

**Online CPA Review by Select NCR Review Schools:  
An Assessment**

**Angel Kyle R. Asuncion**

**Joem T. De Castro**

**Aliyah Nasrollah B. Ismaeili**

**Mikhaela Louise B. Mariano**

**Angelika Zusane F. Mendoza**

**Ken Elexander C. Cabinian**

College of Business Administration  
University of the East, Caloocan Campus

**ABSTRACT**

The implementation of online learning modalities in educational institutions was recommended by UNESCO as a temporary remedy to the closures caused by the COVID-19 pandemic. However, after the pandemic, the world changed and realized the importance of this modality. Now online learning modalities are a norm for all institutions across the globe. This study sought to determine the effectiveness of the teaching offered by CPA study schools to help students prepare for the Licensure Examination for Certified Public Accountants (LECPA). The degree of effectiveness of the accounting assessment, as perceived by the respondents, was based on factors such as motivation to study, convenience, subject retention, confidence in answering and solving problems, and mastering the subject. The aim of this research is to determine whether there is a significant difference in the effectiveness of online learning modality as perceived by respondents among the review schools in NCR. The data were collected via an online self-administered questionnaire via Google Forms using a simple sampling method. The respondents included those who have taken and passed the License Examination for Certified Public Accountants (LECPA) and have participated in an online review modality in several review schools within NCR. The results show that the best tools to improve learning skills and prepare for the CPA test were video recording materials, assessment guides and interactive teaching techniques.

Convenience was found to be the main factor in selecting online review platforms which offer flexibility, accessibility and customized learning elements. The current results conform with previous studies that show that the benefits of online learning include increased motivation, focus, productivity, peer interaction and topic retention.

*Keywords:* Online Learning Modalities, CPA Review Schools, Licensure Examination for Certified Public Accountants (LECPA)

The COVID-19 pandemic forced a rapid transition to online learning in order to maintain the continuity of education in the field of health and safety. According to Dhawan (2020) e-learning is a flexible replacement that allows educational institutions to adapt to failures without compromising the instruction. Despite practical difficulties, online platforms became essential to education even if the shift required significant changes in educational strategies and available materials (Bao 2020).

In the Philippines, particularly in the National Capital Region (NCR), this transition resulted in both opportunities and challenges for professional licensing assessment programs, including the preparation of the Licensure Examination for Certified Public Accountants (LECPA). Online assessment programs became not only an alternative, but in many cases the only viable preparation tool during lockdowns and community quarantines. This shift introduced an important transformation in the way CPA assessors handle learning content, instructors and assessment tools.

Numerous studies have investigated the overall effectiveness of online learning, but not the targeted analysis of its impact in high-stakes, content-intensive professional assessments, such as the CPA licensure exam. This study addresses this gap by assessing the effectiveness of online CPA assessment programs in NCR, an area with a dense population of accountants and assessment centers. Understanding how these online programs perform in such a critical and competitive environment provides valuable insights for stakeholders.

Given that the CPA licensure examination requires rigorous preparation, critical thinking and control of complex accounting concepts, the effectiveness of online modalities should be evaluated not only in terms of flexibility and accessibility, but also in relation to the student's results, engagement and satisfaction. Challenges such as limited internet connectivity, lack of interaction, reduced motivation and insufficient practical material may influence the preparation of CPA studies.

The findings of this study aim to benefit CPA evaluation schools, accounting educators, curriculum developers and CPA developers by identifying strengths and areas for improving online review practices. The study hopes to contribute to improving the quality and effectiveness of the preparation of license examinations in the post-pandemic educational landscape.

### **Objectives of the Study**

This study aimed to determine the effectiveness of online CPA review modality in review schools in the National Capital Region as perceived by the reviewees preparing for the Licensure Examination for Certified Public Accountants.

#### ***Specific Objectives***

This study particularly sought to answer the following questions:

1. Which review schools did the LECPA takers enroll in?
2. How did the respondents rate the effectiveness of the following learning modalities provided by CPA review schools?
  - a. Instructors (Video Recording Materials)
  - b. Independent Learning (Review Materials / Handouts)
  - c. Synchronous Interactive Learning
3. What is the level of effectiveness of the online accountancy review learning modality as perceived by the respondents in terms of their:
  - a. Motivation to Study
  - b. Convenience
  - c. topic retention
  - d. Confidence in answering and solving problems
  - e. Mastery of the subject matter

4. Is there a significant difference in the effectiveness of online modality as perceived by the respondents among the review schools of the National Capital Region?

### **Scope and Delimitation of the Study**

The study focused on determining the effectiveness of online CPA review modality as perceived by the reviewees in preparation for the Licensure Examination for Certified Public Accountants (LECPA) of the National Capital Region. It discussed factors such as motivation to study, convenience, topic retention, confidence in answering and solving problems, and mastery of the subject.

The researchers limited the respondents to batches 2020 to 2023 who took their review in accountancy review schools within the NCR using only the online modality and have also taken the LECPA. The study was conducted for nine months starting in August 2023 and ending in May 2024.

The research used only simple random sampling due to the restrictions imposed by the pandemic. The study was limited to those who took their review in any review school within the National Capital Region.

## **REVIEW OF RELATED LITERATURE**

### **Learning Evolution and Online CPA Review Modalities**

Learning has moved from traditional classroom settings to online platforms, offering advanced educational opportunities (Smith & Johnson, 2023). This shift entailed several advantages and disadvantages, especially for CPA study schools preparing students for the Licensure Examination for Certified Public Accountants (LECPA). The COVID-19 pandemic hastened this shift, forcing different institutions (including review centers) to adopt online learning modalities rapidly.

## **Advantages of Online Review Modalities**

Valles (2023) highlights eight key benefits of online review modalities for students preparing for the Licensure Examination for Certified Public Accountants (LECPA). First, the pandemic online learning offered a lot of convenience, allowing students to participate in review sessions from their homes, saving time and transport costs. Institutions also allowed students to attend live synchronous lessons which sustained the direct interaction with instructors despite the lockdowns. Second, real-time instruction via live online sessions facilitates direct interaction between students and teachers, with personal guidance and quick feedback tailored to individual needs. Thirdly, students benefit from access to expert instructors, who offer valuable insights and mentoring. The fourth advantage is collaborative learning, where online platforms promote peer engagement through group discussions and problem-solving activities, thus improving the overall learning experience. Fifth, online modality ensures consistency and continuity by maintaining a structured evaluation process and also allow students to better store information. Moreover, access to learning material is a crucial advantage, as students can easily retrieve resources such as session recordings and presentations, allowing self-tempo review. Seventh, the online format offers a safe learning environment, reducing health risks associated with in-person classes during the pandemic. Finally, students are less distracted because they focus exclusively on the screen and instructor who becomes the center of attention of the students.

## **Online Review in the Context of Review Centers**

Online review programs have become an essential part of professional exam preparation, especially in review centers catering to accounting and other licensure exams. These programs usually use different modalities, including recorded video readings, independent learning with modules and synchronous live readings. According to Chen *et al.* (2021) online learning environments offer flexibility, allowing students to study and visit materials at their own pace, which is particularly

beneficial to complex subjects such as accounting. In addition, Sahu (2020) stressed that online evaluation programs provide access to expert instructions and different learning materials, which can increase engagement and understanding. The rapid introduction of e-learning systems during the pandemic as mentioned by Hew *et al.* (2020), stresses that these systems can be effective when well-structured and designed to support active learning.

### **Evaluation of Online Learning Effectiveness**

Mobo and Sabado (2019) assessed the effectiveness of e-learning on the AMA Olongapo Campus and found it beneficial for its flexibility and productivity although there is a need to further refine this platform. Taja-on *et al.* (2019) compared online learning with modular instruction and online methods to be more satisfactory although there are challenges with their use. Dela Rosa (2022) found online Python programming courses effective when well-designed, providing good engagement and content delivery.

### **Variables Relevant to Effectiveness**

Several studies have investigated the effectiveness of online learning methods, highlighting their impact on student motivation, convenience, retention of subjects, trust in troubleshooting and the management of the subject. Paolo (2022) discovered that online learning environments can influence student motivation and complacency, and noted that flexibility and accessibility are important benefits. Reduced social interaction and increased fear can however hinder engagement. Paolo (2022) also emphasized the role of online learning preparedness, demonstrating that access to technology, study habits and time management skills significantly influence the perception of student effectiveness in an online environment.

Sahu (2020) and Chen *et al.* (2021) showed that online learning can be as effective as traditional learning when designed with structured content and interactive engagement strategies. Cognitive theories presented by Mayer (2021) and Anderson

(1990) suggest that multimedia learning and repeated exposure to materials can result in better retention and control of the subject. Moreover, Bandura (1997) and Zimmerman (2000) claimed that self-reliance plays a crucial role in learning results, giving students confidence in their problem-solving skills allowing them to perform better in an online learning environment. These studies jointly highlight the interrelationship between different factors in determining the overall effectiveness of online learning, in particular in professional assessment courses such as accounting.

### **Motivation**

Motivation is a crucial teacher because it affects students' perseverance and involvement in academic assignments. Deci and Ryan (1985) argue that although extrinsic stimulus, such as prizes or tests can strengthen academic focus, intrinsic motivation for deeper learning can lead to better results because online learning environments need more self-regulation. Lim and Kim (2020) discovered that self-determined motivation was a substantial predictor of student academic performance especially during the pandemic when learning was self-paced.

### **Convenience**

Convenience has been cited as one of the biggest benefits of online learning. According to Bao (2020), online learning eliminates obstacles like travel and set class times by enabling students to access content at their own pace and convenience. During the epidemic, this flexibility was especially important since students needed flexible ways to complete their education without endangering their health and safety.

### **Topic Retention**

For academic achievement, the capacity to remember and retain information is essential. According to studies, when properly structured, online learning helps students retain information through interactive resources, tests, and repeated exposure to ideas (Mayer, 2021). Dhawan (2020) highlighted how multimedia materials, such digital handouts and video lectures, might improve students' retention of material by accommodating a variety of learning preferences.

## **Confidence in Answering and Solving Problems**

Students' academic success is greatly influenced by their level of confidence, especially when it comes to tests and problem-solving assignments. According to Bandura's (1986) theory of self-efficacy, pupils who have confidence in their capacity to resolve issues are more inclined to face obstacles head-on. Online learning systems supported dynamic conversations and peer collaboration during the epidemic, which increased students' confidence in using newly taught concepts (Chen *et al.*, 2021).

## **Mastery of the Subject Matter**

The result of successfully comprehending and using knowledge is mastery. Bloom's taxonomy (1956) emphasizes that mastery is not only acquiring knowledge but also having the capacity to evaluate, synthesize, and analyze data. In this sense, the online approach has worked well since it incorporates a variety of tools, including practice exams, simulations, and feedback systems, which help students better understand and apply concepts (Hrastinski, 2019). These tools were important in making sure the students could meaningfully engage with the materials, during the pandemic.

## **International Perspectives**

Globally, online platforms have transformed CPA exam preparation by offering flexible study options. Gupta (2023) distinguishes between independent and collaborative learning methods in online CPA review schools. Welker (2023) praises the flexibility of online learning but underscores the need for effective study strategies, including structured study plans and utilization of practice materials.

Foreign studies also reflect mixed experiences with online learning. Dickins (2021) found problem-solving practice crucial for CPA exam success, while Fawaz, Nakhil & Itani (2021) noted Lebanese students' struggles with technical and isolation issues. Alduwaila and Alcántara (2020) stress that insufficient preparation is an important problem, while Tang *et al.* (2020) and Hew *et al.* (2020) found combined online and flipped classroom models effective in improving engagement and performance.

## **Relevance to the Study**

The shift towards online learning has changed educational access, especially for CPA license preparation. This modality provides ease and flexibility, crucial to balancing studies with other responsibilities. However, students face challenges such as stress and technological problems. Effective handling mechanisms, study habits and instructor support are essential to maximize the benefits of online learning. This review underlines the importance of continuous improvements in the online review modalities to improve the effectiveness and satisfaction of CPA exam takers.

## **Theoretical Framework**

Dron and Anderson (2022) emphasized the adaptability and robustness of the model in addressing the challenges of modern online learning environments. They stressed its ability to integrate new digital tools and educational paradigms, making it particularly effective during the COVID-19 pandemic when distance learning increased worldwide. They used the framework of Online Learning Theory, developed by Terry Anderson in 2011. Anderson's theory gives a comprehensive approach to the implementation of distance learning, focusing on four key perspectives: learning-educated, community-educated, assessment-educated and knowledge-educated. This study examines the effectiveness of LECPA online reviews through this theory.

The perspective learned by the students emphasizes the understanding of the prior knowledge of the students and addressing any misconceptions they might have. There are teachers who use assessment tools and instruction methods to measure and further develop the existing knowledge of students. On the other hand, the assessment-based approach gives priority to evaluating the performance of both students and teachers. The aim is to encourage learners to assess their own understanding and to build up feedback mechanisms between learners and instructors. An important challenge of online learning environments is maintaining student interest and motivation and ensuring the quality of assessments. Anderson's theory underlines the importance of these perspectives in creating effective distance learning programs (Dron and Anderson 2022).

**Figure 1**

*The Model of E-Learning by Terry Anderson*

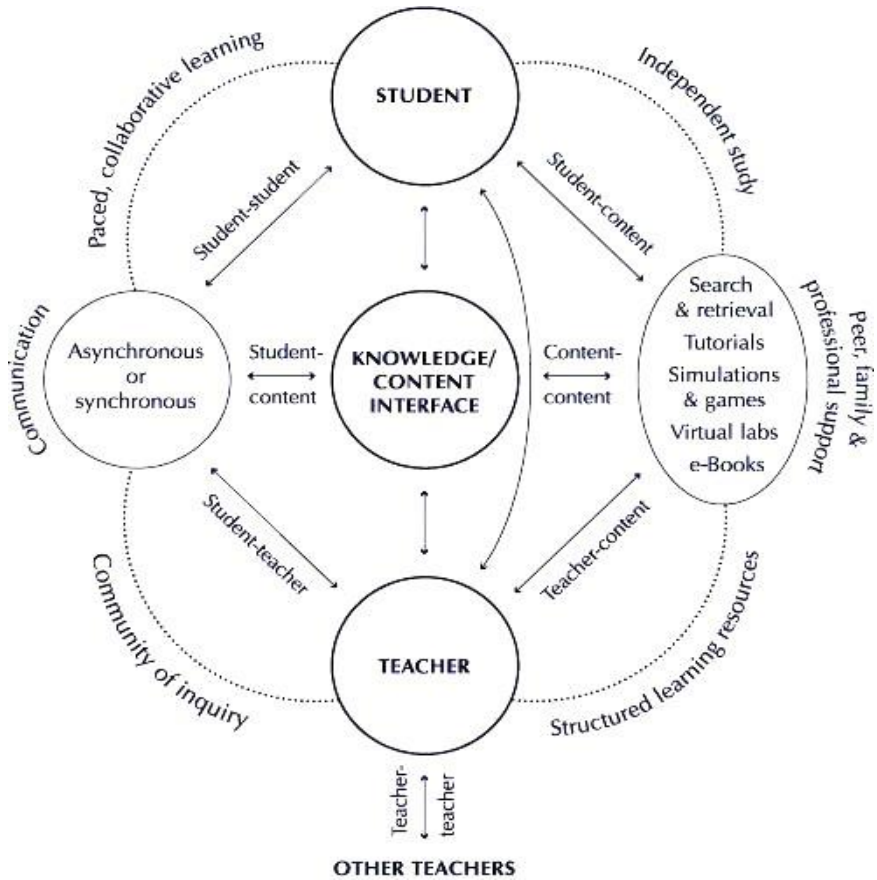
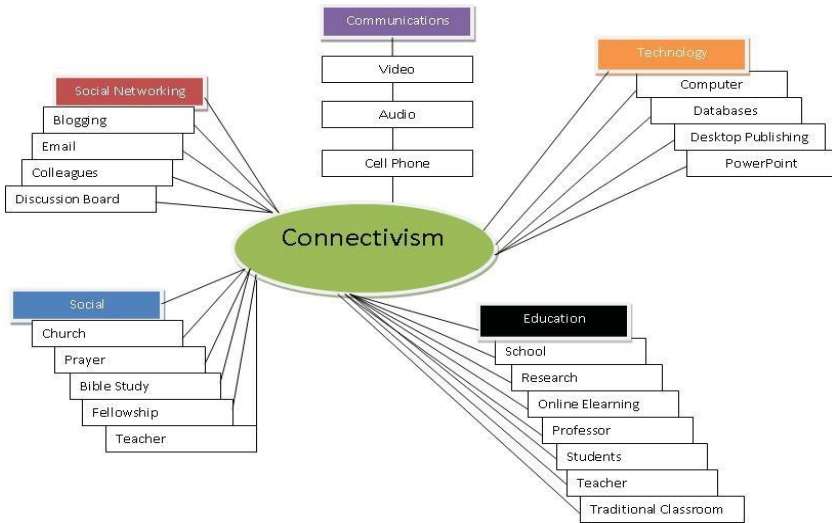


Figure 1 illustrates the theoretical framework of the study, based on Terry Anderson (Dron and Anderson 2022). Anderson's model integrates Internet resources and interaction through four important learning lenses: community, knowledge, pupil and assessment school. It shows how students deal directly with content, especially online, while some prefer structured, instructor-led education. This interaction often takes place within a community of research, using both synchronous and asynchronous online activities, which promotes social skills, collaborative learning and personal connections between participants.

**Figure 2**

*Connectivism Theory by George Siemens*



In addition, Mpungose and Khoza (2022) investigated the use of online platforms such as Moodle and Canvas for postgraduate students. Their study was grounded in Connectivism Learning Theory by George Siemens (2004) as it recognizes that technology is a big part of learning and that, for the most part, being connected enables us to make decisions regarding how we learn. This theory advanced the thought that effective learning can happen through digital channels such as social media, forums, video recordings, and blogs. Connectivism transfers the burden of learning from the instructor to the student. The student is responsible for forming their educational journey, creating learning ecologies, shaping communities, and releasing learners into the environment. Thus, the student approximates the job of the instructor.

## METHODOLOGY

The researchers used a descriptive approach to assess the effectiveness of the online CPA review for Licensure Examination for Certified Public Accountant (LECPA) takers in the National Capital Region. Data was collected via an online survey using a structured questionnaire. The study employed a descriptive method using quantifiable data collected by surveys and polls to analyze patterns, connections, and trends. Simple random sampling was used to select NCR participants who had undertaken an online review. Ethical requirements were followed by obtaining informed consent from participants and ensuring their anonymity and confidentiality. Participants were informed of their right to withdraw from the study at any time without consequences.

### Statistical Treatment of Data

The frequency and distribution formula was used to present the distribution of the answers provided for each survey item. The weighted average formula was used to analyze the responses.

The questionnaire consisted of four parts with the fourth part using the Likert scale. The means of all these questions were calculated during the data analysis process. The Likert scale option that received the highest average value for a given question was identified as the predominant response for that question. After the calculation of the average, these calculated average values were then interpreted by converting them into verbal interpretations according to Alice & Roomba (2015) for the four-point scale, and Modern *et al.* (2022) for the five-point scale.

1. The third section of the online survey questionnaire utilized the four-point Likert Scale to assess the effectiveness of the following variables regarding the online review modalities: Instructors (Video Recording Materials),
2. Independent Learning (Review Materials/ Handouts), and
3. Synchronous Interactive Learning.

**Table 1***Interpretation of Weights and their Limits on a 4-point Likert Scale*

RATINGS	MEAN RANGE	VERBAL INTERPRETATION
4	3.25 – 4.00	Highly Effective
3	2.50 – 3.24	Effective
2	1.75 – 2.49	Slightly Effective
1	1.00 – 1.74	Not Effective

Table 1 shows how the Likert scale was used. No neutral midpoint was used. The Likert scale was used to evaluate the effectiveness of the following variables:

- a. Motivation to study
- b. Convenience
- c. Topic retention
- d. Confidence in answering and solving problems
- e. Mastery of the subject matter

**Table 2***Interpretation of Weights and their Limits on a 5-point Likert Scale*

WEIGHT	MEAN RANGE	VERBAL INTERPRETATION
5	4.21 - 5.00	Strongly Agree
4	3.41 - 4.20	Agree
3	2.61 - 3.40	Neutral
2	1.81 - 2.60	Disagree
1	1.00 -1.80	Strongly Disagree

The research incorporated both 4-point and 5-point Likert scales, as the survey questionnaires were adapted from existing instruments. Specifically, the third section of the survey employed a 4-point Likert scale, while the fourth section utilized a 5-point Likert scale.

Although the study employed both 4-point and 5-point Likert scales in separate sections of the questionnaire, the data from these sections were analyzed independently. Responses were collected from individual LECPA takers independently and without influence, ensuring that the assumption of independent observations was upheld. This approach aligns with previous research (Boone & Boone, 2012; Harpe, 2015), which supports the application of Analysis of Variance (ANOVA) to Likert scale data, provided that comparisons or analyses are not performed across sections employing different Likert response formats (i.e., combining data from 4-point and 5-point scales in a single ANOVA). The assumptions of ANOVA were considered and efforts were made to ensure their reasonable satisfaction.

One-way ANOVA was used to assess the effectiveness of the online evaluation modality offered by different review schools and to determine whether there are statistically significant differences in the responses based on a single independent variable. Specifically, the responses of LECPA takers were analyzed according to one factor: the effectiveness of online review school they attended, comprising five variables namely motivation to study; convenience; topic retention; confidence in answering and solving problems; and mastery of the subject matter.

The decision to accept or reject the null hypothesis that there is no significant difference in the effectiveness of online review modality as perceived by the respondents among the review schools of the National Capital Region was based on the comparison of the "p-value" obtained from the one-way ANOVA with the 5% significance level used in the analysis. The interpretation of this equation is as follows:

**Table 3**  
*Interpretation of P-Values*

“P-Value”	>	5% Significance Level	“Accept” Null Hypothesis
	≤		“Reject” Null Hypothesis

## RESULTS AND DISCUSSION

### Profile of the Respondents

The survey was conducted online using a simple random sampling method to select the respondents. The first and third questions in the second question section of the questionnaire were included to ensure that the respondents met the criterion of being LECPA takers in the National Capital Region. All respondents therefore have attended review classes within the National Capital Region, have taken the LECPA and have passed the said examination.

Review School of the Respondents

**Table 4**  
*Percentage Distribution of NCR Accountancy Review Schools*

Review Schools	# of respondents	Percentage
Real Excellence Online (REO)	32	33.33%
Review School of Accountancy (ReSA)	25	26.04%
Pinnacle CPA Review School	20	20.83%
CPA Review School of the Philippines (CPAR)	19	19.79%
<b>Total</b>	<b>96</b>	<b>100%</b>

Table 4 shows the review schools in NCR that offered online review and the proportion of respondents that enrolled in them. Several CPA review schools in NCR adapted to the pandemic by

shifting to online review modalities. While an exhaustive list of all review centers and their specific offerings is difficult to confirm, some prominent review schools known to have offered online programs include Real Excellence Online (REO), the Review School of Accountancy (RESA), Pinnacle, and the CPA Review School of the Philippines (CPAR).

Majority of the LECPA takers (33.33%) that we have handed out took their review at the Real Excellence Online (REO). The Review School of Accountancy (RESA) came in second with 25 reviewees, accounting for 26.04%. Pinnacle came third having a total of 20 reviewees or 20.83%, and lastly the CPA Review School of the Philippines (CPAR) had 19 reviewees. It was learned that these review schools in the National Capital Region offer an online review with different teaching styles or learning tools when conducting their online review.

#### **A. Online Review Modality Provided by CPA Review Schools**

**Table 5**

*Weighted Mean of the Perceived Effectiveness of Instructors in the Video Recording Materials*

<b>WEIGHT</b>	<b>RESPONSE</b>	<b>WEIGHT * RESPONSE</b>
4	65	260
3	25	75
2	6	12
1	0	0
<b>NUMBER OF RESPONDENTS</b>		96
<b>WEIGHTED MEAN</b>		<b>3.61</b>
<b>VERBAL INTERPRETATION</b>		<b>Highly Effective</b>
<i>4 - Highly Effective, 3 - Effective, 2 - Slightly Effective, 1 - Not Effective</i>		

Table 5 shows the perceived effectiveness of instructors in the video recording materials. The weighted mean of the responses which is 3.61 is interpreted as “Highly Effective” meaning the LECPA takers consider that the use of video recording materials by the review schools was highly effective.

It is possible that the video recording materials were perceived by respondents as a high-quality learning tool because they were likely well-prepared and structured to effectively substitute for onsite lecture sessions. These materials often mirrored the flow and content of traditional face-to-face classes, allowing reviewees to grasp complex topics in a clear and organized manner. Furthermore, the ability to rewatch the videos multiple times at their own pace gave students the flexibility to revisit challenging concepts, reinforce their understanding, and learn according to their individual schedules. This self-paced review approach may have contributed significantly to a deeper and more comprehensive grasp of the subject matter.

**Table 6**  
*Weighted Mean of Perceived Effectiveness of Independent Learning Materials (Review Materials / Handouts)*

<b>WEIGHT</b>	<b>RESPONSE</b>	<b>WEIGHT * RESPONSE</b>
4	58	232
3	32	96
2	6	12
1	0	0
<b>NUMBER OF RESPONDENTS</b>		96
<b>WEIGHTED MEAN</b>		<b>3.54</b>
<b>VERBAL INTERPRETATION</b>		<b>Highly Effective</b>
<i>4 - Highly Effective, 3 - Effective, 2 - Slightly Effective, 1 - Not Effective</i>		

Table 6 shows that the weighted average of the responses of all the CPAs in this study is 3.54, indicating that the learning habits and preferences of the respondents from different review schools lean more on independent learning. This suggests that respondents dedicated more amount of time or effort dedicated to self-study using review materials and handouts provided by review centers. Independent learning materials appear to be effective because they allow learners to study at their own pace, revisit topics as needed, and focus on areas they find most challenging. These materials also give students the flexibility to manage their time, which is especially beneficial for those balancing review sessions with other responsibilities. Furthermore, handouts and problem sets provide more opportunities for reviewees to practice solving problems independently, apply concepts on their own, and develop deeper understanding through repeated exposure and active engagement. The structured nature of these materials may also help in organizing their study schedule, promoting consistency and discipline in preparation for the board exams.

**Table 7**  
*Weighted Mean of Perceived Effectiveness of Synchronous Learning Interaction*

<b>WEIGHT</b>	<b>RESPONSE</b>	<b>WEIGHT * RESPONSE</b>
4	52	208
3	27	81
2	17	34
1	0	0
<b>NUMBER OF RESPONDENTS</b>		96
<b>WEIGHTED MEAN</b>		<b>3.36</b>
<b>VERBAL INTERPRETATION</b>		<b>Highly Effective</b>
<i>4 - Highly Effective, 3 - Effective, 2 - Slightly Effective, 1 - Not Effective</i>		

Based on the table above, it could be observed that the weighted average of the responses of all the CPAs in this study is 3.36, which is “Highly Effective” to the LECPA takers of the National Capital Region.

This highlights that Synchronous Interactive Learning is a convenient way of learning, that is why it is being utilized by many reviewees. Synchronous Interactive Learning is perceived by the respondents to further enable them to have meaningful interaction and cooperative learning between learners and their instructors. Such opportunity for interaction can be valuable for the respondents especially in clarifying concepts and possibly explaining correct solutions to problems.

### **B. Factors Evaluating the Effectiveness of Online Review Learning Modality**

To enable the researchers to assess the effectiveness of the online modality, the factors evaluating the effectiveness of the online modality were measured.

**Table 8**

*Weighted Mean on Evaluating the Effectiveness of Online Review Learning Modality Based on Motivation to Study*

<b>Motivation to Study</b>			
<b>No</b>	<b>Statements</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1	I am able to maintain my motivation by attending my review lessons in an online environment.	4.43	STRONGLY AGREE
2	When engaging in my online review courses, I am able to maintain concentration throughout the entirety of the sessions.	4.26	STRONGLY AGREE
3	Engaging in academic tasks and conducting reviews through online platforms has significantly enhanced	4.39	STRONGLY AGREE

	my productivity.		
4	I consistently read, make notes, and follow an online review schedule for studying.	4.43	STRONGLY AGREE
5	I am always prepared and on time for my online review classes.	4.22	STRONGLY AGREE
TOTAL		<b>4.34</b>	<b>HIGHLY EFFECTIVE</b>

Table 8 shows that in terms of perception towards Motivation to Study, the result of 4.34 interpreted as *highly effective* shows that reviewees were punctual in attendance, remained focused during review, productive and prepared in their online review, despite the challenges in reviewing such as various changes and distractions. There is always a high premium on motivation to study since this is a powerful driver that could contribute to the success of the respondents. Motivation would allow them to be able to cope with the challenges encountered in this new modality.

**Table 9**

*Weighted Mean on Evaluating the Effectiveness of Online Review Learning Modality Based on Convenience*

<b>Convenience</b>			
No	Statements	Weighted Mean	Interpretation
1	Studying in an online review environment is more comfortable for me.	4.70	STRONGLY AGREE
2	I have additional time to prepare and learn during an online review.	4.72	STRONGLY AGREE
3	It is easier for me to have	4.39	STRONGLY AGREE

	engagements with my teachers throughout the online review.		
4	It is easier for me to have engagements with my peers throughout the online review.	4.39	STRONGLY AGREE
5	In an online setup, I am able to manage my time and academic responsibilities more effectively.	4.68	STRONGLY AGREE
TOTAL		<b>4.57</b>	<b>HIGHLY EFFECTIVE</b>

Table 9 shows that in terms of perception towards Convenience, the result of 4.57 interpreted as *highly effective*, shows that reviewees in an online review were more comfortable, at ease in communication and duties, and had ample time for preparation. Convenience is a significant advantage offered by the online learning modality. Learning from the comforts of one's home, being able to interact with peers and instructors despite the distance, and maintaining easy access may have contributed to increased motivation and focus among the respondents. These factors likely enhanced their overall learning experience and contributed to more positive outcomes in their review journey. However, there are some areas such as discipline and management that need to be worked out in using the said learning modality. The flexibility of online learning, while beneficial, also demands a higher level of self-regulation and commitment from students to maintain consistency and productivity. Addressing these aspects can further maximize the benefits of the online review modality.

**Table 10**

*Weighted Mean on Evaluating the Effectiveness of Online Review Learning Modality Based on Topic Retention*

<b>Topic Retention</b>			
<b>No</b>	<b>Statements</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1	I can recall the lectures quickly after discussions in an online review setting.	4.34	STRONGLY AGREE
2	I thoroughly understand the topics addressed during the online review.	4.45	STRONGLY AGREE
3	I am able to respond promptly to questions regarding the lessons during the online review setting.	4.35	STRONGLY AGREE
4	During an online review setting, I have no issue understanding what is being discussed.	4.33	STRONGLY AGREE
5	I do not believe it is necessary for me to go over my lectures again in order to gain a better understanding of the topics that are covered in the online review setup.	3.98	AGREE
<b>TOTAL</b>		<b>4.29</b>	<b>HIGHLY EFFECTIVE</b>

Table 10 shows that in terms of perception towards Topic Retention, the result of 4.29 interpreted as *highly effective* indicates that reviewees could still recall and understand the lessons well, remained active and participative in an online review by continuous and repeated process of learning, which is certainly necessary in the online learning review. Higher topic retention could be attributed to the fact that respondent were more actively involved in discussions and interactions with their lecturers. The opportunity for real-time interaction with instructors likely helped clarify difficult concepts, reinforced understanding, and allowed for immediate feedback. Additionally, engaging with peers in discussions and group activities further solidified their comprehension and ability to apply what they had learned. The confidence that came with easy access to learning materials, which could be revisited at any time, also played a significant role. The availability of these materials, such as video lectures and study handouts, gave students the flexibility to review content multiple times, strengthening their memory and improving retention. The combination of active participation, peer collaboration, and the availability of reference materials all likely contributed to the higher retention rates observed among the respondents.

**Table 11**

*Weighted Mean on Evaluating the Effectiveness of Online Review Learning Modality Based on Confidence in Answering and Solving Problems*

<b>Confidence in Answering and Solving Problems</b>			
<b>No</b>	<b>Statements</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1	In online review setups, I perform well on assessment quizzes and mock board exams covering the material we have discussed.	4.28	STRONGLY AGREE
2	I am able to complete complex problems in the allotted time during an online review.	4.22	STRONGLY AGREE

3	I am confident in the knowledge I gained via an online review setting.	4.41	STRONGLY AGREE
4	I am positive that I will pass the LECPA using the online review learning modality.	4.41	STRONGLY AGREE
5	When reviewing in an online environment, I am not frightened to take various types of tests, examinations, and evaluations related to my career.	4.35	STRONGLY AGREE
TOTAL		<b>4.33</b>	<b>HIGHLY EFFECTIVE</b>

Table 11 shows that in terms of perception towards Confidence in Answering and Solving Problems, the result of 4.33 interpreted as *highly effective* indicates that reviewees were optimistic and shows great performance in taking various assessments resulting in a perception of passing the Licensure Examination for Certified Public Accountants that helps the reviewees solve complex problems at their own phase and strategy. This feeling that can be traced back to the quality of learning they received during the online review. The learning materials provided by the review schools, combined with the interactions with instructors and peers, may have contributed significantly to this sense of preparedness. Engaging with experts in the field through online platforms allowed for clarification of complex topics, while peer interactions helped to deepen their understanding of the material. Together, these factors likely gave the respondents a strong sense of mastery over the subjects, boosting their confidence and ability to tackle difficult problems using their own pace and strategies.

**Table 12**

*Weighted Mean on Evaluating the Effectiveness of Online Review Learning Modality Based on Mastery of the Subject Matter*

<b>Mastery of the Subject Matter</b>			
<b>No</b>	<b>Statements</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1	I have studied and learned the material throughout the online review setup, so I don't need to go back to the fundamental lectures.	4.25	STRONGLY AGREE
2	When I complete my review material online, it helps me remember what I've already studied.	4.42	STRONGLY AGREE
3	The discussions that take place during	4.43	STRONGLY
	the online review process are extensive and detailed, yet they are presented in a style that I can understand.		AGREE
4	I gained expertise and a deeper understanding of LECPA subjects through online review.	4.48	STRONGLY AGREE
5	I can quickly assess and ascertain what is being asked in a question when reviewing in an online setup.	4.33	STRONGLY AGREE
<b>TOTAL</b>		<b>4.38</b>	<b>HIGHLY EFFECTIVE</b>

Table 12 shows that in terms of perception towards Mastery of the Subject Matter, the result of 4.38 interpreted as *highly effective* shows that reviewees in online review were more confident, capable, ready and proficient in taking the board exam as the review materials were enough, substantial, and complete. The materials likely ensured that key concepts were thoroughly covered and easily accessible to the reviewees, giving them a sense of preparedness. Additionally, interaction with expert instructors during the online review sessions allowed students to clarify doubts, delve deeper into complex topics, and gain insights into real-world applications of the subject matter. Peer discussions also played a crucial role by offering diverse perspectives and promoting collaborative learning, which further helped in the absorption and assimilation of key concepts. The combination of comprehensive learning materials, expert guidance, and peer interaction created a holistic learning experience that contributed to the respondents' strong sense of mastery, boosting their confidence in their ability to succeed in the Licensure Examination for Certified Public Accountants.

### **Test of Hypothesis**

#### ***Analysis of Variance***

The researchers used an Analysis of variance (ANOVA) for the overall status of the effectiveness of online CPA review modality via data analysis in Microsoft Excel to test the significant difference within the group of variables.

**Table 13**

*Test of Hypothesis*

<b>ANOVA</b>						
<i>Source of Variation</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups	0.006653	2	0.003327	0.932275	0.432565	4.45897

The significance level of the study is 0.05, indicating that there is a 5% chance of determining that there is a significant difference in the effectiveness of the online CPA review modality as perceived by the respondents between online review schools when grouped according to different factors, when there is no actual difference.

The ANOVA table shows a p-value greater than 0.05 and therefore it can be concluded that the respondents do not perceive a significant difference in the effectiveness of online review conducted by the different online review schools included in this study.

It is noteworthy that the respondents perceived no significant difference in the effectiveness of the online review among the different review schools where they enrolled in. The review schools must have exerted considerable efforts in ensuring that they deliver the appropriate and necessary learning materials that the respondents need in preparing for their licensure examination. Preparation for the LECPA has always been challenging and tedious even under normal circumstance what more during the COVID-19 pandemic. The results of the study should be used as basis for further understanding the needs of LECPA exam takers and responding to them in order to increase the passing rates in the LECPA in the future.

## **CONCLUSION**

The study aimed to determine the effectiveness of the Online CPA Review Modality for LECPA takers in the National Capital Region, a significant challenge given the consistently low national passing rate and the shift to online platforms due to the COVID-19 pandemic.

Key findings indicate that online review modalities are effective in preparing individuals for the LECPA, regardless of the specific review school. LECPA takers in the NCR primarily chose Real Excellence Online (REO) for its reputation and comprehensive curriculum, followed by CPA Review School of the Philippines (CPAR) due to its robust support system.

The research revealed that Instructors (Video Recording Materials) were consider the most highly effective component in aiding study and exam preparation. This aligns with finding by Wong (2020), suggesting that video recording, supported by review materials and teaching methods, enhance student engagement and learning.

Furthermore, convenience emerged as the primary factor influencing LECPA takers' decision to review online. This flexibility allows students to study at their own pace without compromising their education.

Overall, respondents found the online modality effective because it enhanced motivation, focus, productivity, peer and professor engagement, topic retention, subject mastery, and confidence in problem-solving for the licensure examination.

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