

**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)