidence Level. It talks about the percentage of probability that the confidence interval would contain the true population parameter.

Decision-making. It is a process of identifying choices, evaluating decisions, gathering information that will help you to decide whether your decisions will be helpful and effective or not.

Family and Peer's Influence. The influence caused by family and peers, it is more when we interact with them more often, we turn to adapt some of their ways of doing things.

Financial Preparedness. It refers to how ready someone is financially to take the Certified Public Accountant (CPA) exam. It includes factors like having enough money to pay for exam fees, study materials, and any related expenses.

LECPA. An exam that makes the accountant to be licensed and to do professional accounting, which shows that they are an expert in the field of accounting and has met certain education and experience requirements.

LECPA Performance. The result or the rating of the Licensure Exam for Certified Public Accountant in a specific month or year.

Motivational Factors. It is a stimulus that drives the person to attain a goal, to perform a such actions and once you have these motivational factors in your mind while attaining your goal, you'll get easily achieve it gradually.

Number of formal review(s) taken. It indicates how many times a person has participated in organized study sessions or courses specifically aimed at preparing for the CPA exam.

Undergraduate General Weighted Average (GWA). This is the overall average grade a student receives during their undergraduate studies. It's a measure of their academic performance in all their courses.

Review of Related Literature

This part of the research deals with various works and studies by various writers or subjects linked to the current endeavors. These review materials, from which the researcher gained insights and knowledge, were significant and helpful in conducting this research.

Motivational Factors

In the study of Law et al. (2019), learning motivation necessarily affect social presence only, learning motivation plays a great role in motivation students to enroll in any type of learning system as it affects their academic performance in terms of cognitive and social presence.

According to Cachia et al. (2018), this study highlighted the significance of comprehending and nurturing motivation as an essential component in facilitating an overall and persistent form of academic achievement.

Futher Caruth (2018) deduced that motivation has been identified as an important factor when assessing the academic achievements of present-day college students. In the research she conducted, Caruth explored the complex relationship among student engagement, retention, and motivation, emphasizing the significant impact of motivation on students' academic journeys.

Steinmayr et al. (2019) conducted a thorough investigation into the important connection between students' motivation and their academic achievement. The present investigation builds upon previous research by not only replicating established findings but also expanding the understanding of how motivation impacts students' academic success. The authors' thorough investigation provides valuable insights into the complex dynamics of motivation and its crucial impact on students' academic performance as a whole.

Moreover, Holscher (2024) showed the important part that social support plays an important role in enhancing academic performance. It appears that people might find it helpful to study with their close friends for the licensure examination. This is because having supportive friends around can create an atmosphere of encouragement and motivation. Working with friends can be helpful when studying for LECPA. It provides friendship and creates an environment that encourages working together and learning. This can lead to better preparation and increased chances of success in the licensure examination.

In addition to that, Akbari (2020) showed the connection between students' self-confidence and academic performance. Applying this concept to the accounting field may result in improved results by instilling confidence in problem-solving abilities within a given time frame. When students have confidence in their abilities, they are more likely to approach accounting tasks with a sense of determination and focus. This can lead to improved problem-solving skills and the ability to complete tasks within the given time frame. Correspondingly, Locke & Schattke (2019) mentioned that it is important to have a better understanding of motivation by exploring and explaining intrinsic and extrinsic motivational concepts in more detail. The authors argued that when studying motivation, it's important to consider different aspects beyond the usual categories. Their work shows that we need a better and more inclusive way to understand how different factors motivate people. This will help us understand human motivation better in different situations.

According to Kruglanski et al. (2018), the authors explained a detailed model that explores the complexities of why we do things because we want to. They study how people connect their motivations with the value of an activity, which helps us understand the psychological phenomenon called means-ends fusion. The study provides important information about how our motivation works and why we enjoy

doing things. It helps us understand how our goals and the pleasure we get from working towards them are connected.

Sivrikaya (2019) stated that she studied how students' motivation affects their grades. The study probably looked at different things that motivate students, like what comes from inside them and what comes from outside, to see how it affects how well they do in school. This study helps us understand how motivation affects students' academic success.

Adamma et al. (2019) explained how motivation affects students' computation grades. They looked at both external and internal motivation. They study how things like rewards or punishments, as well as personal interest and enjoyment, affect students' success in the subject. The research shows how different motivational factors affect students' calculation successes.

Carator's research (2024) demonstrated the importance of school support systems for individuals pursuing a career as a Certified Public Accountant. These systems have the potential to impact an individual's motivation and self-assurance when it comes to taking the LECPA exam. The correlation between schools and performance on board exams. When schools offer support systems, including guidance, resources, and encouragement, it can ease students' worries about difficult exams and the possibility of failure. This creates an environment that promotes effective exam preparation and increases the likelihood of success. Students who come from supportive school environments may have a greater chance of pursuing and performing well in board exams such as the LECPA.

Ryan & Deci (2020), focused on the published detailed book about motivation using self-determination theory. They explain what intrinsic and extrinsic motivation mean, discuss the theories behind them, and provide practical advice. It helps us understand motivation better and gives us ideas for future research in self-determination theory.

Legault (2020) explored how both internal and external factors influence our motivation and behavior. In her research, she focuses on the difference between two types of motivation: intrinsic and extrinsic. Intrinsic motivation comes from our own desires and satisfaction, while extrinsic motivation involves rewards or consequences from the outside. Legault's research helps us understand how people stay motivated and fulfilled in different areas of their lives.

According to Fapohunda (2023) changed to societal attitudes and educational achievements have resulted in an increase in the number of females who are choosing to pursue and pass the LECPA. These findings align with the demographic profile, which indicates that more females than males are taking the LECPA. As more women aim to improve their career opportunities and achieve equality with men in the workforce, they are actively pursuing professional credentials such as the LECPA. This has resulted in a significant increase in the number of females who have to pass the LECPA, higher than the number of males.

LECPA Performance

According to Bote et al. (2022), investigated the relationship between preboard examination ratings and performance on the Certified Public Accountant (CPA) licensure examination. Understanding and analyzing this relationship could provide valuable insights for educators, students, and policymakers looking to improve preparation strategies and outcomes in the pursuit of a CPA license.

According to Espahbodi et al. (2023) stated determinants of CPA exam performance. What makes people do well on the CPA exam helps us understand all the different things that affect someone's success. Espahbodi looked at things like where people went to school, how they studied, and their personal qualities. His research helps us figure out the important things that future accountants and teachers can

pay attention to in order to get ready for the CPA exam and do better when trying to become a Certified Public Accountant.

Tomas (2021) illustrated the significance of teachers and families in encouraging students' involvement in their studies. It is believed that having a strong social support system, which includes support from teachers and families, can be helpful in preparing for the LECPA. Having a strong social support system can help you stay motivated and encouraged while studying for professional examinations like the LECPA.

Based on the study by Coffey (2020), titled "Institutional Factors Affecting Candidate Performance on the CPA Exam," it looked into how certain things about the learning environment can impact how well people do on the CPA Exam. The researcher, Coffey, dives into the details to understand how different factors in the educational setting can affect candidates' success. The study is helpful for teachers, schools, and the candidates themselves. It gives useful information to improve how we teach and learn, with the goal of doing better on the CPA Exam.

Calubayan (2020) studied on the performance of Southern Luzon State University-BS Accountancy in the Board Licensure Examination for Certified Public Accountants (LECPA) served as a crucial analysis of the academic outcomes of the program. The research likely examines factors influencing the success or challenges faced by students in the LECPA, providing a foundation for proposing intervention programs. By scrutinizing the specific dynamics affecting performance, the study aims to contribute valuable insights that can inform targeted initiatives to enhance the overall success of BS Accountancy graduates in the Board Licensure Examination.

Cordis et al. (2021) looked at how spending money on higher education affects how well people do on the CPA exam. The CPA exam is a big test for accountants. The research wanted to see if putting more money into education helps people do better on the exam. The results could tell us how the amount of money and support from schools affects how ready and successful people are to become accountants. Knowing this can help decide where to put money and resources in education to make sure future accountants are well-prepared. It's 18 important for policies and funding in education to support people who want to become accountants.

According to Tan (2019) students who performed better in their college years has a better chance of passing the LECPA. Those students with high self-efficacy activate sufficient effort, which can achieve a successful outcome if it well executed. Academic performance deals on how the level of preparation for board exam excel after getting the result.

Perez (2022) stated that students' performance is best measured by previous success that will help them provide a great foundation to improve the current program's passing rate and also a reflection as well of how effective the teaching learning process is.

In the study of Bititci et al. (2020) explained the dynamic relationship between performance measurement, management styles and organizational culture, in order to develop a better understanding of causal linkages between the said three areas. Performance measurement uses control systems that were implemented through action research programs.

As per the study of Loch and Tapper (2022) they developed a performance measurement system for the process of technological research group, it supports the business strategy in terms of different project profiles such 19 as short-versus long term, hardware vs software and lastly, routine support services versus breakthrough ideas and knowledge development.

According to Lee and Yang (2021) their studied examines the effect of organizational structure on perfor-

mance measurement. It makes a greater use of integrated measures, when there is a greater competition among firms, a positive relationship between the stages of performance measurement development and performance is at a higher significance.

In the study of Scales et al. (2020) explored the effects of developmental relationships with teachers on middle-school students' motivation and performance. They found that when teachers take the time to build positive relationships with their students, it can really boost their enthusiasm for learning. The result showed that these strong connections led to more engaged students who were motivated to do their best, resulting in better grades and overall success in school. This research reminds us of the incredible impact that caring and supportive relationships in the classroom can have on students' educational journeys, highlighting the importance of fostering a sense of belonging and trust in school environments.

In accordance with Hao et al. (2019) conducted an empirical study to explore the factors influencing student performance in advanced accounting courses at a residential public university in the United States. They discovered that factors like personal drive, feeling capable, and setting goals had a big impact on how well students did. But it wasn't just about internal motivation, outside factors like support from instructors and the atmosphere in the classroom also made a difference. Their research highlights the need to consider both what motivates students from within and what supports them from the outside when creating strategies to help students excel in advanced accounting education.

Based on the study of MH Ho et al. (2021) conducted a study examining the learning motivation of students enrolled in accounting courses in China. Through surveys and interviews, they uncovered the intricate web of factors influencing students' motivation in this field. Their findings shed light on what keeps accounting students engaged and driven to excel in their studies. This research isn't just about numbers; it's about understanding the human element behind academic success. Educators and policymakers can use these insights to create environments that inspire and support students on their educational journey in accounting.

According to Mohammed et al. (2020) conducted a study investigating students' perceptions of pedagogical approaches in professional accounting education and its correlation with exam performance. What they discovered was that students' attitudes toward the way they're taught have a big impact on how well they do in the CPALE. This research reminds us that it's crucial to take students' viewpoints into account when designing accounting courses and teaching methods. It also highlights the importance of educators using teaching approaches that resonate with the preferences and requirements of accounting students.

According to NL Johnson's (2020) studied investigates the relationship between motivational factors and CPA exam performance among CPALE takers. By examining various preparation methods like study habits and support networks, Johnson aimed to see how these influenced exam scores. Their study sheds light on the importance of staying motivated and employing effective study techniques to succeed on the CPA exam. Johnson's findings aren't just academic—they help us understand what drives CPALE takers and how we can support them better, ultimately aiming to boost exam results through personalized approaches.

A study by Carator et al. (2024) founded that a significant number of people who take the LECPA exam in accounting struggle with their academic preparation. There are multiple factors that contribute to this event. While some students exhibit unwavering commitment and determination, others may hesitate due to the exam's difficulty and the fear of failure. There is a noticeable range of confidence levels among those being considered. Having reliable support systems in place is essential for aspiring Certified Public

Accountants. Many students may find it difficult to fully prepare for the board exam without the right support.

According to Alfonso et al. (2023) have raised a valid concern regarding the decreasing national passing rate for the Licensure Examination for Certified Public Accountants (LECPA) in the Philippines. A lack of certified public accountants complicates the issue. The COVID-19 pandemic presents significant challenges in delivering outstanding accounting education through alternative learning methods. According to the research findings, the students expressed a moderate level of preparedness for the LECPA. We have identified personal motivation, curriculum development, and the learning environment as important factors that impact academic preparedness.

According to Danahy (2022), people studied for the LECPA accounting exam might face challenges with their finances. Danahy has identified factors related to financial stress that might lead to this problem. If you have a lot of student loan debt but not enough money to buy accounting learning materials or join a review center, it can cause a lot of financial stress and make it harder to do well in classes. While personal resources, such as having confidence in managing finances, can help reduce stress, they may not completely get rid of it. As a result, the financial pressures may pull students' attention away from their studies, which can lower their readiness for important exams. Therefore, offering financial education and support can enhance their academic readiness.

According to Akbari and Sahibzada's (2020) study results, the majority of students demonstrated significant levels of confidence. But a considerable number of LECPA accounting students lacked confidence, particularly when it came to the board exam. There are a variety of factors that contribute to this lack of confidence. It is common for students to face difficulties feeling fully prepared for their studies. This often comes from a lack of effective study habits and a limited understanding of important concepts. Some individuals may feel anxious and stressed due to the significant importance of the exam. Lack of support and encouragement from instructors and peers can further destroy their confidence. The contrast between these two factors highlights the importance of creating a nurturing learning environment that helps students develop self-assurance

According to Golan and Levi (2020), it becomes essential to acknowledge that students without strong family support, such as those who are at risk in the LECPA study, face extra challenges that schools and educators must address in order to improve their academic performance. Accounting students preparing for the LECPA exam often face difficulties receiving support from their families. This can be due to various reasons. Unlike students in developing environments, these individuals may not receive all that they need from their families or friends, which can impact their academic performance. There are a variety of factors that can contribute to people not receiving the support they need. These may include financial problems, limited parental education, or other family responsibilities that take priority. Therefore, these students may face challenges in independently studying and maintaining motivation, both of which are crucial for achieving success in exams.

According to Asonitou and Hassall (2019), stakeholders held varying opinions about the importance of professional skills and the most effective teaching methods, despite their widespread recognition. It became evident that there is a significant gap in the educational system when it comes to developing essential skills. The study emphasized the significance of enhancing critical thinking skills in future accountants through innovative teaching methods and developing a curriculum that enhances job opportunities for graduates while also encouraging long-term economic growth. These findings suggest that accounting educators can utilize this research to enhance the quality of accounting education.

Synthesis

The collection of studies above was related and emphasized the role of motivation in student academic performance, and educational success in the field of accounting. Law et al. (2019) studied that learning motivation enhances social presence, which in turn affects academic performance. Similarly, Cachia et al. (2018) emphasized the necessity of nurturing motivation for sustained academic achievement, while Caruth (2018) explored the intricate relationship between student engagement, retention, and motivation, asserting its significant impact on academic journeys. Steinmayr et al. (2019) provided valuable insights into how motivation influences academic success, reinforcing established findings and expanding understanding of its dynamics. Holscher (2024) showed that social support, particularly from friends, can boost academic performance, especially during rigorous exams like the LECPA. Akbari (2020) connects self-confidence with academic success, suggesting that confidence in problem-solving enhances performance in fields like accounting. Locke & Schattke (2019) and Kruglanski et al. (2018) delved deeper into the nuances of intrinsic and extrinsic motivation, providing comprehensive models that explain why certain activities motivate us. Sivrikaya (2019) and Adamma et al. (2019) highlighted the importance of both internal and external motivation in determining academic outcomes, specifically in computation and overall grades. Carator's research (2024) emphasized the significance of school support systems in boosting students' motivation and confidence for exams like the LECPA. Ryan & Deci (2020) and Legault (2020) further elucidate intrinsic and extrinsic motivational factors, offering practical insights into self-determination theory and motivational behavior. Fapohunda (2023) noted a societal shift leading to more females pursuing and passing the LECPA, linking this trend to motivational factors driven by career aspirations and gender equality.

Studies on LECPA performance revealed various factors influencing exam success. Bote et al. (2022) explored the link between preboard exam ratings and CPA exam performance, offering insights for improving preparation strategies. Espahbodi et al. (2023) identified determinants of CPA exam success, including educational background, study habits, and personal qualities. Tomas (2021) and Coffey (2020) highlighted the importance of social support systems, institutional factors, and learning environments in preparing for the LECPA. Calubayan (2020) examined factors affecting student success in the LECPA, advocating for targeted intervention programs. Cordis et al. (2021) discussed the impact of financial investment in education on CPA exam performance, suggesting that better-funded educational environments yield higher success rates. Tan (2019) and Perez (2022) correlated strong academic performance during college with higher LECPA pass rates, emphasizing the role of self-efficacy and prior success in exam readiness. Bititci et al. (2020) and Loch & Tapper (2022) explored performance measurement systems and their impact on organizational culture and educational outcomes, while Lee & Yang (2021) studied the effect of organizational structure on performance metrics. Scales et al. (2020) and Hao et al. (2019) studied the importance of positive relationships with teachers and the classroom environment in boosting student motivation and performance. MH Ho et al. (2021) and Mohammed et al. (2020) highlighted the role of pedagogical approaches and student perceptions in academic success. Johnson (2020) examined motivational factors and CPA exam performance, identifying effective study habits and support networks as crucial for success. Carator et al. (2024) emphasized the importance of reliable support systems for LECPA preparation, while Alfonso et al. (2023) addressed the impact of personal motivation, curriculum development, and learning environments on exam readiness. Danahy (2022) identified financial stress as a barrier to LECPA success, advocating for financial education and support. Akbari and Sahibzada (2020) discussed the lack of confidence among many LECPA students,

suggesting that supportive learning environments are essential for building self-assurance. Golan and Levi (2020) highlighted the challenges faced by students lacking strong family support, stressing the need for schools to address these gaps. Asonitou and Hassall (2019) point to the importance of developing critical thinking and professional skills through innovative teaching methods to enhance job prospects and long-term economic growth.

Overall, these studies provide valuable insights into the complex interplay of motivational factors and educational practices, offering avenues for improving student success in accounting education. It suggests that a supportive educational environment that will help future accounting professionals succeed in their academic and professional journeys, motivational factors, and comprehensive preparation strategies are key to enhancing student success.

1. What is the demographic profile of the respondents in terms of:

The following tables provide the findings on the problem stated above.

Table 1.1 Demographic profile of the respondents in terms of Sex

	SEX	
	N	%
Male	87	31.20%
Female	192	68.80%

Table 1.2 Demographic profile of the respondents in terms of Schools

	SCHOOL	
	N	%
CCC	51	18.30%
LCBA	77	27.60%
LPU-Laguna	22	7.90%
CDC	33	11.80%
LETRAN	46	16.50%
SSC	33	11.80%
SJC	17	6.10%

Table 1.1 shows the frequency and percentage distribution of the respondents according to their sex. Among 279 respondents, 87 (31.20%) of them are male and the rest is 192 (68.80%) of which are female. Based on the findings, the majority of the surveyed BSA graduates who already took the LECPA are female. However, as shown in table 1.2 above, the respondents came from 7 schools and universities in Calamba. The researchers collected 77 respondents from Laguna College of Business and Arts (LCBA) which made up of 27.60% of the respondents and got the highest percentage while 17 respondents from Saint John Colleges- Calamba which made up of 6.10% of the respondents and got the lowest percentage. Furthermore, most of the respondents collected were from LCBA and the least respondents collected were from SJC BSA graduates who already took the LECPA.

According to Fapohunda (2023) changed to societal attitudes and educational achievements have resulted in an increase in the number of females who are choosing to pursue and pass the LECPA. These findings align with the demographic profile, which indicates that more females than males are taking the LECPA. As more women aim to improve their career opportunities and achieve equality with men in the workforce, they are actively pursuing professional credentials such as the LECPA. This has resulted in a significant increase in the number of females who have to pass the LECPA, higher than the number of males.

Carator’s research (2024) demonstrated the importance of school support systems for individuals pursuing a career as a Certified Public Accountant. These systems have the potential to impact an individual’s motivation and self-assurance when it comes to taking the LECPA exam. The correlation between schools and performance on board exams. When schools offer support systems, including guidance, resources, and encouragement, it can ease students’ worries about difficult exams and the possibility of failure. This creates an environment that promotes effective exam preparation and increases the likelihood of success. Students who come from supportive school environments may have a greater chance of pursuing and performing well in board exams such as the LECPA.

2. To what extent are motivational factors influence the BSA graduates in Calamba City to take the Licensure Examination of Certified Public Accountants in terms of:

Motivational Factors of the BSA graduates to take the Licensure Examination of Certified Public Accountant

Table 2.1 Academic Preparedness

	Indicators	Mean	SD	Interpretation
1	Ensured having adequate knowledge about accounting/accountancy.	3.89	0.33	Fully Observed
2	Participative in every accounting-related subject and activity.	3.80	0.43	Fully Observed
3	Confident in solving accounting problems within an allotted time.	3.71	0.51	Fully Observed
4	Prepare and review for the upcoming licensure examination	3.90	0.31	Fully Observed
5	Make sure to meet the minimum passing scores in the accounting related examinations	3.94	0.23	Fully Observed
	Composite Mean	3.85	0.27	Fully Observed

Legend: 3.26 – 4.00 = Strongly Agree (Fully Observed)
 2.51 – 3.25 = Agree (Observed)
 1.76 – 2.50 = Disagree (Partially Observed)
 1.00 – 1.75 = Strongly Disagree (Not Observed)

Table 2.1 shown above the motivational factors when it comes to academic preparedness of LECPA takers in Calamba, Laguna. The composite mean is 3.85 and interpreted as Strongly Agree. The assurance of meeting the minimum passing scores in the accounting related examination is one the factors to consider in terms of passing the LECPA, which yielded the highest mean score of 3.94 and was interpreted as Strongly Agree. While the variable that got the lowest mean score was the characteristic of being confident in solving accounting problems within an allotted time got a mean score of 3.71 and was interpreted as Strongly Agree.

With the result above, the data shows that making sure to meet the minimum passing scores in the accounting related examination was an effective way to be motivated in passing the LECPA. Accounting is a tough subject and knowing that getting a passing score in an accounting related exam can strongly boost your eagerness in pursuing to be a CPA and somehow confidence can really affect your decision to take the LECPA and has something to do with bringing success in the profession.

Just like in the studied of Cachia et al. (2020), it is important to recognize and encourage motivation as a key element in promoting long-term academic success. It is important for students to stay dedicated and focused to achieve passing scores in accounting exams.

In addition to that, Akbari (2020) showed the connection between students' self-confidence and academic performance. Applying this concept to the accounting field may result in improved results by instilling confidence in problem-solving abilities within a given time frame. When students have confidence in their abilities, they are more likely to approach accounting tasks with a sense of determination and focus. This can lead to improved problem-solving skills and the ability to complete tasks within the given time frame. In contrast, according to Alfonso et al. (2023) have raised a valid concern regarding the decreasing national passing rate for the Licensure Examination for Certified Public Accountants (LECPA) in the Philippines. A lack of certified public accountants complicates the issue. The COVID-19 pandemic presents significant challenges in delivering outstanding accounting education through alternative learning methods. According to the research findings, the students expressed a moderate level of preparedness for the LECPA. We have identified personal motivation, curriculum development, and the learning environment as important factors that impact academic preparedness

Table 2.2 Financial Preparedness

	Indicators	Mean	SD	Interpretation
1	Can afford the expenses associated with taking the licensure examination.	3.81	0.41	Fully Observed
2	Availability of sufficient allowance to cover additional costs such as transportation, rent, and food during the licensure examination review period.	3.90	0.34	Fully Observed
3	Willing to invest in study resources necessary for the licensure examination (e.g., books, journals, worksheets).	3.95	0.22	Fully Observed

4	Have sufficient funds to enroll in a review center.	3.82	0.40	Fully Observed
5	Family is supportive of covering expenses related to preparing for the LECPA.	3.88	0.32	Fully Observed
Composite Mean		3.87	0.25	Fully Observed

Legend: 3.26 – 4.00 = Strongly Agree (Fully Observed)
 2.51 – 3.25 = Agree (Observed)
 1.76 – 2.50 = Disagree (Partially Observed)
 1.00 – 1.75 = Strongly Disagree (Not Observed)

Table 2.2 shows the motivational factors in terms of financial preparedness of LECPA takers in Calamba, Laguna. The composite mean is 3.87 and interpreted as Strongly Agree. Willingness to invest in study resources necessary for the licensure examination such as books, journals, worksheets etc. with the highest mean score of 3.95 and interpreted as Strongly Agree then the capacity to sustain expenses associated with taking the licensure examination got the lowest mean score of 3.81 and was interpreted as Strongly Agree. The results above explained that investing in the study materials related to accounting such as worksheets, journals etc. can be a factor when it comes to financial preparedness, resources that you can use for better understanding of accounting related subjects like answering test banks, journalizing and computations that will retain knowledge in taking the LECPA and not all takers have sufficient funds in some expenses associated with taking the licensure exam.

In the study of Adamma et al. (2019), this study highlighted the significance of motivation in achieving academic success. When LECPA takers are motivated to succeed in their studies, they are likely to invest in study resources required for the licensure examination, like books, journals, and worksheets. This commitment to providing resources demonstrates an organized approach to preparation, encouraged by the aspiration to excel in the examination and, essentially, in their chosen field of competence.

The study of Cordis et al. (2021) emphasized the importance of financial preparedness in taking licensure examinations. For aspiring accountants, it is critical to prioritize the affordability of the licensure examination expenses. By providing support and resources to assist LECPA takers in their preparation and exam-taking process, we provide an accessible pathway for individuals pursuing careers in accounting.

In contrast, according to Danahy (2022), people studied for the LECPA accounting exam might face challenges with their finances. Danahy has identified factors related to financial stress that might lead to this problem. If you have a lot of student loan debt but not enough money to buy accounting learning materials or join a review center, it can cause a lot of financial stress and make it harder to do well in classes. While personal resources, such as having confidence in managing finances, can help reduce stress, they may not completely get rid of it. As a result, the financial pressures may pull students' attention away from their studies, which can lower their readiness for important exams. Therefore, offering financial education and support can enhance their academic readiness.

Table 2.3 Confidence Level

	Indicators	Mean	SD	Interpretation
1	Can efficiently catch up with the accounting-related lessons taught in specific LECPA subjects.	3.90	0.32	Fully Observed
2	Satisfied with the lessons and study materials provided by the professors/instructors.	3.94	0.27	Fully Observed
3	Feels confident in taking the LECPA due to the effectiveness of learning methods.	3.89	0.35	Fully Observed
4	Ability to solve challenging accounting problems independently.	3.92	0.29	Fully Observed
5	Assurance in one’s ability to perform in the LECPA.	3.95	0.24	Fully Observed
	Composite Mean	3.92	0.22	Fully Observed

Legend: 3.26 – 4.00 = Strongly Agree (Fully Observed)
 2.51 – 3.25 = Agree (Observed)
 1.76 – 2.50 = Disagree (Partially Observed)
 1.00 – 1.75 = Strongly Disagree (Not Observed)

Table 2.3 shows the confidence level of LECPA takers in Calamba, Laguna. The composite mean is 3.92 and interpreted as Strongly Agree. Variables of assurance in one’s ability to perform in the LECPA got a highest mean score of 3.95 and was interpreted as Strongly Agree then next was the characteristic of being confident in taking the LECPA due to the effectiveness of learning methods got a lowest mean score of 3.89 and interpreted as Strongly Agree.

With the results above, it explains that assurance in one’s ability to perform in the LECPA really motivates a taker in terms of confidence level, it increases from experiences of having satisfactorily completed activities through milestones in achieving the title of being a CPA and some other institutions gave not enough knowledge to the students and the effectiveness of their learning method was not that detailed.

According to Espahbodi et al. (2023), the authors explored different factors that influence performance on the CPA exam. These factors included both study methods and personal qualities. A thorough understanding of these factors provides valuable insights into a person’s ability to independently solve difficult accounting problems. By understanding the important factors that lead to success on the CPA exam, future accountants and educators can prioritize developing skills and strategies that enable individuals to solve challenging accounting problems confidently and effectively.

However, in the study of Perez (2022), students’ previous performance can be a reliable measured of their potential for success, indicating how well the teaching and learning methods have worked. This understanding reinforces the notion that having confidence in taking the LECPA is closely linked to the

effectiveness of learning methods. Students who have achieved success through effective teaching strategies are more likely to feel confident in their ability to tackle the licensure examination, knowing they have been equipped with the necessary skills and knowledge to excel.

In contrast, according to Akbari and Sahibzada's (2020) study results, the majority of students demonstrated significant levels of confidence. But a considerable number of LECPA accounting students lacked confidence, particularly when it came to the board exam. There are a variety of factors that contribute to this lack of confidence. It is common for students to face difficulties feeling fully prepared for their studies. This often comes from a lack of effective study habits and a limited understanding of important concepts. Some individuals may feel anxious and stressed due to the significant importance of the exam. Lack of support and encouragement from instructors and peers can further destroy their confidence. The contrast between these two factors highlights the importance of creating a nurturing learning environment that helps students develop self-assurance.

Table 2.4 Family and Peers Influence

	Indicators	Mean	SD	Interpretation
1	Prefer to study with close friends for the licensure examination.	3.91	0.34	Fully Observed
2	Family and friends provide all the necessary support needed to pass the licensure examination.	3.93	0.27	Fully Observed
3	Feel less pressured in taking the licensure examination because of family and friends.	3.92	0.33	Fully Observed
4	Feel motivated to pass the LECPA because of external support.	3.94	0.27	Fully Observed
5	Believe that a social support system can aid in preparing for the LECPA.	3.96	0.21	Fully Observed
	Composite Mean	3.93	0.23	Fully Observed

Legend: 3.26 – 4.00 = Strongly Agree (Fully Observed)
 2.51 – 3.25 = Agree (Observed)
 1.76 – 2.50 = Disagree (Partially Observed)
 1.00 – 1.75 = Strongly Disagree (Not Observed)

Table 2.4 shows the motivational factors in terms of family and peers influence of LECPA takers in Calamba, Laguna. The composite mean is 3.93 and interpreted as Strongly Agree. A variable explains the belief that a social support system can aid in preparing for the LECPA with a highest mean score of 3.96 and interpreted as Strongly Agree then followed by the preference to study with close friends for the licensure examination with a lowest mean score of 3.91 and interpreted as Strongly Agree.

With the results above, the data shows that a social support system can aid in preparation for the LECPA.

Throughout the process of reviewing of the licensure examination, it is very important to have someone who provides practical and emotional support, it will help you improve your learning and coping mechanism and reduce stress so that when the examination day has come, your mind was clear and free of distraction and will lead to passing the LECPA and reviewing with other friends really are not that helpful because it distracted you sometimes with some other stuff and leading to unfinished review.

Tomas (2021) illustrated the significance of teachers and families in encouraging students' involvement in their studies. It is believed that having a strong social support system, which includes support from teachers and families, can be helpful in preparing for the LECPA. Having a strong social support system can help you stay motivated and encouraged while studying for professional examinations like the LECPA.

Moreover, Holscher (2024) showed the important part that social support plays an important role in enhancing academic performance. It appears that people might find it helpful to study with their close friends for the licensure examination. This is because having supportive friends around can create an atmosphere of encouragement and motivation. Working with friends can be helpful when studying for LECPA. It provides friendship and creates an environment that encourages working together and learning. This can lead to better preparation and increased chances of success in the licensure examination.

In contrast, according to Golan and Levi (2020), it becomes essential to acknowledge that students without strong family support, such as those who are at risk in the LECPA study, face extra challenges that schools and educators must address in order to improve their academic performance. Accounting students preparing for the LECPA exam often face difficulties receiving support from their families. This can be due to various reasons. Unlike students in developing environments, these individuals may not receive all that they need from their families or friends, which can impact their academic performance. There are a variety of factors that can contribute to people not receiving the support they need. These may include financial problems, limited parental education, or other family responsibilities that take priority. Therefore, these students may face challenges in independently studying and maintaining motivation, both of which are crucial for achieving success in exams.

3. What is the level of LECPA Performance of BSA graduates in selected schools in Calamba City in terms of:

Level of LECPA Performance of BSA graduates

Table 3.1 Undergraduate General Weighted Average (GWA)

	Indicators	Mean	SD	Interpretation
1	Believe that grades can be based on performance and knowledge in taking the licensure examination.	3.94	0.29	Fully Observed
2	Always monitor grades especially in major subjects related to the LECPA.	3.93	0.30	Fully Observed
3	Confident enough to pass the licensure examination with the grades obtained.	3.89	0.38	Fully Observed

4	Excellent academic grades can boost confidence when taking the licensure exams.	3.92	0.31	Fully Observed
5	Giving higher regard to undergraduate performance and results.	3.95	0.27	Fully Observed
Composite Mean		3.93	0.27	Fully Observed

Legend: 3.26 – 4.00 = Strongly Agree (Fully Observed)
 2.51 – 3.25 = Agree (Observed)
 1.76 – 2.50 = Disagree (Partially Observed)
 1.00 – 1.75 = Strongly Disagree (Not Observed)

Table 3.1 shows the level of performance in terms of undergraduate General Weighted Average (GWA) of LECPA takers in Calamba, Laguna. The composite mean is 3.93 and was interpreted as Strongly Agree. The variable of giving a higher regard to undergraduate performance and result got the highest mean score of 3.95 which was interpreted as Strongly Agree then followed by the thought of being confident enough to pass the licensure examination with the grades obtained got a mean score of 3.89 and interpreted as Strongly Agree.

With the result obtained above, it shows that giving a higher regard on the undergraduate performance and result of a student really signifies the positive outcome in terms of the level performance of LECPA takers according to their undergraduate GWA. Accountancy students somehow based their level of intelligence on academic performance like result of their quizzes, exams, grades etc. and by giving importance to the result of your hard work then it will boost your confidence to exert more effort in passing the LECPA.

In addition to that, Sivrikaya (2019), knew that this can help emphasize the significance of valuing undergraduate performance and outcomes. Understanding the importance of motivation in students' academic success, institutions can focus on implementing initiatives that encourage and maintain motivation. This can result in better performance and outcomes for undergraduate students.

On the other hand, Tan (2019) stated that students who perform well in college are more likely to pass the LECPA. These results indicate that strong academic performance, along with a strong belief in one's abilities, can enhance the likelihood of success in licensure examinations. Thus, having the necessary confidence to successfully pass the licensure examination is a result of thorough preparation, academic achievement, and self-assurance. These factors all play an important part in achieving success in board exams.

In contrast, according to Asonitou and Hassall (2019), stakeholders held varying opinions about the importance of professional skills and the most effective teaching methods, despite their widespread recognition. It became evident that there is a significant gap in the educational system when it comes to developing essential skills. The study emphasized the significance of enhancing critical thinking skills in future accountants through innovative teaching methods and developing a curriculum that enhances job opportunities for graduates while also encouraging long-term economic growth. These findings suggest that accounting educators can utilize this research to enhance the quality of accounting education.

Table 3.2 Number of formal review(s) taken

	Indicators	Mean	SD	Interpretation
1	The number of formal reviews taken by a BSA graduate significantly impacts their performance in the LECPA.	3.96	0.23	Fully Observed
2	BSA graduates who undergo multiple formal reviews are more likely to pass the CPA licensure exam.	3.95	0.26	Fully Observed
3	The result of the Pre-board and Final Pre-board offered by review centers can contribute to success in taking the LECPA.	3.94	0.30	Fully Observed
4	Consideration of topics covered during the review is crucial for success in the LECPA.	3.97	0.18	Fully Observed
5	The length of formal review can have a significant impact on LECPA performance	3.96	0.22	Fully Observed
	Composite Mean	3.96	0.19	Fully Observed

Legend: 3.26 – 4.00 = Strongly Agree (Fully Observed)
 2.51 – 3.25 = Agree (Observed)
 1.76 – 2.50 = Disagree (Partially Observed)
 1.00 – 1.75 = Strongly Disagree (Not Observed)

Table 3.2 shows the indicator pertaining to number of formal reviews taken of LECPA takers in Calamba, Laguna. The composite mean is 3.96 which was interpreted as Strongly Agree. The variable that considers the topics covered during the review is crucial for success in the LECPA got a highest mean score of 3.97 with an interpretation of Strongly Agree then followed by the result of the Pre-board and Final Pre-board offered by review centers can contribute to success in taking the LECPA with a mean score of 3.94 and interpreted as Strongly Agree.

The data above shows that giving consideration of the topics covered during the review was really a crucial one for the success of LECPA. Assessment of the accounting-related topics serve the takers by letting them know what errors they made and how they could correct those errors, improving their capacity in learning accounting, coping up with the lessons and recognize an opportunity after taking the LECPA.

In Coffey’s (2020) study, the focused is on investigating the impact of different factors in the learning environment on LECPA takers’ performance on the CPA Exam. The significance of considering the subjects discussed during the review process for achieving success in the LECPA cannot be minimized. LECPA takers can customize their study materials and concentrate on important topics, thereby improving their preparation and their performance on the licensure examination.

According to Bote et al. (2022) result of preboard examination ratings and performance on the CPA licensure examination. Knowing the connection between licensure outcomes and academic exams can

give students more confidence when taking the LECPA, especially if they believe their learning strategies are working. By applying these insights, educators and students can improve their exam-taking strategies and boost confidence. This will help them do better on professional exams such as the LECPA.

4. Is there a significant difference in the LECPA Performance of BSA graduates when grouped according to their demographic profile?

Table 4.1 Is there a significant difference in the LECPA Performance of BSA graduates when grouped according to their SEX?

Hypothesis Test Summary

	Null Hypothesis	Test	Sig. ^{a,b}	Decision	Interpretation
1	The distribution of GWA is the same across categories of SEX.	Independent-Samples Mann-Whitney U Test	0.438	Retain the null hypothesis.	Not Significant
2	The distribution of NFRT is the same across categories of SEX.	Independent-Samples Mann-Whitney U Test	0.402	Retain the null hypothesis.	Not Significant

a. The significance level is .050.

b. Asymptotic significance is displayed.

Note: GWA: General Weighted Average, NFRT: Number of formal review(s) taken

Table 4.1 shows analysis with the distribution of variables under the LECPA performance according to their sex and each have their respective coefficient values to gauge whether there’s a significant difference between the two variables. The coefficient values were used to derive an elaborative analysis and through the process of Independent T-test, the researchers were able to identify if there is a significant difference in the variables associated with the hypotheses. The first null hypothesis that explains the distribution of GWA is the same across the categories of sex and once the P value is higher than .050 the interpretation would be significant and since the data got a P value of 0.438 for GWA and sex while 0.402 for NFRT and sex, the interpretation was to retain the null hypothesis. Hence, these variables indicate that there is no significant difference between sex and GWA as well as the sex and NFRT.

The data above explain that there is no significant difference in LECPA performance of BSA graduates when grouped according to their sex meaning whether male or female, there is a possibility of contributing to the success in LECPA as well as on how many times a taker undergo a formal review, the said variables have no significant differences on passing the LECPA, it is the matter of how prepared, motivated and determined a taker is when it comes to passing the licensure examination.

Table 4.2 Is there a significant difference in the LECPA Performance of BSA graduates when grouped according to their SCHOOL?

Hypothesis Test Summary

	Null Hypothesis	Test	Sig. ^{a,b}	Decision	Interpretation
1	The distribution of GWA is the same across categories of SCHOOL.	Independent-Samples Kruskal-Wallis Test	0.086	Retain the null hypothesis.	Not Significant
2	The distribution of NFRT is the same across categories of SCHOOL.	Independent-Samples Kruskal-Wallis Test	0.565	Reject the null hypothesis.	Significant

a. The significance level is .050.

b. Asymptotic significance is displayed.

Note: GWA: General Weighted Average, NFRT: Number of formal review(s) taken

Table 4.2 shows analysis with the distribution of variables under the LECPA performance according to their school and each have their respective coefficient values to gauge whether there’s a significant difference between the two variables. The coefficient values were used to derive an elaborative analysis and through the process of Independent T-test, the researchers were able to identify if there is a significant difference in the variables associated with the hypotheses. The first null hypothesis that explains the distribution of GWA is the same across the categories of school and once the P value is higher than .050 the interpretation would be significant and since the data got a P value of 0.086 for GWA and school while 0.565 for NFRT and school, the interpretation was to retain the null hypothesis. Hence, these variables indicate that there is no significant difference between school and GWA as well as the school and NFRT. With the data obtained above, this explain that there is no significant difference in LECPA performance of BSA graduates when grouped according to their school meaning whether what school are they graduated, there is a possibility of contributing to the success in LECPA as well as on how many times a taker undergo a formal review in lined with what school they graduated, the said variables have no significant differences on passing the LECPA, it is the matter of how prepared, motivated and determined a taker is when it comes to passing the licensure examination.

5. Is there a significant relationship between the extent of motivational factors and level of LECPA Performance among BSA graduated students?

Table 5.1 The RELATIONSHIP between Motivational Factors and LECPA Performance among BSA graduates

Factors	Spearman rho	Qualitative Value	Sig. (2-tailed)	Decision	Interpretation
Academic Preparedness <-> General Weighted Average (GWA)	0.245	weak positive correlation	0.000	H0 Rejected	Significant
Academic Preparedness <-> Number of Formal Review's Taken	0.150	weak positive correlation	0.012	H0 Rejected	Significant
Financial Preparedness <-> General Weighted Average (GWA)	0.326	weak positive correlation	0.000	H0 Rejected	Significant
Financial Preparedness <-> Number of Formal Review's Taken	0.393	weak positive correlation	0.000	H0 Rejected	Significant
Confidence Level <-> General Weighted Average (GWA)	0.402	moderate positive correlation	0.000	H0 Rejected	Significant
Confidence Level <-> Number of Formal Review's Taken	0.307	weak positive correlation	0.000	H0 Rejected	Significant
Family and Peers Influence <-> General Weighted Average (GWA)	0.473	moderate positive correlation	0.000	H0 Rejected	Significant
Family and Peers Influence <-> Number of Formal Review's Taken	0.488	moderate positive correlation	0.000	H0 Rejected	Significant
Motivational Factors <-> LECPA Performance	0.393	weak positive correlation	0.000	H0 Rejected	Significant

Legend: ±1: Perfect Correlation; ±0.4: Moderate Correlation;
 ±0.9: Strong Correlation; ±0.3: Weak Correlation;
 ±0.8: Strong Correlation; ±0.2: Weak Correlation;
 ±0.7: Strong Correlation; ±0.1: Weak Correlation;

±0.6: Moderate Correlation; 0: No Correlation

Table 5 shows that there was a significant relationship between motivational factors in terms of academic preparedness, financial preparedness, confidence level, family and peer influence and LECPA performance in terms of GWA and NFRT of BSA graduates in selected schools in Calamba, Laguna. The r values were interpreted as with a low to a high positive correlation. The probability values were all less than the level of significance at .05 which means rejecting of null hypothesis. Since the associated probability is lower than the alpha (0.05), the null hypothesis is therefore rejected. It is concluded that the motivational factors of certified public accountant exam takers exert a significant effect on the LECPA performance.

6. Based on the findings of the study, what output may be proposed?

The Proposed Strategies

Key Areas	Objectives	Strategies/ Activities	Frequency	Persons Involved	Success Indicators
Motivation Assessment	To give students a motivation and knowledge for the challenges that they might face in lieu of the preparation for the board exam and also to identify areas where students feel lack of belief in themselves and fill in the gap for their encouragement needed in overcoming challenges.	-Provide seminars/webinars on the subjects that needs more lecture and explanation. -Instructors should give on hand support and assistance to the students for them to be prepared for the challenges in their board exam.	-Having an open-door policy for students to seek assistance from instructors or counselors whenever they feel overwhelmed or uncertain about their abilities. -Weekly or monthly free academic webinars for the students.	Instructors Students Parents/ Guardians	Students will have a clear understanding of the subjects that they think they are weak and as they get through the process, the confidence level they have will increase and may demonstrate improved performance in their studies, reflected in higher grades, increased comprehension of material, and a greater willingness to tackle difficult task.

<p>Performance Analysis</p>	<p>To help students improve their skills and performance looks at what they're doing well and where they might need practice or support.</p>	<p>Highlighting areas where students are doing well and areas that need improvement through their grades, examination, assignments and activities and discuss for them to understand a specific subject..</p>	<p>Once a week or every two weeks, to ensure ongoing support and help students improve their academic grades and skills. -Every quarter to provide consistent updates on student's performance.</p>	<p>Instructors Students Parents/ Guardians</p>	<p>Show how well they're doing in different subjects. If their grades go up, it means they're improving and the learning system they are trying to implement are effective and it will also define that the students are really engaged in learning and improving.</p>
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Summary of Findings

Based on the result of information gathered, the following findings are hereby presented.

1. Demographic profile of the respondents in terms of Sex and Schools.

1.1 Sex

In a survey of 279 BSA graduates who took the LECPA, 68.80% were female and 31.20% were male. Therefore, the majority of LECPA-takers among the surveyed BSA graduates are female.

1.2 School

The survey included respondents from 7 schools in Calamba, with varying proportions from each institution: Calamba City College (18.30%), Laguna College of Business and Arts (27.60%), Lyceum of the Philippines- Laguna (7.90%), Calamba Doctors' College (11.80%), Colegio de San Juan de Letran- Calamba (16.50%), San Sebastian College- Recoletos de Canlubang (11.80%), and Saint John Colleges- Calamba (6.10%). The majority of LECPA takers surveyed were from Laguna College of Business and Arts.

2. Motivational Factors of the BSA graduates to take the Licensure Examination of Certified Public Accountant.

2.1 Academic Preparedness

It had general assessment of 3.85 and was interpreted as Fully Observed

2.2 Financial Preparedness

It had general assessment of 3.87 and was interpreted as Fully Observed

2.3 Confidence Level

It had general assessment of 3.92 and was interpreted as Fully Observed

2.4 Family and Peers Influence

It had general assessment of 3.93 and was interpreted as Fully Observed

3. Level of LECPA Performance of BSA graduates

3.1 Undergraduate General Weighted Average

It had general assessment of 3.93 and was interpreted as Fully Observed

3.2 Number of formal review(s)

It had general assessment of 3.96 and was interpreted as Fully Observed

4. Significant difference in the LECPA Performance of BSA graduates when grouped according to their demographic profile.

4.1 According to their SEX?

There was no significant difference in LECPA performance among BSA graduates based on their sex or the number of formal review(s) taken.

4.2 According to their SCHOOL?

There was no significant difference in LECPA performance among BSA graduates when grouped by the school they attended, or the number of formal review(s) taken aligned with their school.

5. The relationship between Motivational Factors and LECPA Performance among BSA graduates

There was a significant relationship between motivational factors such as academic preparedness, financial preparedness, confidence level, family and peer influence, and LECPA performance, measured by GWA and NFRT, among BSA graduates in selected schools in Calamba, Laguna.

Conclusions

In accordance with the findings of the study, the following conclusions were made.

1. That no matter what sex is and what school a taker graduated, there are still the possibility of bringing success in the LECPA significantly.
2. That those motivational factors really influence success in the profession and giving observance and privilege of these factors can really give answers on what things should be focused on to pass the LECPA.
3. That the level of LECPA performance of BSA graduates that will take the licensure exam can be measured through their GWA and number of formal review(s) taken.
4. That there was no significant difference in LECPA performance based on their demographic profile in terms of their educational background and academic records.
5. That motivational factors and LECPA performance were significantly related to each other in terms of bringing success in LECPA, building a pattern that focuses on how to pass the LECPA and uphold success in the profession.
6. That the output in developing interventions should be acknowledged with the guidance of this research and fill in the gap of this study

Recommendations

Relative to the findings and conclusions of the study, the following recommendations are hereby offered.

1. To ensure a more balanced and inclusive sample, focus on reaching out to groups that are currently underrepresented, such as males and graduates from schools like Saint John Colleges Calamba (SJC). Investigate why certain groups participate less to improve future recruitment efforts and make sure research in the Calamba area reflects a diverse range of perspectives.
2. Since the result of the study in terms of motivational factors were all fully observed, it is recommended to just continue the observance of those factors that makes the LECPA taker to be motivated in taking

- the licensure exam and to contribute success in the profession.
3. Schools and review centers can give free seminars to those BSA graduating students aspiring CPA's to be inspired and motivated in pursuing their goal and give incentives as well to those BSA graduating students who really performed well in their undergraduate curriculum.
 4. The Municipality of Calamba can give incentives to the LECPA passers and programs that will encourage BSA students to perform well and this will help the community of Calamba to contribute to the success of the profession.
 5. Every BSA graduating student must improve further all the following motivational factors in order to become fully prepared and confident in taking the licensure examination to encourage BSA graduates to take the licensure exam.
 6. BSA graduating students can get feedback from LECPA takers on how effective the proposed action plan is, so that the institution can assess if they need adjustments in the program they wanted to propose.
 7. Future researchers are encouraged to conduct follow-up studies to further verify the findings of the present study with the inclusion of other variables not included in the present study.

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