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Demographic Variables and Confidence Level of Accountancy Students to Licensure Examination: Basis for Intensive Accounting Review Program

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ABSTRACT

Understanding the factors that influence student confidence in licensure examinations is essential for academic success, prompting this study to examine the relationship between the demographic profile of Bachelor of Science in Accountancy (BSA) students at Laguna University and their confidence levels in preparing for the Licensure Examination for Certified Public Accountants (LECPA).

Using a correlational quantitative approach, survey data were collected from 86 fourth-year BSA students, analyzing demographic factors such as gender, average monthly household income, and general weighted average (GWA), alongside confidence levels across three areas: knowledge of accounting theories, proficiency in accounting problems, and test-taking skills.

The findings reveal that most respondents were female (88.37%), from households with a monthly income of ₱10,957–₱21,914, and had a GWA of 1.75–2.00, indicating "Good" academic performance. Students reported being "Fairly Confident" overall, with higher confidence in simpler accounting tasks (e.g., taxation problems) and test-taking strategies (e.g., reading instructions). However, lower confidence was observed in more complex areas like financial ratio analysis and audit problems.

Statistical analysis demonstrated significant relationships between demographic variables and confidence levels, with gender and household income moderately correlated with knowledge of accounting theories, and GWA showing low correlation with proficiency and test-taking skills.

The study concludes that while students possess a solid foundation and moderate confidence in taking the LECPA, targeted interventions, such as enhanced review programs, peer mentoring, and collaborations with external organizations, are recommended to improve proficiency in complex topics and boost overall confidence levels. These findings provide actionable insights for school administrators and the accountancy department to refine policies and teaching methods, ultimately enhancing student success in the licensure examination and future careers.

Keywords: Demographic variables, confidence level, accountancy students, LECPA, intensive review program, Laguna University

I. INTRODUCTION

This chapter presents the overview of the study, Background of the Study, Significance of the Study, Statement of the Problem, Scope and Limitation and Definition of terms.

Background of the Study

The Licensure Examination for Certified Public Accountants (LECPA) is one of the most challenging exams in the Philippines, administered by the Professional Regulation Commission (PRC). With its high standards, the LECPA underscores the importance of the accounting profession in promoting financial transparency, accountability, and integrity. Successfully passing the exam demonstrates a candidate's mastery of accounting principles, ethical standards, and professional practices, all of which are essential for serving the public as a Certified Public Accountant (CPA).

However, the records from Laguna University reveal a concerning trend regarding the success of their accountancy students in this high-stakes examination. In 2022, only 13 students took the LECPA, with a passing rate of just 15.38%. The situation worsened in 2023, with 12 students taking the exam and a 0.00% passing rate, considering only first-time takers. These low passing rates and small number of takers highlight a critical need for targeted interventions to better prepare and encourage students to take licensure exam and increase their chances of success.

Research by Carator et al. (2024) shows that some accountancy student are highly motivated and committed to their studies, while others hesitate due to worries about the exam's difficulty and the fear of failure. The study highlights various factors influencing students' decisions to take the licensure exam, with a particular focus on students' confidence levels.

In line with the study, demographic variables such as gender, socio-economic status, and academic background play a significant role in shaping students' confidence and preparedness. According to Barber, M. B. (2022), students from lower-income families tend to have lower self-efficacy, which can negatively affect their success. Socio-economic status, for example, often determines access to critical resources like review materials, coaching programs, and other support systems, further influencing students' preparation. Academic background also plays a role in shaping students' foundational knowledge, which can either boost or hinder their readiness for the LECPA.

The significance of this study lies in its focus on understanding how demographic variables influence the confidence levels of accountancy students at Laguna University. By examining these relationships, the study aims to uncover the underlying factors that may either hinder or enhance students' preparedness for the LECPA. Identifying these factors is essential for developing a targeted action plan that could strengthen the university's accounting review program. By tailoring the program to address specific gaps in confidence and academic readiness, such an enhancement could provide much-needed support to students, helping them overcome challenges and perform better in high-stakes examinations.

Statement of the Problems

The study aimed to determine the demographic variables and confidence level of accountancy students in taking the LECPA.

Specifically, this study seeks to answer the following questions:

1. What is the demographic profile of the respondents in terms of: 1.1. gender
1.2. average monthly household income 1.3. GWA?
2. What is the confidence level of the respondents in taking the LECPA in terms of; 2.1. knowledge on accounting theories
2.2. proficiency in solving accounting problems 2.3. test-taking skills?
3. Is there a significant relationship between the demographic profile of the respondents and their confidence level in taking the LECPA?
4. Based on the findings of the research, what action plan can be proposed to improve the LECPA performance?

Hypothesis of the Study

Ho: There is no significant relationship between the demographic profile of the respondents and their confidence level in taking the LECPA.

Significance of the Study

The significant point of this study is to measure the confidence level of Accountancy Students at Laguna University. The study will be used as a basis for intensive accounting review program.

The result of this study will be valuable to the following beneficiaries:

Policy

The finding of the study will help the school administrators in implementing targeted measures to strengthen students' academic confidence, ultimately enhancing the effectiveness of the Bachelor of Science in Accountancy (BSA) program in preparing students for the licensure examination and their future careers in accountancy.

Practice

Research output is deemed beneficial to BS Accountancy students, because they will be able to identify the strengths and weaknesses by the program, hence it will be a lot easier for them to adjust. Should an intervention program be implemented, students will have the opportunity to improve their LECPA performance. Furthermore, the study raises awareness among students and society about the importance of self-assurance in pursuing academic studies and professional careers in accountancy. It also provides students with opportunities to enhance their confidence in accounting concepts and skills, thereby positioning themselves more competitively in the industry.

Social Action

Findings of the study can provide insights to the stakeholders, what they need to do in order to adjust easily to the academic world of accountancy.

Scope and Limitations

The research assessed the confidence level of 4th-year BSA students of Laguna University in taking the Licensure Examination for Certified Public Accountants (LECPA). The purpose of the research was to serve as a basis for an action plan to intensify accounting review program by providing information about the respondents' demographic profiles and confidence levels.

The demographic profile of the respondents will only include gender, average monthly household income and General Weighted Average (GWA). The GWA used in the study referred to the respondents' academic performance during the second semester of the 2023–2024, which included the accounting review subject.

The study focused solely on the respondents' confidence in taking the licensure examination, specifically examining three aspects: knowledge of accounting theories, proficiency in solving accounting problems, and test-taking skills.

Additionally, the research aimed to explore the relationship between the students' demographic profile and their confidence in taking the LECPA. However, it exclusively measured confidence levels and did not address the respondents' willingness to take the licensure examination.

Respondents of the study were limited to 4th-year BSA students (graduated batch 2023-2024) of Laguna University. Therefore, the results were highly specific and could not be generalized to all graduates or incoming BSA students of Laguna University.

Definition of terms

The following terms are defined operationally.

Accounting Review Program. A comprehensive course or series of sessions designed for 4th-year BSA students to review and consolidate their understanding of key accounting principles, standards, and practices.

Average Monthly Household Income. One of the demographic variables of the study. It is referred to as the respondents' total amount of income earned by all members of a household, whether they are related or not.

Confidence Level. Is the dependent variable of the research. It refers to a student's belief or assurance in their understanding of a subject or their ability to perform well in an exam or task. It is used to describe how competent and also the level of preparedness of 4th year students in taking LECPA.

Demographic Profile. Refers to a comprehensive description of a population group based on various characteristics that includes, gender, average monthly household income and GWA which is used in this study to determine the confidence level of students in taking the LECPA.

General Weighted Average or GWA. The GWA in the study refers to the academic performance of BSA students during the second semester of 2023-2024.

Knowledge on accounting theories. It can be conceptualized as a sub-variable under the broader construct of the level of confidence of BSA students in taking the LECPA. In this context, it refers to the students' understanding and mastery of the theoretical principles and concepts within the field of accounting.

Proficiency in solving accounting problems. Solving accounting problems can be understood as a sub-variable representing the proficiency of BSA students in effectively addressing and resolving complex accounting issues and scenarios.

Test-taking skills. One of the sub variables of the study under confidence level in taking the LECPA. It includes strategies, techniques, and habits that enable individuals to perform effectively before and during examinations. These skills include time management, critical thinking, understanding test formats, managing stress, recalling information efficiently, and utilizing effective study materials.

II. REVIEW OF LITERATURE

This chapter discusses the relevant literature and studies that the researchers considered in assessing the significance of the current research. It also includes a synthesis of the art to properly comprehend the research and gain a better understanding of the topic.

Accountancy Students and the Licensure Examination for Certified Public Accountants (LECPA)

The study of Carator et al. (2024) entitled the "The Perceptions of Accountancy

Students on the Passing Rate of the Licensure Examination for Certified Public Accountants" study aims to investigate the perceptions of 3rd-year accountancy students concerning the passing rates of the LECPA. The result shows that some participants exhibited strong determination fueled by personal commitment, while others expressed hesitancy due to concerns about exam difficulty and the risk of failure. These insights emphasize the importance of robust support systems for aspiring Certified Public Accountants.

For a current study on confidence levels, Carator et al.'s findings underscore that confidence among accountancy students may fluctuate based on individual motivation and perceived challenges in the examination process. Students with a strong sense of commitment may exhibit higher confidence, driven by their dedication and readiness to overcome obstacles. In contrast, students concerned with the exam's rigor may experience lower confidence, potentially impacting their preparedness and performance. Additionally, Carator et al.'s emphasis on support systems suggests that bolstering confidence among accountancy students could be achieved through mentorship, academic resources, and mental health support. By addressing both the motivational and apprehensive factors revealed in the study, educators and institutions can foster a supportive environment to enhance students' confidence and success rates on the CPA licensure exam.

Notable information can be found in the study of Sayson et al. (2024) about "Tracer Study of Bachelor of Science in Accountancy Graduates". Although the research primarily aims to trace the employability of the graduates, it also shows the percentage of participants who have completed a Bachelor of

Science in Accountancy program at the selected institution who choose to take the Licensure Examination for Certified Public Accountants. The tracer study in question spans 5 years and aims to track and analyze various variables over this period. The graduates will pertain to the academic years from 2018 to 2022. The result shows that out of 152 respondent's only 20 individuals or 12.5 % of the total respondents answered "Licensure Examination for Certified Public Accountants" given that respondents can select multiple answers from the set of options.

The findings from Sayson et al.'s (2024) tracer study offer a critical perspective on the significance of researching the confidence levels of accountancy students, especially concerning their decisions to pursue the CPA licensure examination. Despite tracing employability trends among graduates, Sayson et al. reveal that only 12.5% of respondents chose to take the CPA exam, suggesting a relatively low level of engagement with certification despite completing the required academic program. This low percentage could reflect various factors, including potential hesitancy or low confidence among graduates about passing the CPA exam. Research into confidence levels is therefore essential, as it may help clarify why some graduates opt out of the licensure process despite having relevant qualifications. Understanding these confidence-related factors could guide educational institutions and support systems in addressing students' concerns, motivating more graduates to attempt the CPA exam and ultimately improving their career prospects. The significance of confidence level research, as informed by the Sayson et al. study, lies in its potential to illuminate barriers to professional advancement and provide targeted interventions to support graduates. By identifying specific areas where students feel underprepared or uncertain, institutions can better equip students for licensure, potentially increasing the percentage of graduates who pursue CPA certification.

Accountancy Students and Confidence Level

Lankton, N., et al. (2024) addresses the global decline in individuals taking and passing the Certified Public Accountant (CPA) exam, emphasizing the importance of understanding the factors influencing the intention to pursue CPA certification. While becoming a CPA is a career choice typically made during undergraduate accounting studies, not all students follow through with this path. Although previous research has examined how experiential learning impacts career awareness and decision-making, its influence on the choice to become a CPA remains unexplored. The study incorporates experiential learning into the Social Cognitive Career Theory (SCCT) model through a survey of 188 graduate and undergraduate students from two public universities. Findings reveal that increased participation in experiential learning activities enhances accounting students' self-efficacy to become CPAs, with a more significant impact observed among students with lower grade point averages (GPAs). Furthermore, heightened self-efficacy fosters positive outcome expectations of pursuing CPA certification while reducing negative outcome expectations. The study contributes theoretically by extending SCCT to the accounting field and demonstrating the beneficial effects of experiential learning on CPA intentions, including GPA's moderating role. Practically, it underscores the importance of institutional support for diverse experiential learning opportunities, such as involvement in student organizations, internships, and community-based projects.

The study of Choo et al. (2024) explores how prior knowledge impacts the self-efficacy of students enrolled in an introductory accounting course at the tertiary level. The self-efficacy levels of 272 students, gathered through an in-class survey, were compared based on factors such as gender, age, prior knowledge, and work experience. The findings reveal no significant difference in self-efficacy between students who had prior accounting education at the secondary school level and those who had not. This study makes a theoretical contribution by confirming that prior knowledge does not necessarily affect self-efficacy when there are few overlaps between what was previously learned and the current course content. Practically, it suggests that students without prior accounting education at the secondary school level should not be discouraged from pursuing accounting at the tertiary level.

Although Choo et al. focused on self-efficacy in an introductory accounting course, the findings offer implications for confidence in taking the Licensure Examination, as both concepts pertain to belief in one's abilities. Notably, the study found no significant difference in self-efficacy between students with and without prior accounting education, suggesting that prior exposure to accounting may not heavily influence confidence in high-stakes assessments like licensure exams. Instead, this finding underscores the importance of other factors, such as current educational strategies and support systems, in shaping confidence levels. Furthermore, the study's practical emphasis on inclusivity and encouragement aligns with the need to develop strategies that build confidence in all students, regardless of their demographic background or prior experience. Overall, the insights from Choo et al. contribute to a deeper understanding of the interplay between demographic variables and confidence levels, supporting the broader goals of the current research.

Research of Dominguez (2023) curricular programs must align with both local and global industry demands. This study aimed to evaluate the admission and retention requirements of the Bachelor of Science in Accountancy (BSA) Program at Camarines Norte State College. Using a descriptive research design, the study found that most respondents selected BSA as their first choice during the testing and admission phases, had high school grades between 91-95, and scored between 86 to 90 in English, Mathematics, and the CNSC entrance exam. The results also indicated that adherence to the institution's admission requirements was the most effective factor in student selection, while passing a qualifying exam and achieving at least a 75 percent grade in all accounting subjects were the most successful retention strategies. A key challenge identified was heavy academic pressure. It is recommended that the administration consider special qualifying exams and offer additional accounting-related courses to support student success and confidence.

The studies of Choo et al. (2024) and Dominguez (2023) lies in their focus areas and the aspects of accountancy education they address. Choo et al. (2024) primarily explores the role of prior knowledge in influencing the self-efficacy of students in introductory accounting courses, but it does not consider the impact of curricular structure or specific admission and retention strategies on students' success and confidence. On the other hand, Dominguez (2023) investigates the admission and retention requirements of the BSA program and their alignment with industry demands, but it overlooks how self-efficacy and prior knowledge might affect students' academic performance and overall confidence in the subject. This gap suggests a need for further research integrating both the influence of self-efficacy and the effectiveness of institutional requirements and support systems in shaping accountancy students' confidence and success at the tertiary level.

Confidence level and Demographic Profile of the Respondents Respondents' Gender and Confidence Level

The complicated interplay between mental health and confidence levels among college students, influenced by gender, is a subject of increasing concern and scholarly

investigation. A study conducted in China Gao, W., Ping, S., & Liu, X. (2020) revealed noteworthy insights into this complex relationship. It was found that both male and female college students experienced mild anxiety during their initial three years of study. Notably, females exhibited significantly higher levels of anxiety compared to males in the first and second years. However, no substantial gender disparity was observed in average depression and stress levels. Furthermore, a larger proportion of female students reported anxiety levels surpassing the normal threshold, while a higher percentage of male students grappled with varying degrees of depression. Interestingly, stress problems showed no significant gender differences. The study further explained that anxiety levels were positively correlated with introversion, with female freshmen's anxiety levels linked to body image, drinking habits, and academic performance. These findings illuminate the complex relationship between mental health and confidence levels among college students, particularly in the context of gender disparities. Consequently, there is a pressing need for related policies and interventions that address these gender-specific mental health challenges to promote confidence and well-being among students.

However, while the study by Gao, W., Ping, S., & Liu, X. (2020) provides valuable insights into the relationship between mental health and confidence levels among college students, there are notable gaps that warrant further investigation. One significant gap is the limited exploration of the direct link between mental health outcomes and confidence levels. While the study establishes correlations between anxiety levels and certain factors such as introversion and academic performance, it does not fully clearly explain how these mental health indicators specifically impact students' confidence in their academic abilities, social interactions, and overall self-perception. Future research could adopt a comparative approach to examine gender disparities in confidence levels among college students, taking into account the differential impact of mental health indicators on confidence across gender lines.

Further research on gender differences among accountancy students was conducted in a different approach. Martí-Ballester's (2019) research contains additional insights into the relationship between gender, academic performance, and confidence levels. The research was conducted using 3,219 students at the Autonomous University of Barcelona. The study provides a detailed examination of the factors influencing academic performance among male and female accountancy students. The study also identifies various factors such as intellectual abilities, prior experience with the subject matter, effort invested during the course, and previous accounting courses taken during high school, all of which positively impact academic performance and confidence level for both genders. However, gender-specific nuances emerge, with scholarships positively affecting female students' performance while certain instructor-related factors, such as professional status and class timing, impacting males differently. This research underscores the importance of considering gender-specific dynamics in understanding confidence levels among accountancy students, particularly concerning academic performance as a key determinant. By analyzing confidence levels through the lens of academic achievement, policymakers and instructors can tailor interventions to address gender-specific needs effectively. For instance, offering more scholarships to female students and implementing teaching strategies that accommodate diverse learning preferences can enhance confidence and performance outcomes for all students in the accountancy field.

Most the studies that involve accountancy students have an unequal ratio of male and female respondents with "female" being the majority. The research of Pumihic et al. (2024) administered 115 accountancy students across all year levels of Aldersgate College, Inc. The study shows that female students got the highest frequency of 103 with a percentage of 89.57%, while male students got the lowest frequency of 12 with a percentage of 10.43%. Similar case can be observed in the study of Din-awan et al. (2021) with 37 out of 46 accountancy students being female.

Information from DATA USA: Accountants and auditor (2022) also shows that Accountants & auditors workforce in 2022 was 1,757,755 people, of which 59.7% were women and 40.3% were men. The data also suggest that most accountants are tend to be female.

Respondents' Average Monthly Household Income and Confidence Level The study of Hassan et al. (2020) aimed to investigate the factors influencing the

academic performance of accounting students in Malaysian universities, with a specific focus on the relationship between average monthly household income and student success. The increasing demand for accountants in Malaysia has led to a surge in enrollment in accounting programs. However, concerns have arisen regarding the ability of these students to succeed in their studies. The study sought to address this concern by examining various factors, including gender, ethnicity, type of secondary school, sponsorship, and importantly, average monthly household income, on students' academic performance. Using a quantitative research design, the study analyzed secondary data from 367 undergraduate accounting students who graduated from University Utara Malaysia (UUM) in 2016.

The academic performance of students was represented by their cumulative grade point average (CGPA) obtained at the end of their programs. The findings of the study revealed significant differences in academic performance related to several factors, including ethnicity, type of secondary school, and most notably, average monthly household income. Malay, Indian, and other ethnic groups were found to perform less well than Chinese students. This suggests that there may be disparities in educational outcomes based on ethnicity, with Chinese students exhibiting higher academic performance on average. Additionally, the study highlighted the influence of average monthly household income on student academic performance. Students from higher-income families tended to achieve better academic outcomes compared to those from lower-income backgrounds. This finding underscores the significant role that socioeconomic status plays in shaping educational opportunities and outcomes. It suggests that financial resources and access to educational support mechanisms may contribute to academic success among accounting students in Malaysian universities. Notably, the study did not find significant differences in academic performance based on gender or sponsorship. This suggests that factors such as gender or sponsorship do not necessarily impact academic success among accounting students in the Malaysian context.

According to Barber, M. B. (2022), lower self-efficacy among students from lower income families may have negative impacts on student success, such as discrepancies in test scores, high school graduation rates, and college graduation, as these students lack the self-confidence and social persuasion to achieve academic success. The purpose of this qualitative intrinsic case study is to describe how low achieving; lower income high school students at a selected high school in North Florida experienced the Advancement Via Individual Determination (AVID) program.

The findings of this study underscore the critical role of socioeconomic factors, such as average monthly household income, in shaping student confidence levels. Students from lower-income families often exhibit lower self-efficacy, which can have detrimental effects on their academic performance and overall success. This lack of confidence may manifest in various ways, including lower test scores, decreased high school graduation rates, and reduced college graduation rates. The study highlights the importance of addressing these disparities in confidence levels, as they can significantly impact students' educational trajectories. Moreover, the qualitative intrinsic case study on the Advancement Via Individual Determination (AVID) program provides valuable insights into how interventions aimed at enhancing student confidence, such as targeted academic support programs, can positively influence the experiences of low-achieving, lower-income high school students. By describing the experiences of these students within the AVID program, the study contributes to our understanding of effective strategies for bolstering confidence and improving outcomes for socioeconomically disadvantaged students.

A study by Ollier et al. (2023) revealed that students from families with a monthly income below 9,520 had general weighted averages ranging from 2.34 to 1.66. The research investigates how the CPALE influences the attitudes and readiness of accountancy students, aiming to enhance program outcomes and improve board examination results. The study examined demographic factors such as age, gender, family income, and academic performance, but found that these factors had minor variations in program perceptions and preparedness. Ultimately, no statistically significant impacts were observed.

Respondents' GWA and Confidence Level

The research of Delfino (2019), determined the extent of student engagement of students of Partido State University and analyzed the factors affecting their engagement. Moreover, it investigated the correlation between student engagement and academic performance. The study used descriptive-correlational method. A teacher made questionnaire was used to gather data. The general weighted average for two semesters was used to determine the academic performance of the respondents. Focused group discussion was used to validate the data obtained from the questionnaires. A total of three hundred and five students from the College of Education took part in the study. Mean and ranking, frequency count, and Pearson moment correlation were used to treat the data. The study revealed that the level of student engagement along behavioral, emotional and cognitive engagements were high with a mean of 2.84. It was found out that academic performance of the respondents was very good. Furthermore, it was found out that behavioral, emotional and cognitive engagements were positively correlated to the academic performance of the students. Student engagement survey is an important tool to know the whole learning experiences of the students as well the effectiveness of instructional techniques employed by the teachers.

Base on the research result, it highlights the significant role of confidence of students to engage with their studies and how well they perform academically. Students who believe in their abilities tend to participate more in class activities, ask questions, and try their best when facing academic challenges. Their confidence motivates them to approach learning tasks with enthusiasm, leading to better engagement and ultimately, better grades. Moreover, confidence affects how students feel about their learning and how they handle stress. Confident students are more resilient, staying positive even when things get tough. This emotional strength helps them stay focused on their goals and overcome obstacles, which is crucial for academic success.

Confidence also influences how students think and process information. Those who are confident in their problem-solving skills are more likely to tackle difficult tasks with creativity and persistence. This leads to a deeper understanding of the subject matter and better performance in exams. The findings of Delfino's study highlight the importance of building confidence in students to improve their engagement and academic performance. Teachers can help by creating a supportive learning environment, providing encouragement, and giving constructive feedback. Encouraging students to take responsibility for their learning and promoting active participation in class can also boost their confidence. Additionally, feedback from student engagement surveys can help teachers understand what motivates students and what challenges they face. In conclusion, student engagement, confidence, and academic success are closely linked. Delfino's research emphasizes the positive relationship between engagement and performance, with confidence playing a key role in shaping both. By fostering confidence in students and encouraging active engagement in learning, educators can help students reach their full potential and achieve academic success.

Another study conducted in Jagobiao National High School shows similar result. Self-confidence refers to as someone's' power and abilities to perform the required tasks. The study of Moneva&Tribunalo (2020) investigated the correlation between students level of self-confidence and performance tasks and investigated if self-confidence influence to students' performance tasks. The study used descriptive correlation designed for the two variables. The respondents of this study are the Senior High School Students of Jagobiao National High School. The data were obtained from self-confidence and performance tasks questionnaire in which it is a form of checklist. Through presentation, Analysis and interpretation of data it was determined the overall weighted mean of the both variable. By the used of indicators the overall weighted mean was determined and it was interpreted as sometimes, while the overall weighted mean in the second variable was interpreted as sometimes. The association between the dependent and the independent variable were analyzed using Pearson chi-square; result showed that there is a significant relationship between the two variables. In conclusion, there is an association between students level of self-confidence and performance tasks. It means that students who have high level of self- confidence can easily accomplish their tasks in school and most of them are not afraid to participate in every activity. While those students who have low self-confidence showed low performance tasks and they were hesitant to participate in every activity.

The overall findings indicated that there is a significant relationship between students' level of self-confidence and their performance tasks. Specifically, students with higher levels of self-confidence tended to perform better in their tasks and were more willing to participate in various activities. While

students with lower levels of self-confidence exhibited poorer performance and were hesitant to engage in activities. Although the study provides a clear finding and a subjective result, there are limitations to the research that should be addressed with one being the lack of qualitative data. While the study used quantitative measures through questionnaires, qualitative data such as interviews or focus groups could provide deeper insights into the underlying reasons for the observed relationship between self-confidence and performance tasks. Moreover, since the data were obtained through self-report questionnaires, there's a possibility that respondents may have provided answers they deemed socially acceptable, rather than reflecting their true feelings and behaviors. Also, the study's findings are limited to the specific context of Jagobiao National High School. Replicating the study in different educational settings could enhance the generalizability of the findings.

Both studies provide insights into different aspects of student performance and engagement within an educational setting. While Moneva and Tribunalo (2020) focused on the relationship between self-confidence and performance tasks among high school students at Jagobiao National High School, Delfino (2019) examined student engagement and its correlation with academic performance among students at Partido State University. Moneva and Tribunalo's study focuses on the relationship between self-confidence and performance tasks among high school students. Using self-confidence and performance tasks questionnaires, they gather data from Senior High School Students at Jagobiao National High School. The findings reveal a significant association between self-confidence and performance tasks, indicating that students with higher levels of self-confidence tend to perform better in tasks and are more willing to participate in school activities. This underscores the importance of fostering self-confidence as a means to enhance student performance and engagement. On the other hand,

Delfino's research delves into the concept of student engagement and its correlation with academic performance among students at Partido State University. Employing a teacher-made questionnaire to assess student engagement, Delfino finds that behavioral, emotional, and cognitive engagements are positively correlated with academic performance. This suggests that students who are actively engaged in their learning process tend to achieve better academic outcomes. Additionally, focused group discussions validate the data obtained from the questionnaires, adding depth to the study's findings. Despite their differences in focus, both studies offer valuable insights into factors influencing student success. They highlight the importance of addressing psychological and behavioral aspects of students' experiences in educational settings. Moneva and Tribunalo's findings emphasize the significance of building self-confidence among students, while Delfino underscores the role of student engagement in driving academic achievement. In conclusion, understanding student success requires a holistic approach that considers various factors influencing students' academic performance and engagement. The studies by Moneva and Tribunalo (2020) and Delfino (2019) provide valuable contributions to this endeavor, shedding light on the significance of self-confidence and engagement in driving student achievement. By addressing these factors, educators can create supportive learning environments that empower students to thrive academically and beyond.

The research of Bartolome (2023) about "Academic Performance of Financial Management Students in a State University in the Philippines: Inputs to the New Basic Education Curriculum" shows that the academic performance of respondents particularly ABM students in BACC subject has a general weighted average of 2.55 which is labeled as satisfactory based on the University of the Philippines grading system. The Isabela State University-Cauayan Campus admitted the first batch of senior high school graduates for the school year 2018–2019. The students were allowed to enroll in their preferred degree program regardless of their senior high school track, provided they satisfied the admission requirements.

Confidence level of the Respondents in Knowledge on Accounting Theories, Proficiency in Solving Accounting Problem, and Test-Taking Skills **Knowledge on Accounting Theories**

The study of Deb (2019) under review has made substantial contributions to the existing literature on accounting theories and practices. By examining various aspects such as pedagogy, the importance of accounting theories in standard-setting, the relevance of theories in financial statement preparation, bridging the theory-practice gap, and emphasizing the significance of strong theoretical foundations, the research sheds light on critical areas within the field of accounting. The study underscores the influence of pedagogical methods, including syllabi, teaching styles, and student engagement, on the conceptualization of accounting theories. Drawing on evidence from existing literature, it demonstrates the significant impact of these factors on shaping accounting theories, as highlighted by scholars such as Gray, Jones, and Lynch.

The research also highlights the pivotal role of accounting theories in establishing high-quality standards, as emphasized by scholars like Jensen and Robson. It warns against deviations from established theories, citing recent studies by Freedman and Ohlson that validate the diminishing explanatory power of such deviations. It reaffirms the importance of theories in the preparation of financial statements, aligning with prior research by Anderson, Devine, and Miller. These findings underscore the foundational role of theories in ensuring the accuracy and reliability of financial reporting practices. The research of Deb also identifies a persistent theory-practice gap in accounting and advocates for efforts to bridge this divide. By prioritizing theoretical foundations and diverse accounting skills, the study aligns with existing literature, including works by Barac and Klibi & Oussii, which emphasize the need for enhanced reporting quality through theoretical grounding.

Lastly, the study underscores the necessity of robust theoretical underpinnings for conducting quality accounting research, echoing concerns raised by Williams. It critiques the trend of shifting emphasis away from theories towards interdisciplinary studies, particularly inductive approaches, which it argues has led to a decline in substantive accounting research in premier academic journals.

In conclusion, the study provides a comprehensive analysis of various dimensions of accounting theories and practices, highlighting their significance in education, standard-setting, financial reporting, bridging theory-practice gaps, and fostering quality research. By synthesizing existing literature and offering critical insights, the research contributes valuable perspectives to the ongoing discourse within the accounting field, underscoring the need for a balanced emphasis on theoretical frameworks alongside practical applications for advancing the discipline.

Proficiency in Solving Accounting Problem

Anywhere in the world, accounting is highly regarded as one of the most challenging subjects in business programs. Problem-solving proficiency is crucial for accountancy students, as it is a foundational competency needed from basic mathematics to complex accounting topics. Velasco, R.M. (2019). This is associated with the study conducted by Martin Jr. et al. (2020), that looks at the challenges faced by accountancy students pursuing accounting courses. Students disclosed that they were unable to fulfill the remaining minimal "basic skills" required for core competencies, including finishing the accounting cycle, managing accounting, auditing, and reviewing the internal control system. The authors proposed that increasing the amount of problem-solving and practice exercises will help the students become more confident in solving complex problems. Similarly, with the study of Bongalonta, M.B. & Bongalonta M. M. (2023) results revealed that student-respondents were found to have weakness or very little accounting knowledge and skills were attributed to some factors such Limited Accounting Background and Proper Preparation, Lack of Calculation Skills, Non-integration of Accounting Lessons into Real-Life Context. Their inadequate computation or mathematical abilities make studying accounting more challenging and it is evident that the student's mathematical proficiency has an impact on their understanding of accounting courses.

Furthermore, a study revealed a positive correlation between the readiness of accountancy students and their accounting skills. The challenges they faced led to various situations that frequently impacted their academic performance, particularly in major subjects. Many students encountered difficulties comprehending mathematical concepts and resolving conflicts in accounting activities. Nicolas, J. M. D., et al., (2023).

The study by Wolcott (2021) entitled *Critical Thinking in Accounting Education: Status and Call to Action* emphasizes the urgent need to improve critical thinking skills in accounting education due to the evolving demands of the accounting profession. Wolcott suggests that while there are existing recommendations for enhancing critical thinking, such as applying the reflective judgment model, the research supporting these methods is still limited. The study calls for further empirical research to validate these recommendations and urges accounting departments and faculty to support both educational research and the development of improved learning designs that foster critical thinking. By highlighting both the importance of critical thinking and the gaps in research, Wolcott is advocating for a shift in educational practices to better prepare students for the complexities of the profession.

In conclusion, the challenges encountered by accounting students underscore the critical importance of problem-solving proficiency and foundational mathematical skills in mastering the subject. These challenges include deficiencies in basic skill requirements, inadequate preparation, and struggles in applying accounting concepts to real-world contexts. Furthermore, the correlation between students' readiness and their accounting skills highlights the significant impact of these challenges on academic performance. Therefore, by addressing these challenges and fostering enhanced proficiency among accounting students, educators can better prepare them for success in their academic and professional endeavors.

The findings of Cerbito (2020) can be connected to the current study on the demographic profile and confidence levels of BS Accountancy students in terms of their proficiency in solving accounting problems. Cerbito's study highlights the significant relationship between attitudes, such as confidence and motivation, and academic proficiency, particularly in Mathematics. Similarly, the current study explores how demographic factors and confidence levels influence students' ability to solve accounting problems, which, like Mathematics, requires analytical and problem-solving skills. Cerbito's observation that negative attitudes toward Mathematics, including low self-confidence, correlated with lower proficiency, aligns with the current study's focus on confidence as a critical factor in academic performance. Just as Cerbito emphasized the importance of improving students' attitudes to enhance their Mathematics proficiency, the current study underscores the need to address BS Accountancy students' confidence levels to improve their problem-solving skills in accounting. Both studies suggest that fostering positive attitudes and confidence through targeted interventions, such as experiential learning activities or supportive teaching methods, can significantly impact students' academic performance. Moreover, the demographic dimension of the current study complements Cerbito's research by providing insights into how variables like academic standing (e.g., GWA) may intersect with confidence and proficiency. By linking confidence to problem-solving proficiency, both studies advocate for educators to prioritize strategies that build self-efficacy and motivation, ultimately enhancing students' academic success in their respective fields. professional endeavors.

Another study by Terblanche and De Clercq (2021) emphasized the importance of critical thinking as an essential skill for accounting students, noting its underdeveloped state within the field. Similarly, the current research highlights confidence as a key factor influencing students' proficiency in accounting problem-solving, a skill that heavily relies on critical thinking. Terblanche and De Clercq's development of a critical thinking competency framework provides valuable insights into the skills, dispositions, and abilities necessary for success in accounting, particularly in the dynamic environment of the Fourth Industrial Revolution. This aligns with the study's focus on understanding how students' confidence levels, shaped by demographic variables, impact their ability to approach and solve complex accounting problems. By integrating the critical thinking competencies identified by Terblanche and De Clercq into the accounting curriculum, educators can address gaps in both proficiency and confidence. This connection highlights the shared objective of preparing students to navigate real-world challenges in accounting effectively, reinforcing the idea that building confidence and critical thinking are complementary strategies for improving academic and professional outcomes in the field.

Test-Taking Skills

Throughout the academic journey, students encounter multiple of tests and examinations. These test scores serve various purposes, including evaluating course performance, obtaining certifications, gaining admission to higher education institutions like universities, or securing employment opportunities. Particularly, the outcomes of high-stakes exams such as university entrance exams or civil service selection tests, as seen in the context of Turkey, hold immense significance due to their profound influence on students' future prospects and endeavors. Educational testing aims to evaluate students' competency in specific traits, with dedicated efforts often resulting in high exam scores. Students may spend years preparing for high-stakes tests, utilizing focused resources to enhance readiness. While practice enhances learning, various cognitive, psychological, physiological, and environmental factors can influence test outcomes, alongside traits being measured. Beyond assessment scope, other variables affect exam results. Test validity relies on

standardized conditions, accommodations for disabilities, anxiety counseling, and teaching test-taking strategies to ensure accurate measurement. Hence, measuring constructs impacting test scores and validating tests are crucial.

However, the study of Tunç, E. B. & Şenel, S. (2021) reveals that despite decades of research, there remains no consensus on the dimensions of test-taking strategies. Their study aims to address this gap by developing a valid and reliable scale to measure test-taking strategies among university and high school students facing intense testing periods. The scale considers strategies before, during, and after the test, excluding preparation. Separate forms were created for high school (27 items) and undergraduate (18 items) levels, utilizing robust measurement theories and models. Results demonstrated high reliability, with Person Separation Indices of .88 for high school and .93 for undergraduate forms. This research is significant for providing valid and reliable tools to measure test-taking strategies, showcasing the application of the Partial Credit Model for Likert-type scale development.

In connection to the research of Tunç, E. B. & Şenel, the increased focus on the learner and learning has sparked a transformation in the realm of second language learning and teaching. The methods utilized by test-takers to excel on exams have been at the forefront of academic discussions and empirical inquiries. Educational testing aims to assess learners' competency in specific traits, leading language testing research to concentrate on identifying factors that influence test-taker performance. These factors, known as test-taking strategies, encompass techniques, tactics, or approaches employed by language learners to enhance their performance and discern correct answers. This paper examines existing research literature on test-taking strategies, employing two research methods—keyword searches and citation chains—to explore previous perspectives on the definition, categorization, benefits, limitations, and teachability of these strategies. The review concludes with educational implications and recommendations for language learners seeking to improve their performance on exam items and achieve higher scores in the evaluated constructs.

Research of Ketworrachai, C., & Sappapan, P. (2022) also aims to explore the relationship between students' use of test-taking strategies and their performance on reading comprehension tests, while also examining the types and frequency of strategies employed by high and low proficiency students. Employing a mixed-methods approach, the research investigates the test-taking behaviors of university students at an international institution in Thailand. Sixty-eight university students participated in the study, undergoing a reading comprehension proficiency test and completing a questionnaire to assess their utilization of test-taking strategies during the exam. Results indicate a significant positive correlation between students' use of test-taking strategies and their performance on reading comprehension tests. While high proficiency students demonstrated more frequent use of these strategies compared to low proficiency students, both groups employed a variety of techniques to navigate the challenges presented by the reading test.

The findings of this study underscore the importance of test-taking strategies in enhancing students' performance on reading comprehension tests. Despite differences in proficiency levels, both high and low proficiency students utilize various strategies to approach test-taking effectively. These results not only validate the benefits of test-taking strategies but also highlight the need for formal instruction in these strategies, particularly for tertiary-level students, to ensure their academic success in English tests and beyond.

According to the journal written by the International Journal of Emerging Technologies and Innovative Research entitled "Test-taking Strategies: A Theoretical Review", assessment plays a crucial role in math education by helping teachers gauge students' cognitive understanding when tackling problems. It aids in identifying students' grasp of mathematical concepts, reasoning abilities, and problem-solving skills, enabling educators to address their learning needs effectively. There are two main types of achievement tests used in schools: open-ended and objective formats, each with distinct characteristics. Multiple-choice tests offer a convenient way to assess a wide range of content efficiently and reliably within a set timeframe. Conversely, open-ended or essay tests are valuable for evaluating complex skills like deep understanding and critical thinking, as well as the ability to organize and communicate ideas effectively. While essay tests allow students to demonstrate their problem-solving processes and analytical thinking, multiple-choice tests may be perceived as limiting due to the selection of predetermined options. However, essay tests may be less reliable than multiple-choice tests due to variations in scoring standards and narrower content coverage, despite their potential for revealing deeper cognitive abilities. Empirical studies comparing performance on these test types have yielded mixed results, with some showing higher performance on multiple-choice items and others finding no significant difference.

Synthesis

Understanding the relationship between demographic variables and confidence levels among accountancy students is essential for educators, policymakers, and practitioners in the field of accounting education. Demographic factors such as age, gender, educational background, and socioeconomic status can significantly influence students' perceptions of their accounting abilities and their overall confidence levels. By delving into these dynamics, educators can develop targeted strategies to enhance students' confidence, academic performance, and professional success in the field of accountancy. This synthesis explores existing research on demographic variables and confidence levels among accountancy students, shedding light on the complex interplay between personal characteristics and academic self-perception in accounting education.

Previous studies have explored the impact of gender-specific factors on confidence levels broadly and within accountancy education, there is a lack of research specifically examining how these factors interact with other demographic variables such as age and socioeconomic status among BSA students. The current study aimed to fill this gap by investigating the combined effects of these variables on confidence levels. Much of the existing research focuses on broad trends and general observations. There is a need for more detailed, context-specific studies that delve into the unique experiences of BSA students in different educational environments. By focusing on this specific group, the current study seeks to provide nuanced insights that can inform tailored interventions. Also, while some studies have highlighted the role of intellectual abilities, prior experience, and instructor-related factors, there is limited research on how these elements specifically impact confidence levels over the course of a BSA program. The current study aims to track these influences longitudinally, offering a more dynamic understanding of how confidence evolves throughout a student's academic journey. Lastly, there is a notable gap in the application of these research findings to practical strategies within accounting education. The current study seeks to bridge this gap

by not only identifying key demographic factors affecting confidence levels but also proposing actionable recommendations for educators and policymakers to enhance student support and development.

Transitioning to socioeconomic factors, the impact of socioeconomic status, particularly average monthly household income, on the confidence levels of BSA students is a critical aspect that requires further investigation. By focusing on BSA students specifically, the current study aims to fill gaps in the literature by examining how socioeconomic status interacts with other demographic variables, such as age, gender, and educational background, to influence confidence levels. While previous research highlights the general trend that higher-income students exhibit greater confidence and better academic outcomes, the current study seeks to explore this relationship in the specific context of BSA students. Understanding how financial background impacts the confidence and academic performance of BSA students can help educators and policymakers develop targeted support mechanisms. For example, initiatives such as financial aid programs, mentorship opportunities, and tailored academic support can be implemented to help lower-income BSA students build confidence and achieve academic success. Moreover, by examining the nuances of how socioeconomic status affects confidence among BSA students, the study aims to provide actionable insights that can inform strategies to bridge the confidence gap between students from different income backgrounds. This approach not only enhances the academic performance of students from lower-income families but also fosters a more inclusive and supportive educational environment.

In conclusion, understanding the relationship between demographic variables and confidence levels among accountancy students is crucial for educators, policymakers, and practitioners in the field of accounting education. Demographic factors such as age, gender, educational background, and socioeconomic status play significant roles in shaping students' perceptions of their accounting abilities and overall confidence levels. By comprehensively examining these dynamics, educators can devise targeted strategies to bolster students' confidence, academic performance, and professional success in the realm of accountancy. Moreover, this synthesis of existing research on demographic variables and confidence levels will also explain complicated relationship between personal characteristics and academic self-perception in accounting education, offering valuable insights for future endeavors. Additionally, considering the implications of confidence levels in taking the LECPA (Licensure Examination for Certified Public Accountants) further underscores the importance of addressing demographic disparities and fostering an environment conducive to student success in accounting education.

Theoretical Framework

Confidence level, as defined by Dale Carnegie (2022), represents the assurance or certainty an individual has on their own abilities, decisions, or actions. It reflects a person's belief in their capability to navigate challenges, achieve goals, and handle situations effectively. Confidence level influences one's attitude, behavior, and overall outlook on life, impacting their success and well-being. The Confidence level of BSA student in taking the LECPA is a sense of certainty or belief in their ability to successfully tackle and excel in the various sections of the exam. It encompasses the test-taker's self-assurance in their preparation, knowledge, and skills relevant to accounting principles, financial reporting, auditing, taxation, and other areas covered in the CPA exam. A high confidence level indicates that the individual feels well-prepared, competent, and capable of performing effectively on the exam, while a low confidence level may indicate doubts or insecurities about their readiness or ability to pass the exam successfully. Confidence level in taking the CPA exam can significantly influence test performance, motivation, and overall success in obtaining the CPA certification.

The theory that is applied to this study is "The Theory of Self Efficacy." Bandura (1977) stated in his book entitled "Self-Efficacy: Toward a Unifying Theory of Behavioral Change," suggests that individuals are more likely to achieve success when they have belief in their own capabilities, emphasizing the importance of mindset in reaching goals. The theory of self-efficacy is highly relevant to the study on the confidence level of accounting students. It suggests that individuals, including accountancy students, are more likely to succeed academically and professionally when they have confidence in their own abilities. By understanding and assessing the self-efficacy levels of accountancy students, researchers can gain insights into their potential for achievement and identify factors that may influence their confidence levels, ultimately contributing to strategies for enhancing their academic and career success.

Another theory proposed by Schoenfeld, Segal & Borgia (2017) is the Social Cognitive Career Theory (SCCT). It is a model useful tool to explain how accounting students' career interests, goals, and intentions are related to their self-efficacy beliefs and outcome expectations. Results showed that the goal to become a certified public accountant (CPA) was significantly and positively correlated with the independent variables of self-efficacy and outcome expectations. These findings are further interpreted and pedagogical recommendations are provided for educators to utilize in their curriculum to enhance students' accounting self-efficacy and outcome expectations. These recommendations may be used to help boost students' interests and intentions to major in accounting and pursue a career as a CPA.

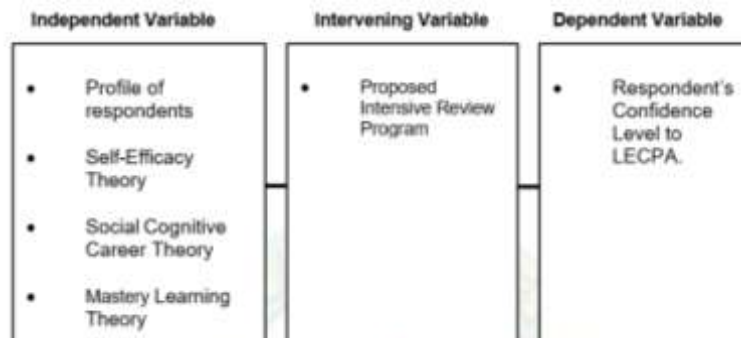
One theory related to taking an accountancy licensure exam is the "Mastery Learning Theory". This theory suggests that individuals must achieve a certain level of mastery or proficiency in a subject before moving on to more advanced material. In the context of preparing for an accountancy licensure exam, this theory emphasizes the importance of thorough and comprehensive study. It suggests that candidates should focus on understanding each concept deeply and practicing until they can consistently apply their knowledge effectively. This approach aims to ensure that candidates have a solid foundation in accounting principles and are well-prepared to tackle the exam successfully.

The theory of self-efficacy, as proposed by Bandura (1977), and the Mastery Learning Theory collectively underpin the research into the confidence levels of accountancy students preparing for the LECPA (Licensure Examination for Certified Public Accountants). Bandura's self-efficacy theory posits that individuals are more likely to succeed when they believe in their capabilities, emphasizing the critical role of mindset in achieving goals. This is particularly relevant for accountancy students, as their academic and professional success is closely tied to their confidence in mastering accounting concepts and applying them effectively. The Mastery Learning Theory complements this perspective by demonstrating how thorough mastery of accounting principles through sustained effort and practice can enhance confidence levels. As students gain a sense of proficiency and competence, they

approach the licensure exam with greater assurance, reduced anxiety, and a positive mindset. This increased confidence not only improves decision-making under pressure but also fosters a growth mindset, where students believe in their ability to overcome challenges through dedication and effort. The Social Cognitive Career Theory (SCCT), as proposed by Schoenfeld, Segal, and Borgia (2017), reinforces the link between students' self-efficacy beliefs and their career interests, goals, and outcome expectations. SCCT highlights the positive correlation between aspiring to become a CPA and confidence in one's abilities, underscoring the importance of fostering self-assurance among accountancy students. Pedagogical strategies derived from SCCT, along with the principles of Mastery Learning, can guide educators in enhancing students' self-efficacy and career-oriented goals, thereby boosting their interest in and commitment to the accounting profession. By integrating the frameworks of self-efficacy, Mastery Learning Theory, and SCCT, this research provides a comprehensive understanding of how confidence influences academic and professional outcomes for accountancy students. These insights can inform strategies to enhance their confidence levels, optimize their LECPA performance, and prepare them for successful careers as CPAs.

Figure 1

Research Paradigm



The research adapted the IV-DV approach. The *Profile of the Respondents*, *Self-Efficacy Theory*, *Social Cognitive Career Theory*, and *Mastery Learning Theory* served as the primary input of the study's conceptual framework. The characteristic of the students that was part of the study were described in their respondent's profile, including the gender, average monthly household income, and general weighted average (GWA). For the process of this study's conceptual framework, it utilized the following: Data Gathering through Google Forms, Treatment of Data, and Interpretation of Data. The primary aim was to assess the respondents' confidence level in terms of knowledge on accounting theories, proficiency in solving accounting problems, and their test-taking skills.

The dependent variable was the respondent's confidence level to LECPA, then, the proposed intensive accounting review program served as the intervening variable.

III. METHODOLOGY

The chapter provides a detailed explanation of the research design, research locale, population of the study, research instruments, data gathering, and treatment of data used in data collection throughout the study.

Research Design

The study utilized a correlational quantitative approach to examine the relationship between confidence levels and the demographic profiles of BSA students. It also employed a questionnaire-based survey research approach to generalize from a sample population.

A correlational quantitative approach is a research method that aims to examine the relationship between two or more variables through statistical analysis. In this approach, researchers collect quantitative data on the variables of interest and then use statistical techniques to determine the extent and nature of the relationship between them. The study also examined the demographic variables of accountancy students (such as gender, average monthly household income, and GWA) and their confidence levels in taking the Licensure Examination for Certified Public Accountants (LECPA). The researcher examined the demographic variables of accountancy students and their confidence levels in their accounting abilities.

Research Locale

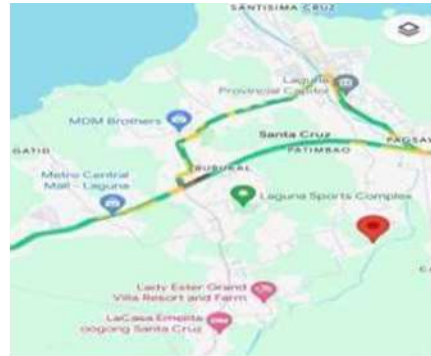
The study was conducted at Laguna University (LU), a public university established in 2006; its campus was located in the Laguna Sports Complex, Brgy. Bubukal District 4, Santa Cruz, Laguna, Region 4-A, Calabarzon, Philippines. The study chose Laguna University as the setting since it provided perceived and necessary information for the Bachelor of Science in Accountancy (BSA) students about their confidence levels in terms of taking the LECPA.

Laguna University was equipped with facilities helpful to academic learning, including libraries, computer rooms, and faculty offices. These facilities ensured that every student received a high-quality education across various fields of study, providing students with the knowledge and skills needed to succeed in their chosen careers, supporting students to boost their confidence levels inside and outside the university, and also providing opportunities for students to become responsible and do the right things in the future.

The Laguna University records of LECPA takers were relatively low. 2022 data showed 13 LECPA takers with a passing rate of 15.38%, while in 2023 there were 12 takers with a 0.00% passing rate (only first-time takers of the licensure exam were considered). Laguna University was chosen as the setting of the study to address these numbers and unveil the possible reasons why BSA students tended not to take the Licensure Examination for Certified Public Accountants. The study was useful for Laguna University to identify areas for improvement in the accounting program and support strategies to increase participation and success rates in the LECPA among BSA students.



Map 1: Region IV-A CALABARZON, Philippines



Map 2: Location of Laguna University

Population of the Study

The respondents of the study were the 4th-year students enrolled in the Bachelor of Science in Accountancy program at Laguna University (graduated batch 2023-2024). The 4th year level was consisted of 86 BSA students and is divided into two blocks,

Block A and block B with 48 and 38 students respectively. The study included all 4th-year BSA students as respondents. They were chosen as the primary research subjects because the aim of the study was to determine their confidence level in taking the LECPA, and they were expected to have a broad range of exposure to accounting subjects and accounting problems and have already taken the accounting review subject.

Research Instruments

The main instrument used in the study was an online survey questionnaire through Google Forms, which was used to gather information regarding the Demographic Variables and Confidence Level of Accountancy Students.

The questionnaire included a letter of request asking the respondents to answer the survey questions. The letter also contained information about the Philippine Data Privacy Act of 2012 (RA 10173) to ensure the confidentiality of the data gathered.

The first part of the survey questionnaire determined the respondents' demographic profile, such as gender, average monthly household income, and GWA. The average monthly household income scale was based on the Philippine Institute for Development Studies (PIDS) data about social classes in the Philippines, while the GWA scale was derived from the University of the Philippines grading system.

The second part consisted of 10 questions for each sub-variable of the study (such as knowledge of accounting theories, proficiency in accounting problems, and test-taking skills), for a total of 30 items. Each item in the questionnaire was written in statement format and aimed to measure the confidence level of the respondents in terms of the three dependent sub-variables. The sets of questions labeled "knowledge on accounting theories" and "proficiency in accounting problems" were based on the subjects included in the Licensure Examination for Certified Public Accountants (LECPA) syllabus, specifically in financial accounting and reporting. All items were also answered using a confidence level Likert scale, with five (5) indicating "completely confident" and one (1) indicating "not confident at all."

Furthermore, the conceptualization of the instrument took into accounts the conditions for designing a good research questionnaire. In this way, the instrument was designed to obtain valid and credible responses from the study's chosen respondents.

Data Gathering

The study aimed to examine the Demographic Variables and Confidence Level of BSA Students at Laguna University in order to provide a basis for an intensive accounting review program. This study was conducted during the academic year 2024-2025 at Laguna University and followed the procedures outlined below. Prior to the distribution of the survey questionnaires, Cronbach's alpha was determined to test the validity, consistency, and reliability of each item in the survey. The researchers then submitted communication documents, including a letter of authorization to conduct the study, an informed consent form, and a non-disclosure agreement, pending approval from the research adviser. After receiving approval, the researchers asked permission from the 4th-year BSA students at Laguna University to gather the required data by distributing online survey questionnaires to the respondents through Google Forms. After gathering the data, the researchers tabulated the raw data obtained from the survey questionnaires.

Treatment of data

The data requirements of the study were used to statistically assess the respondents' responses to the questionnaires. The data were converted to percentages and presented in tabular and graphical formats for analysis and interpretation.

The following statistical treatments of data were employed by the researchers to determine the general responses of the survey sample to the study problems: To determine the demographic profile of the respondents, the formula of frequency and percentage distribution was used.

FORMULA:

$$P = \frac{f}{N} \times 100$$

Where:

P = Percentage

f = Frequency

N = Total Number of Respondents

To determine and quantify the center of the distribution of random

responses from the study's population, and to act as a yardstick for all responses or observations. The central tendency will be calculated using the mean (x):

$$\text{FORMULA: } \bar{x} = \frac{\sum fx}{n}$$

Where:

x = mean

f = number of respondents belonging to a particular scale

x = numerical value of each scale

n = total number of respondents

On the other hand, to determine whether the responses are concentrated around the mean or scattered far from the mean. In which a low standard deviation indicates that data are clustered around the mean, whereas a high standard deviation indicates that data are more spread out. To measure variability or dispersion, and to indicate how far individual responses to a question differ or deviate from the mean, Standard deviation (σ) will be used:

FORMULA:

$$\sigma = \frac{\sqrt{\sum (x - \text{mean})^2}}{n}$$

Where:

x = is a set of numbers

mean = is the average of the set of numbers n = is the size of the set

σ = is the standard deviation

The Likert-type rating scale was used to interpret the computed mean (x).

Scale	Descriptive Equivalent	Transmuted Description
4.21 – 5.00	Strongly Agree	Completely Confident
3.41 – 4.20	Agree	Fairly Confident
2.61 – 3.40	Neutral	Somewhat Confident
1.81 – 2.60	Disagree	Slightly Confident
1.00 – 1.80	Strongly Disagree	Not Confident at All

To find the significant relationship between the demographic profile of the respondents and the extent of confidence level of BSA students, **Pearson Correlation Coefficient (r)** was used. Pearson Correlation Coefficient (PCC) was utilized in this study. Correlation coefficient measures the linear

correlation between two sets of data. It is the ratio between the covariance of two variables and the product of their standard deviations; thus, it is essentially a normalized measurement of the covariance, such that the result always has a value between -1 and 1.

FORMULA:

$$r = \frac{n(\sum xy) - (\sum x)(\sum y)}{\sqrt{[n(\sum x^2) - (\sum x)^2][n(\sum y^2) - (\sum y)^2]}}$$

Where:

r = The Pearson Product Moment Coefficient of Correlation

n = Sample size

$\sum x$ = Summation of x

$\sum y$ = Summation of y

$\sum x^2$ = Sum of squares of x

$\sum y^2$ = Sum of squares of y

The relationship between the variables is measured using the scale below:

Correlation Coefficient Value	Verbal Interpretation
0.00	Zero Correlation
$\pm 0.01 - \pm 0.20$	Negligible Correlation
$\pm 0.21 - \pm 0.40$	Low or Slight Correlation
$\pm 0.41 - \pm 0.70$	Moderate Correlation
$\pm 0.71 - \pm 0.90$	High Correlation
$\pm 0.91 - \pm 0.99$	Very High Correlation
± 1.00	Perfect Correlation

IV. RESULTS AND DISCUSSION

This chapter presents, analyzes, and interprets the data gathered that determined the relationship of demographic profile and confidence level of accountancy students in taking the LECPA.

The presentation of the major findings follows the order of the questions enumerated in the statement of the problem namely: the demographic profile of the respondents in terms of gender, average monthly income and general weighted average (GWA); the Confidence level of the respondents in taking the LECPA in terms of knowledge on accounting theories, proficiency in accounting problems, and test-taking skills; and the relationship between the demographic profile of the respondents and their confidence level in taking the LECPA.

The following data were interpreted using tables and figures to give light and better understanding of the results of the study. The data gathered were answered by eighty-six (86) 4th year students enrolled in Bachelor of Science in Accountancy at Laguna University. Conclusions were inferred and recommendations were made thereafter. The data were organized into consistent, chronological order and meaningful categories and classification to make them open to the study and interpretation.

Demographic Profile of the Respondents

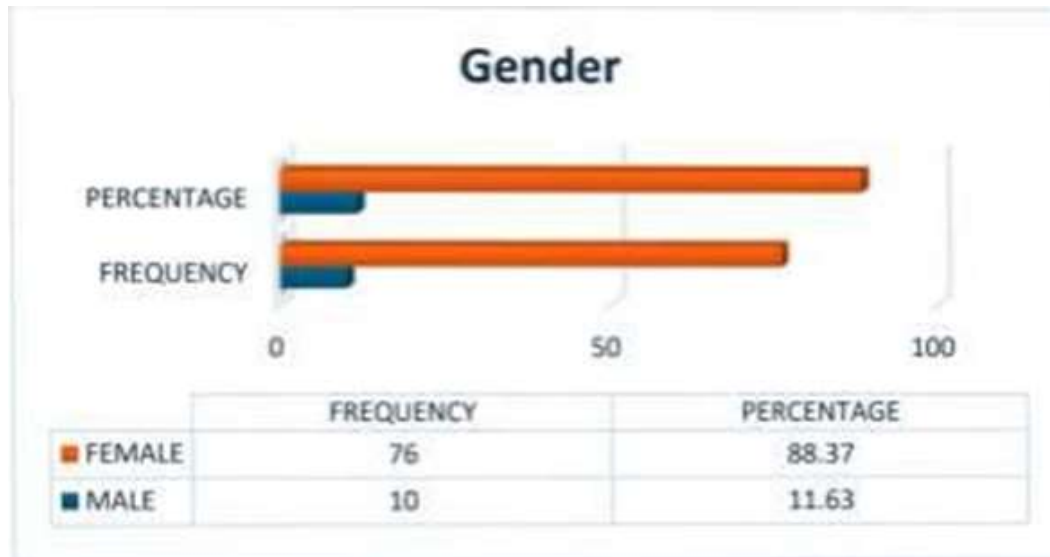
The demographic profile of the respondents in terms of gender, average monthly household income were treated statistically using frequency and percentage

Figure 2 shows the Demographic Profile of the Respondents in terms of Gender; out of 86 respondents, the gender "Female" got the highest frequency of seventy-six (76) or 88.37% of the total population while the gender "Male" received the lowest frequency of ten (10) or 11.63% of the total population.

This means that most of the 4th year students enrolled in BS in Accountancy at Laguna University are female. The result aligns with broader shifts seen in many regions where accountancy programs attract a larger proportion of female students.

Figure 2

Demographic Profile of the Respondents in terms of Gender



The study of Pumihic et al. (2024) and Din-awan et al. (2021) have similar case where “female” accountancy students was the majority of the respondents. According to Martí-Ballesters (2019) study has shown that while both male and female students benefit from factors like intellectual abilities and prior exposure to accounting, there are gender-specific factors affecting performance and confidence. For instance scholarships positively impact female students' performance, while male students are more influenced by instructor-related factors like the instructor's professional status and class timing.

Figure 3

Demographic Profile of the Respondents in terms of Average Monthly Income



Figure 3 shows the Demographic Profile of the Respondents in terms of average monthly income; out of 86 respondents, the average monthly income of “P10,957 to P21,914” got the highest frequency of forty-one (41) or 47.67% of the total population, followed by the average monthly income of “P21,915- P43,828” with frequency of twenty-six or 30.23% of the total population. However, the average monthly income of “P219,140 and above” received the lowest frequency of three (3) or 3.49% of the total population.

This means that most of the 4th year students enrolled in Bachelor of Science in Accountancy at Laguna University have an average monthly income of P10,957 to P21,914, which may place them in the lower-middle-income bracket in the article published by the Philippine Institute for Development Studies about social classes in the Philippines.

The research of Ollier et al. (2023) shows that demographic profile including family income has no statistical significance to accounting student's program perceptions and preparedness. Although the study of Ollier aligns to the current research paper, the result of the study may still suggest different outcome due to the difference in the research locale and population of the study.

Figure 4

Demographic Profile of the Respondents in terms of GWA



Figure 4 shows the Demographic Profile of the Respondents in terms of general weighted average (GWA); out of 86 respondents, the general weighted average (GWA) of “1.75 - 2.00” got the highest frequency of forty-three (43) or 50.00% of the total population, followed by the GWA of “1.25 – 1.50” with frequency of thirty-five or 40.70% of the total population. However, the GWA of “2.75 3.00” received the lowest frequency of zero or none of the total population.

This means that most of the 4th year students enrolled in Bachelor of Science in Accountancy at Laguna University have a general weighted average (GWA) of 1.75 to 2.00 translated as “Good” in the University of the Philippines grading system.

The research findings of Lankton (2024) suggests that academic performance, as reflected in GWA, may play a role in shaping self-efficacy and confidence in pursuing licensure examination. Lankton's findings demonstrate that students with lower GPAs experience greater benefits from experiential learning in developing self-efficacy. Similarly, students at Laguna University with GWAs closer to 2.00 may gain more from targeted experiential learning activities, such as internships and community-based projects, to enhance their confidence in taking the CPA Licensure Examination. Conversely, students with higher GWAs, such as 1.25–1.50, may already possess stronger self-efficacy and positive outcome expectations. Integrating experiential learning opportunities into the curriculum at Laguna University could serve as an effective intervention to strengthen self-efficacy and support students across varying levels of academic performance.

Confidence level of the respondents in taking the LECPA in terms of knowledge on accounting theories

The table below presents the Confidence level of the respondents in taking the

LECPA in terms of knowledge on accounting theories which indicates the mean, standard deviation and remarks.

Knowledge on Accounting Theories

The knowledge of accounting theories is defined as the students' understanding of accounting principles and concepts, which is essential for taking the Licensure Examination for Certified Public Accountants. The table below shows the confidence level of BS Accountancy students in taking the theoretical part of the examination.

Table 1

Confidence Level of the Respondents in Taking the LECPA in Terms of Knowledge on Accounting Theories

Indicators	Mean	Standard deviation	Remarks
1. Familiar with PFRS and GAAP.	3.71	0.73	Fairly Confident
2. Can prepare financial journal entries including adjusting entries.	4.08	0.83	Fairly Confident
3. Can prepare general purpose financial statements.	3.93	0.84	Fairly Confident
4. Familiar with the audit process.	4.06	0.74	Fairly Confident
5. Familiar with Philippine Audit Standard (PSA).	3.88	0.85	Fairly Confident
6. Familiar with risk management and compliance.	3.84	0.72	Fairly Confident
7. Familiar with the formulas for financial ratios and comparative analysis (horizontal and vertical analysis).	3.60	0.82	Fairly Confident
8. Familiar with obligation and contracts and business law.	3.86	0.77	Fairly Confident
9. Updated on income tax regulations.	3.83	0.81	Fairly Confident
10. Updated on transfer tax regulations.	3.86	0.81	Fairly Confident
Overall Weighted Mean = 3.87 Standard Deviation = 0.61 Verbal Interpretation = Fairly Confident			

Table 1 shows the confidence level of the respondents in taking the LECPA in terms of knowledge on accounting theories. All the indicators fall within a "Fairly Confident" range, with mean scores ranging from 3.60 to 4.08. The highest mean score, **4.08**, was reported for the ability to prepare financial journal entries, while the lowest mean score, **3.60**, was for familiarity with financial ratios and comparative analysis. This suggests that respondents are somewhat more confident in preparing financial journal entries than in applying financial ratios.

The standard deviations for each indicator ranges from **0.72 to 0.85**, with an overall standard deviation of **0.61**, indicating that most respondents share similar confidence levels, though there is some variation. Despite this, the overall weighted mean of **3.87** reflects a general confidence level of "Fairly Confident," meaning that respondents feel adequately prepared and knowledgeable in these areas, although there is still room for improvement.

The study shows that respondents feel confident in their understanding of key accounting and auditing concepts, with no area falling into a "Completely Confident" category. Some areas, such as financial ratio analysis, could benefit from additional review or practice to further increase confidence. The results suggest that while the respondents are fairly confident, certain areas could still be improved to boost their self-assurance and mastery of the subject matter.

The confidence level of the respondents in taking the LECPA in terms of knowledge on accounting theories can be related to the study of Deb (2019), which emphasizes the essential role of accounting theory in building core skills for the profession. Deb asserts that a strong theoretical foundation is critical for producing accurate financial reports, a concept that respondents appear to understand, as reflected in their moderate confidence in these areas. The gap between theory and practice in accounting is also evident, with practical skills often trailing theoretical knowledge. Findings revealed where students display higher confidence in tasks like preparing journal entries—a fundamental theoretical skill—compared to more application-based tasks, such as financial analysis, which require translating theory into practice.

Confidence level of the respondents in taking the LECPA in terms of proficiency in solving accounting problems

The table presents the Confidence level of the respondents in taking the LECPA in terms of proficiency in solving accounting problems which indicates the mean, standard deviation and remarks.

Proficiency in Solving Accounting Problems

Proficiency in solving accounting problems is the ability of students to effectively apply accounting principles and techniques to solve various financial and accounting challenges. This includes tasks such as preparing financial statements, analyzing financial data, and making informed decisions based on accounting information. Proficiency is an important factor in determining students' readiness for the Licensure Examination for Certified Public Accountants, as it reflects their competence in handling practical accounting scenarios.

Table 2

Confidence Level of the Respondents in Taking the LECPA in Terms of Proficiency in Solving Accounting Problems

Indicators	Mean	Standard deviation	Remarks
1. Financial accounting and reporting problems.	4.16	0.75	Fairly Confident
2. Advanced financial accounting and reporting problems.	3.41	0.71	Fairly Confident
3. Simple audit problems.	4.06	0.73	Fairly Confident
4. Complex audit problems.	3.23	0.81	Somewhat Confident
5. Simple management services problems.	3.95	0.85	Fairly Confident
6. Complex management services problems.	3.41	0.71	Fairly Confident
7. Simple Regulatory Framework for Business Transactions (RFBT) problems.	4.06	0.69	Fairly Confident
8. Complex Regulatory Framework for Business Transactions (RFBT) problems.	3.44	0.73	Fairly Confident
9. Simple taxation problems.	4.27	0.77	Completely Confident
10. Complex taxation problems.	3.59	0.80	Fairly Confident
Overall Weighted Mean = 3.76 Standard Deviation = 0.58 Verbal Interpretation = Fairly Confident			

Table 2 shows the confidence level of the respondents in taking the LECPA in terms of proficiency in solving accounting problems. The mean scores for the indicators range from **3.23** to **4.27**, with a general trend of "Fairly Confident" ratings across most areas. The highest mean score, **4.27**, is associated with simple taxation problems, where respondents reported feeling "Completely Confident." On the other hand, the lowest mean score, **3.23**, is for complex audit problems, where respondents reported feeling only "Somewhat Confident." This indicates that respondents feel more confident with simpler problems but have less confidence when faced with more complex scenarios.

The standard deviations for each indicator ranges from **0.69** to **0.85**, with an overall standard deviation of **0.58**, suggesting that while respondents generally share similar confidence levels, there is still some variation in their responses. The overall weighted mean of **3.76** falls within the "Fairly Confident" category, indicating that, as a group, the respondents feel adequately confident in their ability to handle a range of accounting, auditing, and taxation problems, though there are still areas where they feel less confident, particularly in complex problems.

Respondents express strong confidence in solving simpler problems, such as in taxation, they show a moderate level of confidence with more complex problems, particularly in auditing and management services. The overall confidence level of "Fairly Confident" suggests that while the respondents are prepared, further practice or study in more complex areas could help improve their self-assurance and competency.

The findings show that the Confidence level of the respondents in taking the LECPA in terms of proficiency in solving accounting problems can be related to the study of Bongalonta & Bongalonta (2023), it shows that limited background knowledge and poor calculation skills make accounting studies more challenging, affecting students' confidence and comprehension. Findings are consistent with the respondents' confidence levels, where they reported higher confidence in simpler accounting tasks, such as solving basic taxation problems, but lower confidence in tackling complex audit issues. It reflects that students feel more secure with foundational skills but may struggle with advanced tasks that require integrating theory with practical application.

The findings of the study also align with Cerbito's (2020) research on the relationship between confidence and academic proficiency, particularly in subjects requiring analytical skills like accounting and Mathematics. Just as Cerbito observed that low self-confidence in Mathematics correlated with lower proficiency, the current study underscores the importance of confidence in accounting problem-solving. Respondents reported varying levels of confidence, with higher confidence in simpler tasks and lower confidence in complex ones, reflecting the need to address confidence gaps, especially in more difficult areas. This connects to Cerbito's suggestion that improving student attitudes can enhance academic performance.

Additionally, the study resonates with Terblanche and De Clercq's (2021) emphasis on critical thinking in accounting education. By linking confidence to problem-solving proficiency, both studies highlight the complementary role of confidence and critical thinking in preparing students for real-world accounting challenges. Educators can benefit from integrating confidence-building strategies and critical thinking skills into the curriculum to enhance students' academic and professional success.

Confidence level of the respondents in taking the LECPA in terms of test-taking skills

The table below presents the confidence level of the respondents in taking the

LECPA in terms of test-taking skills which indicates the mean, standard deviation and remarks.

Test-Taking Skills

Test-taking skills refer to the strategies and abilities that students use to effectively approach and succeed in exams. These skills include time management, the ability to interpret and analyze questions accurately, techniques for minimizing test anxiety, and strategies for organizing and presenting answers clearly. In the context of the Licensure Examination for Certified Public Accountants, strong test-taking skills are essential for students to efficiently apply their knowledge of accounting principles and concepts under exam conditions.

Table 3

Confidence Level of the Respondents in Taking the LECPA in Terms of Test-Taking Skills

Indicators	Mean	Standard deviation	Remarks
1. Thoroughly review past coverage material before taking an exam.	3.93	0.84	Fairly Confident
2. Always ensure that I am in my best condition (physically prepared) when taking an exam.	3.80	0.82	Fairly Confident
3. Can manage anxiety and stress during exam (mentally prepared).	3.63	0.91	Fairly Confident
4. Carefully read instructions provided for the exam.	4.20	0.78	Fairly Confident
5. Effectively manage the time allotted for the exam.	3.84	0.91	Fairly Confident
6. Can understand the questions and the requirements of the problem.	3.87	0.75	Fairly Confident
7. Confident in answering questions that involve concepts and theories.	3.74	0.81	Fairly Confident
8. Confident in answering questions that require analysis and computation.	3.48	0.78	Fairly Confident
9. Accurately distinguish relevant from irrelevant information during an exam.	3.67	0.85	Fairly Confident
10. Feel confident in checking my calculations and answers before submitting my exam.	3.49	0.85	Fairly Confident
Overall Weighted Mean = 3.77 Standard Deviation = 0.65 Verbal Interpretation = Fairly Confident			

Table 3 shows the confidence level of the respondents in taking the LECPA in terms of test-taking skills. The mean scores range from 3.48 to 4.20, with most indicators falling within the "Fairly Confident" category. The highest mean score, 4.20, is for carefully reading the instructions provided for the exam, indicating a strong level of confidence in this area. The lowest mean score, 3.48, is for confidence in answering questions that require analysis and computation, suggesting that respondents feel less confident in handling such tasks.

The standard deviations for each indicator ranges from 0.75 to 0.91, with an overall standard deviation of 0.65, indicating that while most respondents share similar levels of confidence, there is some variation in their responses. The overall weighted mean of 3.77 falls within the "Fairly Confident" range, reflecting a general sense of adequate confidence in their exam preparation and performance skills.

Respondents express a solid level of confidence in their ability to review materials, manage time, and follow instructions during exams. However, they feel less confident when it comes to tasks requiring more complex analysis or checking calculations before submission.

The overall confidence level of "Fairly Confident" suggests that while the respondents are generally prepared for exams, there is room for improvement in certain areas, particularly in tackling more challenging questions and ensuring accuracy in their answers.

The findings show that the Confidence level of the respondents in taking the LECPA in terms of test-taking skills can be related to the study of Ketworrachai and Sappapan (2022), it emphasized a positive correlation between the use of test-taking strategies and student performance, particularly in complex testing scenarios like reading comprehension. Findings shows a higher proficiency students demonstrated increased confidence and frequency in utilizing test-taking strategies compared to their lower proficiency peers. Similarly, the respondents expressed varying levels of confidence in specific test-taking skills, with greater confidence in areas like reviewing material and reading instructions. It reflects with Ketworrachai and Sappapan's study, suggesting that frequent practice and targeted strategy use enhance students' confidence levels in test-taking, which is crucial for complex examinations such as the LECPA.

Summary of the Confidence Level of BSA Students in taking the Licensure Examination for Certified Public Accountants

The table below shows the overall confidence level of the respondents in taking the LECPA in terms of knowledge on accounting theories, proficiency in solving accounting problems and test-taking skills.

Table 4

Summary of the Confidence Level of BSA Students in Taking the Licensure Examination for Certified Public Accountants

Indicators	Mean	Standard deviation	Remarks
Knowledge on Accounting Theories	3.87	0.61	Fairly Confident
Proficiency in Solving Accounting Problems	3.76	0.58	Fairly Confident
Test-Taking Skills	3.77	0.65	Fairly Confident
OVERALL	3.80	0.61	Fairly Confident

The table summarizes the confidence levels of BS Accountancy (BSA) students in key areas related to their preparation for the Licensure Examination for Certified Public Accountants (CPA). The mean scores for each indicator range from **3.76** to **3.87**, indicating a consistent level of "Fairly Confident" across all areas. The highest mean score, **3.87**, is for knowledge of accounting theories, suggesting that respondents feel more confident in their theoretical understanding. The lowest mean score, **3.76**, is for proficiency in solving accounting problems, though it still falls within the "Fairly Confident" range.

The standard deviations for each indicator range from **0.58** to **0.65**, with an overall standard deviation of **0.61**, indicating that there is some variability in the responses, but overall, the confidence levels are relatively consistent among the respondents. The overall weighted mean of **3.80** reflects a general confidence level of "Fairly Confident" across the three areas.

The result aligns with Wolcott's (2021) emphasis on the importance of critical thinking in accounting education. The study suggests that BSA students feel relatively confident in their theoretical knowledge (highest score of 3.87 for accounting theories), but they express slightly less confidence in their proficiency in solving accounting problems (lowest score of 3.76). This could reflect the challenges highlighted in Wolcott's research, where accounting education should focus not just on technical knowledge but also on developing stronger critical thinking skills. The slightly lower confidence in solving accounting problems may indicate a gap in practical application and problem-solving skills, which are crucial for entry-level accountants. The gap also supports Wolcott's recommendation for further research and improvements in accounting education to better address students' development of both technical knowledge and critical thinking abilities.

Relationship between the demographic profile of the respondents and their confidence level in taking the LECPA

The table below shows the Relationship between the demographic profile of the respondents and their confidence level in taking the LECPA which indicates the computed R-value, correlation and verbal interpretation.

Table 5

Relationship between the Demographic Profile of the Respondents and their Confidence Level in Taking the LECPA

Demographic profile	Confidence level	Computed r-value	Correlation	Verbal interpretation
Gender	Knowledge on Accounting Theories	0.5993	Moderate Correlation	Significant
	Proficiency in Solving Accounting Problems	0.3827	Low Correlation	Significant
	Test-taking Skill	0.3928	Low Correlation	Significant
Average Monthly Income	Knowledge on Accounting Theories	0.4982	Moderate Correlation	Significant
	Proficiency in Accounting Problems	0.0497	Low Correlation	Significant
	Test-taking Skill	0.1063	Low Correlation	Significant
GWA	Knowledge on Accounting Theories	0.3867	Low Correlation	Significant
	Proficiency in Accounting Problems	0.4839	Moderate Correlation	Significant
	Test-taking Skill	0.6099	Moderate Correlation	Significant

These insights can be interpreted through several psychological and educational theories, including Self-Efficacy Theory, Social Cognitive Career Theory, and Mastery Learning Theory.

According to Self-Efficacy Theory, individuals' confidence in their ability to succeed in specific tasks, like the LECPA exam, is largely influenced by their belief in their own capabilities. The moderate correlation between average monthly income and confidence in knowledge of accounting theories ($R = 0.4982$) suggests that those with higher income may have better access to resources such as study materials or tutoring, which in turn boosts their self-efficacy in this area. Additionally, the stronger correlations between GWA and confidence in proficiency in solving accounting problems ($R = 0.4839$) and test-taking skills ($R = 0.6099$) imply that individuals who perform well academically are more likely to have a high level of self-efficacy. As their academic success build their belief in their own abilities, their confidence in handling complex exam tasks increases, consistent with Bandura's concept of self-efficacy.

In Social Cognitive Career Theory (SCCT), both socioeconomic factors and academic performance play key roles in shaping career-related confidence. The moderate correlation between income and knowledge of accounting theories suggests that greater income may facilitate access to better educational opportunities and networks, which can influence career aspirations and self-efficacy. SCCT emphasizes the importance of outcome expectations—the belief that one's efforts will lead to success. This theory is supported by the data, as respondents with higher GWA tend to be more confident in their test-taking skills and proficiency in solving accounting problems, likely due to their past academic successes, which reinforce their belief that they can succeed on the LECPA.

Mastery Learning Theory posits that learners can achieve high levels of success if they are given enough time and resources to master each concept before moving on to the next. The data supports this theory, especially the stronger correlations between GWA and test-taking skills ($R = 0.6099$). This suggests that individuals who have mastered foundational knowledge in accounting (as reflected in their higher GWA) are more confident in their ability to perform on the exam. The moderate correlation between income and proficiency in solving accounting problems ($R = 0.4839$) indicates

V. SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

This chapter presented the summary of findings, conclusions based on findings, and recommendations drawn from the conclusion. The findings of the study were ordered according to the specific sub-problems stated in the first chapter.

Summary of Findings

The study aims to determine the Confidence Level among the Bachelor of Science in Accountancy students and determine the significant relationship between the demographic profile and confidence level of the respondents in taking the LECPA in terms Knowledge on Accounting Theories, Proficiency in Accounting Problems, and Test-Taking Skills. The researchers used a correlational quantitative approach. Data needed were gathered through the distribution of survey questionnaires via Google Forms. The instruments used were survey questionnaire and a Confidence Level Likert scales. The researchers utilized the statistical treatment of the data gathered and collected in order to attain the objectives.

From the analysis of data, the findings were as follows:

1. Demographic Profile of the Respondents in terms of: 1.1. Gender

The result shows the percentage and frequency of the demographic profile of the respondents in terms of Gender. Out of 86 total respondents, most of them are "Female" with the highest frequency of seventy-six (76) or 88.37% while the gender "Male" scores the lowest frequency of ten (10) or 11.63% of the total population.

1.2. Average Monthly Household Income

Most of the respondents of the study has an average monthly household income of "P10,957 to P21,914" with the frequency of forty-one (41) or 47.67% of the total population, followed by the average monthly income of "P21,915-P43,828" with frequency of twenty-six or 30.23% of the total population and only three (3) or 3.49% of the total population has the average monthly income of "P219,140 and above.

1.3. GWA

According to the data gathered by the demographic profile of the respondents in terms of general weighted average (GWA); out of 86 respondents, the general weighted average (GWA) of "1.75 - 2.00" got the highest frequency of forty-three (43) or 50.00% of the total population, followed by the GWA of "1.25 - 1.50" with frequency of thirty-five or 40.70% of the total population. On the other hand, the GWA of "2.75 3.00" received the lowest frequency of zero or none of the total population.

2. Confidence level of the respondents in taking the LECPA in terms of: 2.1. Knowledge on Accounting Theories

The result illustrates the confidence level of the respondents in taking the LECPA in terms of knowledge on accounting theories; the second statement "Can prepare financial journal entries including adjusting entries." got the highest mean score of 4.08 with a standard deviation of 0.83, followed by the fourth statement "Familiar with the audit process." which got the mean score of 4.06 with a standard deviation of 0. While the seventh statement "Familiar with the formulas for financial ratios and comparative analysis (horizontal and vertical analysis)." got the lowest mean score of 3.60 with a standard deviation of 0.82. All items interpreted as *Fairly Confident*. The overall mean of 3.87, standard deviation of 0.61, indicate that the confidence level of the respondents in taking the LECPA in terms of knowledge on accounting theories have a remark of *Fairly Confident* and verbally interpreted as *High*.

2.2. Proficiency in Accounting Problems

Based on the results, the confidence level of the respondents in taking the LECPA in terms of proficiency in accounting problems; the ninth statement "Simple taxation problems." got the highest mean score of 4.27 with a standard deviation of 0.77 and is interpreted as *Completely Confident*. It is followed by the first statement "Financial accounting and reporting problems." which got the mean score of 4.16 with a standard deviation of 0.75 and is interpreted as *Fairly Confident*. While the fourth statement "Complex audit problems." got the lowest mean score of 3.23 with a standard deviation of 0.81 and is interpreted as *Somewhat Confident*. The overall mean of 3.76, standard deviation of 0.58, indicate that the confidence level of the respondents in taking the LECPA in terms of proficiency in accounting problems have a remark of *Fairly Confident* and verbally interpreted as *High*.

2.3. Test-Taking Skills

The results revealed that the confidence level of the respondents in taking the LECPA in terms of test-taking skills; the fourth statement "Carefully read instructions provided for the exam." got the highest mean score of 4.20 with a standard deviation of 0.78 and is interpreted as *Fairly Confident*. It is followed by the first statement "Thoroughly review past coverage material before taking an exam." which got the mean score of 3.93 with a standard deviation of 0.84 and is interpreted as *Fairly Confident*. While the eight statement "Confident in answering questions that require analysis and computation." got the lowest mean score of 3.48 with a standard deviation of 0.78 and is interpreted as *Fairly Confident*. The overall mean of 3.77, standard deviation of 0.65, indicate that the confidence level of the respondents in taking the LECPA in terms of test-taking skills have a remark of *Fairly Confident* and verbally interpreted as *High*.

3. Relationship between the demographic profile of the respondents and their confidence level in taking the LECPA

The findings of the study show that all of the demographic variables have a significant relationship to the confidence level of BSA students in taking the LECPA. The demographic profile gender and average monthly household income relates to knowledge in accounting theories; GWA to proficiency in accounting problems and test-taking skill has a moderate correlation with the scales of $\pm 0.41 - \pm 0.70$. While gender and average monthly household to proficiency in accounting problems and test-taking skill; GWA to knowledge on accounting theories shows a low correlation with the scales of $\pm 0.21 - \pm 0.40$.

Conclusion

The research findings indicate that the respondents generally feel "Fairly Confident" in their abilities to take the LECPA, as demonstrated across three areas: knowledge of accounting theories, proficiency in solving accounting problems, and test-taking skills.

1. The findings of the respondents' demographic profile show that in terms of gender, the majority of the BSA respondents are females. Meanwhile, in terms of average monthly household income, the study shows that the majority of the respondents has an household income ranges from P10,957 to P21,914 which is considered as lower-middle-income. And in terms of GWA, it indicates that most of the respondents have a general weighted average (GWA) of 1.75 to 2.00 translated as "Good".
2. In terms of accounting theories, respondents feel most confident about preparing financial journal entries and are least confident about financial ratio analysis. The overall confidence mean of 3.87 suggests a high level of self-assurance, but it is mostly moderate rather than complete confidence.
3. For proficiency in accounting problems, respondents feel most confident in handling simple taxation problems, while complex audit problems received the lowest confidence score. The overall mean score of 3.76 here also falls under "Fairly Confident," indicating moderate confidence with room for improvement, especially in more complex areas.
4. In terms of test-taking skills, respondents are most confident in reading instructions carefully and least confident in handling questions requiring analysis and computation. The overall confidence indicates that while respondents generally have a good foundation in test-taking skills, they could benefit from enhanced skills in analytical and computational areas.
5. The respondents demonstrate a solid foundation and "Fairly Confident" level of preparedness in taking the LECPA, with particular strengths in simpler accounting problems and basic test-taking practices. However, they may benefit from targeted support in complex audit problems, financial ratio analysis, and analytical question-solving to boost their overall confidence to a more complete level.
6. Researchers discovered that the relationship between the demographic profile of the respondents and their confidence level in taking the LECPA in terms of gender as to Knowledge on Accounting Theories, is Significant and is interpreted with Moderate Correlation; as to Proficiency in Accounting Problems, it is Significant and is interpreted with Low Correlation; and as to Test-taking Skill, the R-value is Significant and is interpreted with Low Correlation.

Recommendation

After thorough assessment and consideration of the preceding findings and conclusions, the following recommendations are made:

1. To strengthen "Knowledge, Proficiency and Test-Taking skills in Accounting" it is advised that students should go beyond the basics of Accounting theories, Accounting problems, and Test-taking skills. Students should be highly proficient in applying fundamentals of accounting.

In order for students to obtain "Knowledge on Accounting Theories", students need to engage with foundational principles, participate in practical exercises, and apply real-world scenarios to deepen their understanding and retention

· In order for students to obtain “Proficiency in Accounting Problems,” students should practice applying theoretical knowledge to diverse problem sets, participate in hands-on exercises, and engage in case studies that reflect real-world financial challenges.

· In order for students to obtain “Test-taking skills” it is essential for the students to engage in a multifaceted preparation approach. This should include regular practice with sample exams and past test papers to familiarize themselves with the format and types of questions commonly encountered.

Additionally, students should focus on mastering fundamental accounting concepts, as well as developing strong analytical and problem-solving skills that are crucial for success in this field. Utilizing various study resources, such as textbooks, online courses, and tutorial sessions, will also contribute to a well-rounded grasp of the material.

Moreover, students should learn effective test-taking strategies, including time management techniques, the process of eliminating incorrect answer choices, and understanding how to approach multiple-choice questions and problem-solving scenarios under exam conditions.

2. For the School Administrators, it is recommended to continue programs the Peer mentoring and academic supports that will further enhance and assist students in Laguna University who may struggle with complex accounting concepts. The enhanced program will help the students understand the complex of Accounting and elevate the skills which they can use in their future career.

3. The institution should actively seek to provide more opportunities for students to enhance their knowledge in accounting and promote confidence level in taking LECPA. This can be accomplished by collaborating with external organizations specifically tailored for accounting students. Seminars and training sessions provide in-depth knowledge of key accounting concepts, principles and practices. This will not only keep students knowledgeable but also a solid foundation that increases students’ confidence level as they become more familiar with the different areas of accounting. By focusing on improving their accounting skills, students will gain valuable knowledge that will equip them for success in their future careers.

4. Future researchers are encouraged to undertake further studies focused on accounting theories, accounting problems, and test-taking skills to gather additional insights and perspectives. This research could prove valuable in assisting the institution in its efforts to enhance students' understanding of accounting principles and their ability to solve related problems effectively. By exploring various aspects of accounting education, including common challenges faced by students and effective strategies for exam preparation, researchers can provide recommendations that may lead to improved academic outcomes and better equip students for success in their professional careers.

5. Proposed Action Plan to Enhance Student’s Confidence Level and Intensify the Accounting Review Course

Action Points: Customized Review Modules Focused on Weak Areas

Develop targeted review modules to strengthen knowledge on accounting theories, focusing particularly on topics where students showed lower confidence, such as financial ratios and comparative analysis.

Objective(s): To enhance the confidence and proficiency of Bachelor of Science in Accountancy (BSA) students in preparation for the Licensure Examination for Certified Public Accountants (LECPA) by addressing identified areas of improvement

Person Involve: Bachelor of Science in Accountancy Students and Department Faculty **Outcome Goals:**

- Elevate the overall confidence level of BSA students from "Fairly Confident" to "Completely Confident" in accounting theories and problem-solving.
- Strengthen the correlation between GWA and proficiency in key exam areas, ensuring better performance in LECPA.

Monitoring and Evaluation:

- Regularly collect feedback through surveys to track students' confidence levels and progress.
- Analyze performance metrics from mock exams to adjust review strategies as needed.
- Measure the success of implemented changes through pre- and post-course evaluations.

Action Points: Confidence-Building Initiatives

Organize seminars focused on mindset and confidence-building, taught by professionals who have passed the LECPA. These sessions will cover tips on maintaining composure during the exam and effective test-taking techniques.

Introduce mindfulness and stress management workshops to reduce exam-related anxiety and improve focus during study sessions and the actual exam.

Objective(s):

· **Enhance Test-Taking Confidence:**

To equip participants with practical strategies and techniques that foster self-confidence, composure, and mental resilience during exams, with a specific focus on the LECPA.

· **Reduce Exam Anxiety and Stress:**

To provide tools for managing stress, fostering mindfulness, and improving mental focus, helping participants reduce anxiety during both their study sessions and the actual exam.

· **Promote Effective Exam Preparation:**

To introduce proven test-taking strategies and mindset techniques that maximize performance and improve results on the LECPA exam.

Outcome Goals:

- Increased Confidence among Participants · Sustained Confidence Beyond the Exam
- Higher Mindfulness and Stress Management Skills · Improved Exam Performance

Person Involve: Bachelor of Science in Accountancy Students and Department Faculty

Monitoring and Evaluation: · Attendance sheet

- Pre- and post- Confidence Evaluation Form **Action Points:** Enhanced Practice Exam Sessions

Schedule regular mock exams that simulate the LECPA environment emphasizing the importance of reading instructions carefully and managing time efficiently

Offer detailed feedback sessions after each practice exam to help students understand their strengths and areas for further review.

Objective(s):

- To improve the test-taking skills of BSA students essential in taking the Licensure Examination for Certified Public Accountant
- To provide students with regular mock exams that replicate the conditions of the LECPA exam, emphasizing the importance of reading instructions carefully and managing time efficiently during the test.
- To offer detailed, personalized feedback after each practice exam that helps students identify their strengths and weaknesses, enabling them to focus their efforts on areas requiring further review and improvement.

Person Involve: Bachelor of Science in Accountancy Students and Department Faculty

Outcome Goals:

- Enhanced Test Performance and Time Management: · Increased Confidence in Test-Taking Ability
- Improved Exam Results
- Clear Identification of Strengths and Areas for Improvement **Monitoring and Evaluation:**
- Mock Exam Attendance and Participation
- Performance Tracking Across Mock Exams
- Self-Reported Confidence and Preparedness

Action Points: Skill-Based Workshops

Conduct workshops emphasizing analytical and computational skills, aimed at improving students' ability to answer questions requiring complex problem-solving. **Objective(s):**

- Address lower confidence areas in proficiency in accounting problems. · Improve student's analytical and computational skills.

Person Involve: Bachelor of Science in Accountancy Students and Department Faculty · Improved Problem-Solving Ability of Students

- Enhanced Test Performance on Complex Questions · Increased Confidence in Analytical Tasks

Monitoring and Evaluation:

- Workshop Attendance and Participation · Performance on In-Session Exercises
- Pre- and Post-Workshop Assessments

Action Points: Enhanced Review Schedule and Materials

Offer a structured review schedule that balances theory, problem-solving, and test-taking strategies. Ensure the material is aligned with the LECPA's latest syllabus and includes varied question types.

Provide supplementary resources such as video tutorials and recorded lectures for flexible learning options, accommodating students' varying schedules and learning preferences.

Objective(s):

- To offer a well-rounded review schedule that effectively balances theoretical content, problem-solving practice, and test-taking strategies, ensuring alignment with the LECPA syllabus and addressing various question formats.
- To support students with varied learning preferences by providing supplementary materials such as video tutorials, recorded lectures, and other flexible resources that enhance the overall study experience.
- To ensure participants are fully prepared for the LECPA by delivering high-quality, relevant review materials that cover all topics and skills needed for the exam

Outcome Goals:

- Improved Understanding and Retention of Key Concepts
- Better Exam Performance through Effective Problem-Solving Practice · Enhanced Test-Taking Strategy Execution
- Greater Flexibility and Accessibility for Diverse Learners · Increased Confidence and Preparedness
- Higher Pass Rate

Person Involve: Bachelor of Science in Accountancy Students and Department Faculty **Monitoring and Evaluation:**

- Attendance sheet
- Student's Examination/Quizzes/Activity Scores · Feedback collection

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APPENDIX A

COMMUNICATION LETTER TO THE RESPONDENTS

COMMUNICATION LETTER TO THE RESPONDENTS

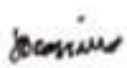
Dear Respondent,

We, the 4th year BSA students of Laguna University are conducting a study entitled "Demographic Variables and Confidence Level of Accountancy Students to Licensure Examination for Certified Public Accountants: Basis for Intensive Accounting Review Program" and we would like to request a few minutes of your time to respond to our survey.

We are committed to comply with the Philippine Data Privacy Act of 2012 or RA 10173 in handling your data with confidentiality and anonymity. Data will only be presented as a summary or will be reported only as a collective combined total. By accepting the private policy act of the university, you entrust your data with us and we will do our best to keep your information confidential.

Thank you.

The researchers


Castillo, Jester B.
Delos Santos, Claudine D.
Espiritu, Jessica A.
Garbo, Patrick James B.
Pampulan, Angela May C.

APPENDIX B

INFORMED CONSENT



LAGUNA UNIVERSITY
Research and Development Center
 Laguna Sports Complex, Brgy. Bubukal
 Santa Cruz, Laguna



LU/AA-FQ-13 rev.0 10132020

INFORMED CONSENT FORM

I, _____, _____ years old, a resident _____ express that the researchers informed me on the purpose of their study, the reasons why I was selected as respondent, the benefits, and risks of my participation, my right to end my involvement without need of explanation, my right to ask questions about my participation, to answer questions that I want to respond and refuse items I do not want to answer. Moreover, the researchers assured me that my answers would be kept confidential and my identity shall be anonymous. They informed me of the need to record the interviews and they will give me a printed copy of such transcript so I can review my answers, remove or add portions of my explanation. They told me that I could be asked later to validate the results of the study and to make suggestions to improve certain conditions.

Given all conditions, I agree to participate in this study by signing this **Informed Consent Form**.

Name of Respondent	Signature	Date

APPENDIX C

RESEARCH TITLE JUSTIFICATION



RESEARCH TITLE JUSTIFICATION

Group No. 1	Program: BSA	SIGNATURE
Group Leader	Garcia, Ramon James S.	
Group Member	Quinto, Jelle S.	
	Delos Santos, Crisvelle D.	
	Estrella, Jessica A.	
	Parraluan, Angela May C.	
Proposed Research Adviser	Dr. Nardya T. Qimaculangan	
Date Submitted	Nov. 26, 2024	

Proposed Research No 01

Title	Factors Influencing Academic Challenges Among Accountancy Students and their Impact on Subject Difficulty and Failure Rate.
Brief Description (establish the rationale of the study, research objectives, locale, target respondents, and method of data collection)	<p>Rationale The purpose of the study is to define and understand the various factors that contribute to the difficulty and failure rates in accounting subjects among accountancy students of Laguna University.</p> <p>Objectives</p> <ol style="list-style-type: none"> 1. Identify the common factors influencing academic challenges among accountancy students. 2. Answer the question on how these factors contribute to the difficulty of the subject and the failure rates of students. <p>Locale Laguna University</p> <p>Target Respondents Accountancy Students in Laguna University</p> <p>Method of data The researcher will conduct their research using survey questionnaire.</p>
For PR, please describe the market information	

Proposed Research No 02

Title	Quantitative Assessment of Geographical Location Influence on SVE Business Condition around Sta. Cruz, Laguna
Brief Description (establish the rationale of the study, research objectives, locale, target respondents, and method of data collection)	<p>Rationale This research aims to quantitatively analyze local business dynamics by investigating the influence of geographical location on businesses within similar industries.</p> <p>Objectives</p> <ol style="list-style-type: none"> 1. Analyze the distribution of businesses within similar industries in the chosen geographic area. 2. Investigate the impact of geographical location on business conditions in terms of profit and popularity. <p>Locale Sta. Cruz, Laguna</p> <p>Target Respondents SVEs in Sta. Cruz, Laguna</p> <p>Method of data The researcher will conduct their research using survey questionnaire.</p>
For PR, please describe the market information	

Proposed Research No 03

Title	Correlation Between Academic Year Level and Confidence in Global Competence of Accountancy Students of Laguna University
Brief Description (establish the rationale of the study, research objectives, locale, target respondents, and method of data collection)	<p>Rationale This research aims to investigate the relationship between the academic year level of accountancy students and their confidence levels in global competence.</p> <p>Objectives</p> <ol style="list-style-type: none"> 1. Assess the level of confidence in global competence among accountancy students across different year levels. 2. Identify factors influencing the development of global competence confidence among accountancy students. <p>Target Respondents BSA student from 1st year to 4th year</p> <p>Method of data The researcher will conduct their research using survey questionnaire.</p>
For PR, please describe the market information	

APPENDIX D

THESIS ADVISING FORM

LU/AA-FO-10 rev. 0 10132020



LAGUNA UNIVERSITY
Research and Development Center
 Laguna Sports Complex, Brgy. Bubukal
 Santa Cruz, Laguna



THESIS ADVISING FORM

Group No	Group 2 : Demographic Variables and Confidence Level of Accountancy Students to Licensure Examination for Certified Public Accountants: Basis for Intensive Accounting Review Program	Sem, AY	1st Semester 2024-2025
Department	College of Business, Administration, and Accountancy	Program	Bachelor of Science in Accountancy

We agree to engage in adviser-advisee relationship in consonance to a thesis/capstone project/feasibility study/ project study that will be written from August to December 2024.

We agree to follow a work schedule. In the event the adviser fails to honor the terms of the Agreement while the research is implemented, he/she shall not receive the pay equivalent to the service rendered.

We agree that the academic partnership leads to publication of the manuscript in a reputable peer-reviewed journal with the Adviser as the co-author and the advisee, the primary author. In such case, the publication fee shall be paid by the advisee or could be sourced out from sponsors. Both parties will implement the corrections during the peer review process.

We agree that the paper is presented in a public forum by the Advisee if available at such an opportunity or by the Adviser if the Advisee is no longer around. Only the name of the oral presenter shall be submitted to the Conference organizer.

We agree to follow stringent quality assurance measures such as professional editing, plagiarism, grammar and readability tests, reference checking, intercontinental literature sources, Statistical software processing if applicable, among others.

We agree to use various forms of contact such as face to face, online skype and facetime, viber and mobile, email, social network such as Facebook messenger, LinkedIn, among others.







We agree to dress formally and prepare adequately for the formal oral presentation both in the oral defense panel and public performances.

We agree to be open, honest and frank with each other to expedite the work.

We agree to give time to complete this work by following the timelines in the stages of the research and official time for the public and professional duties of the adviser.

We agree to inform each other of developments such as submission to the Dean must bear the signature of the adviser as an endorsement, and whoever is going to present the paper in public forum, and presentation of the article to a particular journal.

Signed this _____ of _____ in the year of our Lord two thousand and eighteen in Laguna University, Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna.

Castillo, Jester B.  Delos Santos, Claudine D.  Espiritu, Jessica A.  Garbo, Patrick James B.  Pampluan, Angida May C.  <div style="text-align: center;"><small>Advisees</small></div>	 Ms. Maria G. Magcalas <div style="text-align: center;"><small>Adviser</small></div>
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APPENDIX E

NON-DISCLOSURE AGREEMENT FOR RESEARCH STUDENTS

LJAAFD-121 ms5 12012021



LAGUNA UNIVERSITY
 Research and Development Center
 Laguna State Complex, Alay, Alabul
 Santa Cruz, Laguna



NON-DISCLOSURE AGREEMENT FOR RESEARCH STUDENTS
(Laguna University as Researcher Only)

In consideration of being given access to information that will be valuable for my research in the area of **DEMOGRAPHIC VARIABLES AND CONFIDENCE LEVEL OF ACCOUNTANCY STUDENTS TO LICENSURE EXAMINATION FOR CERTIFIED PUBLIC ACCOUNTANTS BASIS FOR INTENSIVE ACCOUNTING REVIEW PROGRAM** for **College of Business Administration and Accounting** Department of Laguna University, I voluntarily agree as follows:

- Trade Secrets**
I understand that during the course of my research, confidential information may be disclosed to me or I may gain access to trade secrets and other proprietary or confidential information of the Laguna University. This includes, but is not limited to:
(a) technical information concerning research projects, technical specifications and correspondence, techniques, designs, drawings, diagrams, software code, test results, processes, inventions, and
(b) the Laguna University's business information, including cost information, accounting and unpublished financial information, business plans, customer lists and customer information, purchasing techniques, supplier lists and supplier information and marketing, production or merchandising systems, or plans, original creative works, student data, employee data, operational plan, strategic plan, curriculum plan, union management plan, or any other confidential report or disclosure of whatever nature.
- Non-disclosure of Trade Secrets**
I will keep the Laguna University's trade secrets, whether or not patented or developed by me, in the strictest confidence. I will not disclose such secrets to anyone outside the Laguna University without the Laguna University's prior written consent. Nor will I make use of any of the Laguna University's trade secrets for my own purposes or the benefit of anyone other than that of the Laguna University without its prior written consent.
However, I have no obligation to keep as confidential any information which:
(a) was already in my possession or known to me, without an obligation to keep it confidential, before such information was disclosed to me by the Laguna University;
(b) is or becomes public knowledge through a source other than me; or
(c) is or becomes lawfully available to me from a source other than the Laguna University.
- Re-use of Materials**
When my research with Accountancy Department ends, or is terminated for whatever reason, I will promptly deliver to the Department all originals and copies of all documents, records, software programs, media and other materials containing any of the Laguna University's trade secrets, I will also return to the Department all equipment, files, software programs, and other personal property belonging to it.
- Re-use of Papers or Publications**
I will submit to the Research Department a full and complete draft of any papers, reports, or proposed publications that include any information derived from my research with Accountancy Department for its review. I shall retain or delete from this material any data that the Laguna University identifies as too sensitive for disclosure.
- Re-use of Confidentiality Obligation**
My obligation to maintain the confidentiality and security of the Laguna University's trade secrets continues even after the end and termination of my research for as long as such material remains a trade secret.
- Removal of Provisions**
(a) Relationship: Nothing contained in this Agreement shall be deemed to make me a partner, joint venturer or employee of the Laguna University for any purpose.
(b) Severability: If a court finds any provision of this Agreement invalid or unenforceable, the remainder of this Agreement shall be interpreted so as best to effect the intent of the Laguna University and myself.
(c) Integration: This Agreement represents the complete understanding of the parties with respect to the subject matter and supersedes all prior proposals, agreements, representations and understandings. This Agreement may not be amended except in a writing signed by both the Laguna University and myself.
(d) Waiver: The failure to exercise any right provided in this Agreement shall not be a waiver of prior or subsequent right.
(e) Independent Effect: I acknowledge that any misappropriation of any of the Confidential Information in violation of this Agreement may cause the Laguna University irreparable harm, the amount of which may be difficult to ascertain, and therefore I agree that the Laguna University shall have the right to apply to a court of competent jurisdiction for an order enjoining any such further misappropriation and for such other relief as the Laguna University deems appropriate. This right is in addition to the remedies otherwise available to the Laguna University.
(f) Indemnity: I agree to indemnify the Laguna University against any and all losses, damages, claims, or expenses incurred or suffered by the Laguna University as a result of my breach of this Agreement.
(g) Assignment: This Agreement is a whole thing and it is intended that this Agreement, the governing party shall have the right to collect from the other party its reasonable attorney fees and costs and necessary expenditures.

(b) **Governing Law:** This Agreement shall be governed in accordance with the laws of the Republic of the Philippines.

(c) **Jurisdiction:** I consent to the exclusive jurisdiction and venue of the Writ Court in Sta. Cruz Laguna, where parties agree to litigate any action arising out of or relating to this Agreement, I waive any other venue to which I might be entitled to by domicile or otherwise.

(d) **Successors and Assigns:** This Agreement shall bind each party's heirs, successors and assigns. The Laguna University may assign this Agreement to any party at any time. I shall not assign any of its rights or obligations under this Agreement without the Laguna University's prior written consent. Any assignment or transfer in violation of this section shall be void.

7. Signature

I have carefully read and considered all clauses of this Agreement and agree that all of the provisions set forth are fair and reasonably required to protect the Laguna University's interests. I have received a copy of this Agreement was signed by me:

Name of Student	Castillo, Jason B.	Delos Santos, Christopher D.	Eugenio, Jessica A.	Garcia, Patrick James B.	Pumpuyan, Angela May C.
Signature					
Date	04-14-2024	04-14-2024	04-14-2024	04-14-2024	04-14-2024
Program	BSA	BSA	BSA	BSA	BSA
Student ID Number	201-1430	201-0065	201-0100	181-0403	201-1247

APPENDIX F

QUESTIONNAIRE

Demographic Variables and Confidence Level of Accountancy Students to Licensure Examination: Basis for Intensive Accounting Review Program

Dear Respondent,

We, the 4th year BSA students of Laguna University are conducting a study entitled “Demographic Variables and Confidence Level of Accountancy Students to Licensure Examination: Basis for Intensive Accounting Review Program” and we would like to request a few minutes of your time to respond to our survey.

We are committed to comply with the Philippine Data Privacy Act of 2012 or RA 10173 in handling your data with confidentiality and anonymity. Data will only be presented as a summary or will be reported only as a collective combined total. By accepting the private policy act of the university, you entrust your data with us and we will do our best to keep your information confidential.

Thank you.

The researchers

SURVEY QUESTIONNAIRE

General Instruction: The questionnaire is designed to further understand the level of confidence of BSA students which will help formulate every aspect of the research. Gathered data will be treated with the utmost confidentiality and shall be only used for research purposes. Your insight and cooperation are earnestly solicited and shall be highly appreciated, thank you!

Note: email addresses will ONLY be used for research purposes.

Direction: Complete the checklist questionnaire below by putting the check (/) mark next to your corresponding answers

Part 1. Demographic Profile of the Respondents

Name(Optional):

Gender:

() Male

() Female

General Weighted Average(GWA)

Average household

income (monthly)

() 1.00

() P 10,957 - P 21,914

() 1.25-1.5

() P 21,915 - P43,828

() 1.75-2.00

() P 43,829 - P 76,669

() 2.25-2.50

() P 76,670 - P 131,484

() 2.75-3.00

() P 131,485 - P219,140

() P 219,140 and above

Direction: Please rate your level of confidence in each description given below by placing a check (/) mark. You will be guided by the following scale and adjectival rating.

Rate/Level	Confidence level (%)	Description
5	90-100	completely confident
4	80-89	fairly confident
3	70-79	somewhat confident
2	60-69	slightly confident
1	50 and below	not confident at all

Part II. Confidence Level of the Respondents in taking the LECPA in terms of: Knowledge on accounting theories

Knowledge on accounting theories	5	4	3	2	1
I/am.					
1. Familiar with PFRS and GAAP.					
2. Can prepare financial journal entries including adjusting entries.					
3. Can prepare general purpose financial statements.					
4. Familiar with the audit process.					
5. Familiar with Philippine Audit Standard (PSA).					
6. Familiar with risk management and compliance.					
7. Familiar with the formulas for financial ratios and comparative analysis (horizontal and vertical analysis).					
8. Familiar with obligation and contracts and business law.					
9. Updated on income tax regulations.					
10. Updated on transfer tax regulations.					
Proficiency in accounting problems	5	4	3	2	1
I am proficient in solving.					
1. Financial accounting and reporting problems.					
2. Advanced financial accounting and reporting problems.					
3. Simple audit problems.					
4. Complex audit problems.					
5. Simple management services problems.					
6. Complex management services problems.					
7. Simple Regulatory Framework for Business Transactions (RFBT) problems.					
8. Complex Regulatory Framework for Business Transactions (RFBT) problems.					
9. Simple taxation problems.					
10. Complex taxation problems.					
Test-taking Skill	5	4	3	2	1
I/am.					
1. Thoroughly review past coverage material before taking an exam.					
2. Always ensure that I am in my best condition (physically prepared) when taking an exam.					
3. Can manage anxiety and stress during exam (mentally prepared).					
4. Carefully read instructions provided for the exam.					
5. Effectively manage the time allotted for the exam.					
6. Can understand the questions and the requirements of the problem.					
7. Confident in answering questions that involve concepts and theories.					
8. Confident in answering questions that require analysis and computation.					
9. Accurately distinguish relevant from irrelevant information during an exam.					
10. Feel confident in checking my calculations and answers before submitting my exam.					

APPENDIX G

CURRICULUM VITAE

LU-APP-FO-51 rev.0 (2012021) Page1

**LAGUNA UNIVERSITY****Academic Affairs Division**

Laguna Sports Complex, Brgy. Bulukal, Santa Cruz, Laguna

Tel. Nos. (049) 576-4359

STUDENT INTERN CURRICULUM VITAE**PATRICK JAMES BARASI GARBO**

Brgy. Balubad Lumbao, Laguna

garbopatrick26@gmail.com

09285750651

Education

Baccalaureate: Bachelor of Science in Accountancy
Laguna University
Brgy. Bulukal, Laguna Sports Complex, Santa Cruz Laguna
2019-Present

Secondary Education: Senior High School
With Honor
Lumbao Senior High School
Brgy. Wawa Lumbao, Laguna
2017-2019

Junior High School
Lumbao National High School
Brgy. Wawa Lumbao, Laguna
2013-2017

Elementary Education: With Honor
Balubad Elementary School
Brgy. Balubad Lumbao, Laguna
2007-2013

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Conference(s), Training(s), Seminar(s) Attended

"SYMPOSIUM ON LIVING A LIFE OF PURITY AND CHASTITY, AND MENTAL HEALTH AWARENESS, STRESS MANAGEMENT, SIGNS OF SELF CARE" Guidance Counseling Services, Laguna Sports Complex Gymnasium, May 13, 2024

"NATIONAL CERTIFICATE III IN BOOKKEEPING" Technical Education and Skills Development Authority, Lumban Senior High School, January 15, 2019

Skill(s)/Talent(s)

- Analytical thinking and Problem-solving skills
- Attentive and Adaptive
- Basic accounting Knowledge
- Communication skills
- Computer Literate
- Time Management skills

I hereby certify that the above information is true and correct.

PATRICK JAMES B. GARBO

PRINTED NAME OVER SIGNATURE

DATE

☒ I agree to the collection and processing of my data for the purpose of facilitating the application as student intern in accredited companies. I understand that my personal information is protected by RA 10173, Data Privacy Act of 2012, and that I am required to provide truthful information.



LAGUNA UNIVERSITY

Academic Affairs Division

Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna
Tel. Nos. (049) 578-4359

STUDENT INTERN CURRICULUM VITAE

Note: Do not change FONT STYLE and SIZE. For items not applicable, just write NOT APPLICABLE



JESTER BALBIERAN CASTILLO

Sitio Pitang Gatang Brgy. Aplaya, Pila, Laguna

castillobatang15@gmail.com

09054821358

09701831133

Education

Baccalaureate: Bachelor of Science in Accountancy
Laguna University
Laguna Sports Complex Brgy. Bubukal, Sta. Cruz, Laguna
2020 – Present

Secondary Education:

Senior High School: With Honor
Accountancy, Business and Management
Brgy. Pinagbayanan, Pila, Laguna
2019 - 2020

Junior High School: Linga National High School
Brgy. Linga, Pila, Laguna
2017 - 2018

Elementary Education: Linga Elementary School
Brgy. Linga, Pila, Laguna
2013 – 2014

LU-AA-FO-61 rev.0 09012021 / Page2

Conference(s), Training(s), Seminar(s) Attended

"HO-HO-HOLIDAY ACADEMIC WEBINAR SERIES WITH THE THEME, BOOKKEEPING WORKSHOP | BUILDING BLOCK OF TOMORROW'S PROFESSIONALS AND REALITY ACCOUNTING | CPA's ADVICE TOWARDS CHALLENGES AND OPPORTUNITY IN THE PROFESSION", Laguna University Junior Philippines Institute of Accountants, Zoom Meeting – December 4, 2022

" THE ORDER IF THE PHOENIX: KEEP THE FIRE BURNING, Laguna University Junior Philippines Institute of Accountants – October 6-8, 2021

ORBIS: NAVIGATING THROUGH THE NEW NORMAL – NATIONAL Federation Junior Philippines Institute of Accountants Region – IV Zoom Meeting , October 25, 2020

Skill(s)/Talent(s)

- Time Management
- Communication Skills
- Technical Skills
- Hardworking
- Basic Accounting Knowledge

I hereby certify that the above information is true and correct.

PRINTED NAME OVER SIGNATURE

DATE

☐ I agree to the collection and processing of my data for the purpose of facilitating the application as student intern in accredited companies. I understand that my personal information is protected by RA 10173, Data Privacy Act of 2012, and that I am required to provide truthful information.

LUAA-FD-61 rev.0 09012021 / Page1

**LAGUNA UNIVERSITY****Academic Affairs Division**

Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna
Tel. Nos. (049) 576-4359

STUDENT INTERN CURRICULUM VITAE**JESSICA ABAD ESPIRITU**

Sitio 2, Daffodil Street, Villa Corazon Subd., Brgy. Biñan Pagsanjan Laguna

Jessicaespiritu799@gmail.com

0930-913-5993

0945-713-4378

Education

Baccalaureate: Bachelor of Science in Accountancy
Laguna University
Laguna Sports Complex, Bubukal, Santa Cruz, 4009 Laguna
2020-Present

Secondary Education:

Senior High School: Accountancy, Business and Management
STI Sta. Cruz Laguna
#1552 P. Guevara Ave. Sta. Cruz, Laguna
2018-2020

Junior High School: With Honor
Pedro Guevara Memorial National High School
P. Guevara Ave. Sta. Cruz, Laguna
2014-2018

Elementary Education: 3rd Honorable Mention
Pagsawitan Elementary School
Anonas Street, Pagsawitan, Santa Cruz, Laguna
2007-2013

LU-AA-FO-51 rev.0 09012021 / Page2

Conference(s), Training(s), Seminar(s) Attended**"Women Empowerment"**

National Federation of Junior Philippine Institute Accountant-R4
 Webinar
 March 25, 2023

"Symposium on Living a Life of Purity and Chastity and Mental Health awareness Evaluations"

Laguna Sports Complex
 May 13, 2024

Skill(s)/Talent(s)

- Flexible
- Responsible
- Multitasking
- Fast learner
- Business Knowledgeable
- Time management

Employment Details**INTERN (Work Immersion)**

DTI
 Negosyo Center
 November 19, 2019-January 2020
 Duties and Responsibilities:

Encoding Business's Names
 Issuing Cedula
 Assisting Seminars for Business
 Checking all the registered Business Names
 Entertain and assist clients

I hereby certify that the above information is true and correct.

JESSICA A. ESPIRITU

PRINTED NAME OVER SIGNATURE

DATE:

☐ I agree to the collection and processing of my data for the purpose of facilitating the application as student intern in accredited companies. I understand that my personal information is protected by RA 10173, Data Privacy Act of 2012, and that I am required to provide truthful information.

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**LAGUNA UNIVERSITY****Academic Affairs Division**

Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna

Tel. Nos. (049) 576-4359

STUDENT INTERN CURRICULUM VITAE**CLAUDINE D. DELOS SANTOS**

063 Purok 1 Pinagbayanan, Pila, Laguna

delossantosclaudine15@gmail.com

09053706291

Education

- Baccalaureate:** Bachelor of Science in Accountancy
Laguna University
Laguna University Laguna Sports Complex
Brgy. Bubukal, Santa Cruz, Laguna
(2020 – Present)
- Secondary Education:** With Honors
Laguna University
Laguna Sports Complex Bubukal, Santa Cruz, Laguna
(2018 – 2020)
- With Honors
Linga National High School
Brgy. Linga, Pila, Laguna
(2014 – 2018)
- Elementary Education:** Pinagbayanan Elementary School
Pinagbayanan, Pila, Laguna
(2008 – 2014)

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Conferences, Trainings, Seminars

"TREKKING HEIGHTS, IMPROVING VALUES AND EXCELLENCE". Laguna University Junior Philippine Institute of Accountants, Laguna Sports Complex – Multi-purpose Gym, March 18, 2019.

"ORBIS: NAVIGATING THROUGH THE NEW NORMAL". National Federation of Junior Philippine Institute of Accountants Region-IV, Zoom Meeting, October 25, 2020.

"THE ORDER OF THE PHOENIX: KEEP THE FIRE BURNING". Laguna University Junior Philippine Institute of Accountants, October 6-8, 2021.

"HO-HO-HOLIDAY ACADEMIC WEBINAR SERIES, WITH THE THEME, BOOKKEEPING WORKSHOP | BUILDING BLOCK OF TOMORROW'S PROFESSIONALS AND REALITY OF ACCOUNTING | CPA'S ADVICE TOWARDS CHALLENGES AND OPPORTUNITIES IN THE PROFESSION". Laguna University Junior Philippine Institute of Accountants, Zoom Meeting, December 4, 2022.

Award(s) and Commendation(s)

Completion in Immersion: LARIMO Finance Department Support Staff", National Irrigation Administration, March 10, 2020.

"With Honors", Laguna University Senior High School, February 9, 2021.

"Kabataang Iskolar ng Pila (KIP)". Municipality of Pila, 3rd year College up to present.

Skill(s)/Talent(s)

- Basic accounting knowledge
- Communication skills
- Basic knowledge in excel
- Self Management Skills

Employment Details**POSITION: NOT APPLICABLE**

Department: NOT APPLICABLE

Company/Institution: NOT APPLICABLE

Inclusive Date/s: NOT APPLICABLE

Duties and Responsibilities: NOT APPLICABLE

List of Accomplishment and Contributions (if any): NOT APPLICABLE

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I hereby certify that the above information is true and correct.

CLAUDINE D. DELOS SANTOS
PRINTED NAME OVER SIGNATURE

JULY 8, 2024
DATE

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**LAGUNA UNIVERSITY****Academic Affairs Division**

Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna

Tel. Nos. (049) 576-4359

STUDENT INTERN CURRICULUM VITAE**ANGELA MAY CALDERON PAMPULAN**

1163 A. Mabini St. Santa Cruz, Laguna

pampulanangela@gmail.com

09514230041 / 09552174902

Education

Baccalaureate:	Bachelor of Science in Accountancy Laguna University Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna 2020-present
Secondary Education:	Senior High School With Honor Laguna State Polytechnic University (Main Campus) Bubukal, Santa Cruz, Laguna 2018-2020 Junior High School With Honor Pedro Guevara Memorial National High School P. Guevara Avenue, Santa Cruz, Laguna 2014-2018
Elementary Education:	Salutatorian Silangan Elementary School Santa Cruz, Laguna 2008-2014