



Factors influencing the LECPA performance of board topnotchers (2010-2025)

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Abstract

The licensure examination for Certified Public Accountants (LECPA) is considered among the most difficult board exams in the Philippines, as evidenced by passing rates that hover between 20-35% in the last 15 years. This is even lower than the Bar Exam national average. LECPA passing average is even lower in provinces such as Quezon. HEIs offering BSA are trying to explore multiple angles on how to improve this passing rate. Hoping to provide a lead to this end, this study attempted to look into a broad range of factors that may affect LECPA performance, using comparative and correlational analyses. From all over the country, the study gathered data from a total of 153 LECPA takers, which include 33 topnotchers, 60 passers, and 60 non-passers. Results reveal that the respondents tend to obtain higher LECPA ratings if they are more introverted and conservative, while those who are more sophisticated in music and arts tend to perform poorly in the said exam. Respondents from intact nuclear families also tend to perform better. Certain practices were associated with poor board performance, such as the use of Pomodoro and similar techniques, as well as the use of note-taking apps. Those who followed a less structured review schedule performed better. Participation in accounting competitions showed high correlation with board performance. The researchers recommend the use of the findings not necessarily for the screening of BSA applicants, but rather to develop strategies around the academic, personal, and other characteristics of students with the goal of improving board performance.

Keywords: *accounting, licensure exam, Philippines, factors*

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1. Introduction

Becoming a Certified Public Accountant (CPA) is a prestigious yet long and difficult professional journey of any aspiring accountant. Globally, the CPA licensure examination is known as one of the toughest qualifying exams, testing not just their technical accounting and finance skills, but also their analytical thinking, discipline, and perseverance. In other countries like the United States and the United Kingdom, the passing rate for the Uniform CPA Examination administered by the American Institute of CPAs has maintained an average passing rate of 45% to 55% over the years. This emphasizes the required level of mastery and preparation for attaining the title (AICPA, 2024).

Accounting licensure exams are equally competitive in numerous Asian countries such as South Korea, India and Japan, with candidates typically undergoing difficult years of extensive preparation. These exams are well known for the high declining rates and low national passing averages, reflecting high professional standards alongside the intensity of the examination process faced by examinees. For instance, India's Chartered Accountancy Final Examination resulted in an 8.33% passing rate for the first-time takers in the year 2021 (Institute of Chartered Accountants of India, 2022). This highlights the importance of knowing the factors that can help influence the board examination performance of examinees.

In the Philippines, the Licensure Examination for CPA (LECPA), formerly known as CPA Licensure Examination (CPALE), was foreseen as a challenging examination for aspiring certified public accountants. Historically, the exam has been notoriously difficult, with a low national passing rate and exceptionally high academic standards set by the Board of Accountancy under the Professional Regulation Commission (PRC). Recent trends raise significant concerns as it remains a gateway to a highly respected profession in great demand nowadays. Recently, the PRC reported an improvement in the May 2025 Licensure Examination for CPA resulting in 3,156 examinees passing out of 9,533, with a passing rate of 33.11%. However, most candidates still fail, leaving them a narrow gateway into the accounting profession under the harsh reality of such passing rates. This declining trend raised concerns and carried disturbing implications for institutional preparedness, accounting education and professional sustainability.

This study seeks to analyze the various factors influencing the LECPA performance of board toppers from 2010 to 2025. By focusing on this specific cohort, the research

offers foundational insights that can be a reference for future studies and for institutions aiming to improve their licensure examination results. Specifically, this study aims to identify the factors influencing the LECPA performance, including personality traits, family background, discipline and learning style patterns, personal lifestyle and wellness, academic factors, institutional factors, review center factors, cultural and value-based factors, career orientation, problems and obstacles, and psychological factors.

The results of this study may contribute to the development of more structured instructional approaches, review programs and support mechanisms that can assist aspiring CPAs in handling one of the most challenging licensure examinations in the Philippines. This is not only to increase the passing rate, but also to help produce more LECPA topnotchers in the future.

2. Literature Review

2.1. Theoretical Framework

Licensure examination performance is a complex outcome influenced by the interaction of individual characteristics, learning processes, environmental contexts, and motivational orientations. Prior research in educational and psychological assessment suggests that success in high-stakes professional examinations cannot be explained by academic ability alone, but rather emerges from a constellation of personal, contextual, and psychosocial factors (Gonzalez et al., 2017; Ríos Andrade et al., 2026). Anchored in this multidimensional perspective, this study integrates several complementary theories to explain the statistical association between various factors and licensure examination performance.

At the individual level, personality traits and psychological readiness play a foundational role in shaping examinees' approach to preparation and test-taking. Trait Theory of Personality, particularly the Big Five Model, posits that relatively stable traits such as conscientiousness and neuroticism influence persistence, emotional regulation, and self-discipline, which are critical during prolonged licensure preparation (McCrae & Costa, 1999). Conscientiousness has consistently been associated with effective study habits and academic achievement, while high neuroticism is linked to anxiety and performance impairment. Psychological factors are further explained by Self-Efficacy Theory and Achievement Motivation Theory, which emphasize the role of perceived competence, goal striving, and persistence in challenging tasks (Bandura, 1997; McClelland, 1987). In high-

stakes licensure contexts, examinees with stronger self-efficacy and achievement motivation are more likely to sustain effort, manage stress, and perform effectively under pressure. Test Anxiety Theory complements these explanations by accounting for the detrimental effects of excessive cognitive and emotional arousal on examination performance (Zeidner, 1998). Personal lifestyle and wellness factors are situated within the Biopsychosocial Model, which conceptualizes cognitive functioning and performance as outcomes of interacting biological, psychological, and social conditions, including sleep quality, health behaviors, and stress management (Engel, 1977).

Learning-related factors are primarily grounded in Self-Regulated Learning Theory, which views learners as active agents who plan, monitor, and evaluate their learning processes (Zimmerman, 2000). Licensure examinations demand sustained self-regulation, including time management, strategic studying, and metacognitive control. Examinees who demonstrate stronger self-regulatory skills are better equipped to adapt learning strategies and consolidate knowledge effectively. Academic factors such as grade point average and mastery of foundational courses are further explained by Constructivist Learning Theory, which posits that knowledge is built cumulatively through meaningful learning experiences (Bruner, 1996). These theories explain how discipline, learning patterns, and prior academic preparation directly contribute to licensure examination readiness.

Contextual and structural influences are explained through Ecological Systems Theory, which emphasizes the role of environmental systems in shaping individual development and achievement (Bronfenbrenner, 1979). Family background variables, including socioeconomic status, parental education, and emotional support, form part of the microsystem that influences motivation, access to resources, and academic self-concept. Social Capital Theory further explains how relationships and support networks provide informational, emotional, and normative resources that facilitate sustained licensure preparation (Coleman, 1988). Institutional factors are framed using the Input–Environment–Outcome Model, which posits that educational outcomes result from the interaction between student inputs and the learning environment provided by institutions (Astin, 1991). Faculty quality, curriculum alignment, instructional practices, and institutional support mechanisms collectively shape examinees' preparedness for licensure examinations. Review center factors are explained through Adult Learning Theory and Cognitive Load Theory, emphasizing the importance of relevance, structure, and cognitively efficient instructional

design in adult licensure preparation programs (Knowles et al., 2015; Sweller et al., 2019). Cultural and value-based factors are grounded in Cultural Capital Theory and Value–Belief–Norm Theory, which highlight how culturally embedded values related to education, perseverance, and professional achievement influence sustained engagement in licensure preparation (Bourdieu, 1986; Stern et al., 1999).

Motivational and career-related factors provide a unifying explanation for examinees’ long-term commitment to licensure attainment. Expectancy–Value Theory posits that achievement behaviors are driven by individuals’ expectations of success and the value they attach to the task (Eccles & Wigfield, 2002). Examinees who perceive licensure as essential to career advancement and professional identity are more likely to invest sustained effort in preparation. Goal Orientation Theory further distinguishes between mastery-oriented and performance-oriented goals, with mastery orientation generally associated with deeper learning strategies and resilience (Dweck, 1986). Career Construction Theory complements these perspectives by framing licensure as part of individuals’ broader career narratives and identity development (Savickas, 2005).

Guided by these theoretical perspectives, licensure examination performance is conceptualized as the outcome of interacting individual dispositions, learning and academic processes, contextual and structural influences, and motivational and career drivers. These domains are expected to exert both direct and indirect effects on licensure examination performance, providing a theoretically grounded basis for examining statistical associations using multivariate analytical techniques.

2.2. Demographic and Socio-Educational Profile

Age and gender. Several studies show that demographic factors, such as age and gender, significantly affect the LECPA performance. According to Aycocho et. al (2024), examinees with a younger age possess organized study habits and a stronger commitment to preparation for board examinations. This suggests that they have fewer responsibilities, more energy, and better cognitive skills during board preparation at a younger age. There is also evidence regarding the influence of gender on CPA examination performance. Beck et al. (2023) discovered that across many years and jurisdictions, male candidates have a consistently higher passing rate as compared to female candidates. The result of these statistics is significant and suggests that gender may play a major role in board examination

results, at least in Western context. In contrast, Leonardo et al. (2024) found that there is no significant relationship between gender and LECPA performance. This study suggests that gender was not a determining factor in having an outstanding performance in the LECPA examination.

The influence of the school these examinees graduated from on LECPA performance is also supported by several academic studies. Laguador and Refozar (2020) evaluated 415 schools that offered accountancy courses and discovered that public schools had above average passing rates, while private schools produced more board topnotchers.

Personality traits. Recent studies show that personality has a significant impact on academic performance. Bayawa et al. (2022) looked into the self-perception of topnotchers and found out that traits like faith, determination and growth mindset enabled them to stay consistent despite the challenges. Zell and Lesick (2022) discovered that conscientiousness exhibited the strongest association with academic performance. However, literature also shows the negative impact of poor mental health. Bianchi and Schonfeld (2021) found that anxiety, depression and burnout especially among repeat takers affected cognitive performance and goal persistence. Despite their intelligence or study efforts, examinees with unaddressed psychological distress underperformed, hence the need for mental health interventions in licensure review programs.

Family background. Various research investigated the impact of socioeconomic factors on professional licensure results. Based on a study from the U.S, CPA examination candidates from higher socioeconomic status had higher passing rate, often due to privileged access to prestigious universities with well source learning materials (Beck et al., 2023). On the other hand, Moore et al. (2021) found that students from lower income households who lack this support have more difficulty in maintaining study routines. Some took part-time jobs and compromised review hours, yet a few still made it, showing that resilience can sometimes compensate for limited family support.

Family structure and support system. Studies also show that family structure has a significant effect on performance. According to Park and Lee (2020), a person who is a product of broken families, such as those raised by single parents, reported lower performance and more health problems. These results are in line with the conclusions drawn by Liu and Hannum (2023) that the absence of two parents has negative effects on academic performance, though grandparental support in extended family somehow helps to mitigate

these effects. However, a study of Pamisa and Cabigas (2025) shows that family structure does not influence academic performance and reliance of a person. This suggests that other factors, such as personal perseverance and a strong support system, may mitigate the effects of family structure. Caab et al. (2024) likewise acknowledged that parental separation posed academic challenges but found a moderate overall impact, indicating possible resilience mechanisms at play.

3. Methodology

This study employs a mixed-method research design, specifically combining both quantitative and qualitative approaches. The study gathered data from a total of 153 respondents who took the LECPA from 2010 to 2025, consisting of 33 topnotchers (board placers), 60 passers, and 60 non-passers.

Due to the volume of data required, the participants were given several questionnaires at different periods in order to minimize their inconvenience. The instrument was grounded on the cited factors, including LECPA performance, academic performance, demographics, family background and support, lifestyle and wellness, academic and institutional factors, review center factors, cultural and value-based factors, career orientation, problems and obstacles. Other instruments were adapted from standardized instruments with the supervision of a registered psychometrician, such as personality traits, psychological factors, and learning style. To gather deeper qualitative insights, this study also utilized focus group discussion with selected LECPA board topnotchers.

On the quantitative side, the study utilized frequency and percent, weighted mean, as well as comparative (Mann-Whitney u and Kruskal-Wallis H with Dunn as post-hoc) and correlational (Spearman ρ) statistics. Non-parametric tests were used due to the non-normal distribution of data. On the qualitative aspect, directed content analysis was used, which involved directing and categorizing data according to structured objectives (as opposed to thematic analysis).

The researchers first obtained verbal consent from each participant, after which the participant was given a formal letter requesting his or her participation in the study. The letter contained the title, objectives, and purpose of the study, the information required from them, and the means by which the information would be obtained. The participant then signed an

informed consent form, which reiterated the contents of the request letter and informed the respondent of his or her rights.

4. Findings and Discussion

Due to the sheer volume of results, summary tables are presented in this paper. Detailed statistical computations may be requested to validate the content of the summarized results.

Table 1

Personal factors significantly associated with LECPA rating

Factor	Results and Analysis
Age and months of review	The older the respondents, the LOWER the LECPA rating.
Sex	Males appear to have significantly higher rating than female participants.
Review school	Based on LECPA rating, those who went to *** appears to be at a significant disadvantage.
Personality level	The higher the level of extraversion, the LOWER the LECPA rating. The higher the level of conscientiousness, the HIGHER the LECPA rating. The higher the level of neuroticism, the LOWER the LECPA rating.
Specific personality traits	When the following are higher, the LECPA rating also tend to be HIGHER: Is reserved Is relaxed, handles stress well Is a reliable worker Is emotionally stable, not easily upset Remains calm in tense situations Makes plans and follows through with them When the following are higher, the LECPA rating also tend to be LOWER: Is talkative Is depressed, blue Tends to be lazy Prefers work that is routine Gets nervous easily Is easily distracted Is sophisticated in art, music, or literature

Table 1 shows that among the Big Five personality dimensions, extraversion has a significant negative relationship with LECPA ratings, while conscientiousness and emotional stability (low neuroticism) are positively associated with higher LECPA ratings. In other words, examinees who are more disciplined, organized, and emotionally steady tend to obtain higher LECPA scores, whereas those who are highly outgoing and easily stimulated by external social interactions tend to have lower ratings.

This pattern shows that conscientiousness is the most consistent personality predictor of academic success. Zell and Lesick (2022) found that conscientiousness had the strongest association with academic performance across a wide range of students, emphasizing traits such as diligence, responsibility, and long-term goal focus. Similarly, Albior (2023) highlighted discipline and future orientation as recurring traits among board passers, noting that these traits helped examinees sustain effort and align daily habits with long-term licensure goals.

Examinees who describe themselves as more talkative, easily distracted, moody, anxious, or frequently depressed tend to have lower LECPA ratings, while those who consider themselves quiet, reserved, organized, persistent, and emotionally controlled tend to obtain higher scores. These specific items show that traits related to conscientiousness and emotional stability are beneficial, whereas high impulsivity and negative emotionality are detrimental. These results are consistent with Bayawa et al. (2022), who found that successful topnotchers commonly reported faith, determination, and a strong growth mindset, helping them remain consistent in review despite setbacks. Albior (2023) likewise described top performers as “disciplined” and “future-oriented,” indicating that they prioritize long-term goals over immediate comfort. In contrast, it is noted that anxiety, depression, and burnout erode cognitive performance and goal persistence, especially among repeat takers, underscoring why items reflecting frequent worry and low mood are associated with lower LECPA ratings.

Table 2

Family background significantly associated with the LECPA rating

Factor	Results and Analysis
Home/Environmental or Instrumental Support (e.g., peaceful study environment, fewer chores at home to focus on study)	Participants with home/environmental or instrumental support have significantly higher LECPA ratings than those who do not. What is notable is that all the other kinds of family support do not appear to help LECPA rating, focus on that.

Among the types of support, home/environmental or instrumental support shows a significant positive relationship with LECPA ratings. Emotional, informational, financial, and spiritual support are not significantly related to ratings to all examinees. This aligns with

literature suggesting that the quality and type of support, not its mere presence, are critical. This finding resonates with Guardario et al. (2024) that household stability and emotional encouragement formed the foundation of board topnotchers' success. Mante et al. (2021) similarly observed that individuals from complete and supportive families achieved more, not merely because of finances but because they experienced less emotional stress.

Table 3

Discipline and learning style patterns significantly associated with LECPA rating

Factor	Results and Analysis
Learning style	It appears that no particular learning style offers significant advantage in terms of LECPA score.
Reflecting/Evaluating – Reviewing what worked and what didn't after mock tests	Those who engage in reflections have significantly higher LECPA rating.
Pomodoro Technique, Retrieval Practice, Flashcards	Respondents who did these have significantly LOWER LECPA rating.
Practice Tests / Mock Exams	Respondents who did these have significantly HIGHER LECPA rating.
Review schedule structure and consistency	The more structured, consistent and longer the review schedule, the higher the LECPA rating.
Desk or wall calendars, Timer/focus tools, Note-taking apps	Respondents who used these have significantly LOWER LECPA rating.
Preferred learning environment	Those who prefer quiet room at home have significantly LOWER LECPA ratings.

No specific VARK (visual, auditory, reading/writing, kinesthetic, or multimodal) learning style shows a significant correlation with LECPA ratings. Examinees with different dominant learning styles can all achieve high or low scores, and there is no single “best” style for the LECPA. Mozaffari et al. (2020) and Escabusa and Luzano (2024) reported that learning style preferences do not consistently predict performance, and auditory styles in particular received mixed feedback. However, Aslaksen and Lorås (2018) observed that successful examinees often use visual and kinesthetic approaches, such as diagrams, problem-solving, and hands-on practice, supporting the “meshing hypothesis” that aligned instruction can help.

Among the metacognitive strategies measured, reflecting and evaluating performance after mock tests has a significant positive relationship with LECPA ratings, whereas other strategies such as simple planning or generic self-monitoring show weaker or non-significant

associations. Examinees who critically review their mistakes, analyze why they got items wrong, and adjust their approach tend to score higher. This pattern is firmly supported by Harahap et al. (2023), who found that metacognitive behaviors like planning, monitoring, and evaluating study habits help examinees manage obstacles and improve exam performance. Zepeda and Nokes-Malach (2020) likewise demonstrated that self-monitoring and self-evaluation are strongly linked to higher exam scores, particularly in complex subjects. The use of evidence-based study techniques, especially retrieval practice and practice tests, has a significant positive association with LECPA ratings. On the other hand, frequent use of Pomodoro technique and flashcards is associated with lower ratings in the general sample.

Pereles et al. (2024) showed that digital tools such as Metadig, which support structured practice and retrieval, also enhance learning outcomes when used consistently. Retrieval-based methods and mock tests are widely recognized as high-impact strategies for retention and transfer. The surprising negative association of Pomodoro and flashcards may reflect that struggling examinees adopt these structured tools more intensively, perhaps as compensatory tactics once they already feel behind, rather than these strategies inherently lowering performance. Having a structured review schedule, high study consistency, and adequate daily study hours are all significantly positively related to LECPA ratings. Examinees who follow a regular review plan over several months, maintain consistent daily study, and avoid long gaps tend to obtain higher exam scores.

This finding is highly consistent with Ramirez et al. (2024), who found that topnotchers in the Criminology Licensure Exam emphasized daily review routines and disciplined sleep schedules as key contributors to their success. The use of desk/wall calendars, timer/focus tools, and note-taking apps is significantly associated with lower LECPA ratings in the general sample. Many review guides advocate planners and productivity apps, yet the data suggest that examinees who lean heavily on such tools tend to have lower ratings. One possible explanation is that over-structuring and over-tracking may signal or even exacerbate anxiety and overload, especially for students who are already struggling.

Results indicate that studying exclusively in the same home environment is not a strong positive predictor of LECPA ratings and may even have a negative association when the environment is cluttered or distracting. Those who sometimes diversify their study locations show no significant relation but do not necessarily perform worse and may even

benefit from fewer household distractions. Maghinay (2024) reported that many LECPA takers value a stable and familiar environment and that such consistency predicts successful licensure performance. However, Brachtl et al. (2023) and Fensie et al. (2023) also documented that studying at home can be challenging due to noise, shared spaces, and family responsibilities.

Table 4

Personal lifestyle and wellness significantly associated with LECPA rating

Factor	Results and Analysis
Balance study and leisure time effectively during review period Hours of sleep per night during review period Sleep consistency during review months Hours per week spent on leisure or personal time during review	The more that the respondents who did these, the HIGHER their LECPA rating.
Social media use Hours per day spent on social media during review period	Respondents who did these have significantly LOWER LECPA rating.

Several lifestyle variables have significant relationships with LECPA ratings. Examinees who report that they balance study and leisure, more hours of sleep and better sleep consistency show positive correlations with LECPA performance. Talaia et al. (2025) also found a strong link between irregular sleep patterns and poor performance, advocating for structured routines to support focus. This suggests that insufficient or poor-quality sleep is consistently associated with lower grades and exam scores, particularly when combined with high stress and late-night screen exposure. It also shows that social media distraction has one of the strongest negative correlations with LECPA ratings.

Playing games (online/offline) is significantly associated with lower LECPA ratings. While watching movies/shows, socializing, and traveling/picnics are not significantly related to ratings for the general sample. These results show that balanced routines, regular sleep, and controlled digital device use support cognitive functioning and long-term retention. This also concluded that non-academic social media use increases distraction and stress, while purposeful or educational use may be beneficial only in moderation.

Table 5 shows that undergraduate academic standing, receipt of academic awards, time spent studying during college, and frequent participation in academic activities all have

strong positive relationships with LECPA ratings. Examinees who maintained higher GPAs, earned honors or awards, and consistently invested more time in academic work tend to obtain higher scores in the LECPA.

Table 5

Academic factors significantly associated with LECPA rating

Factor	Results and Analysis
Academic competitions during your college years	Those who participate in all kinds of competitions except research have significantly higher LECPA ratings than those who do not.
Teaching style	Those who practiced self-directed learning (e.g., independent study, research-based projects, student-led presentations) have significantly higher LECPA ratings. Other teaching styles showed no significant difference in performance.

This aligns with Salcedo et al. (2021), who found that cumulative GPA and fifth-year performance were moderate predictors of LECPA success among Central Luzon examinees. Siddiky (2019) likewise reported a significant positive correlation between cumulative GPA and national licensure exam scores in professional programs. Perez (2015) similarly showed that strong academic achievement in college is associated with higher CPA licensure performance, reinforcing the idea that a solid undergraduate foundation matters.

Participation in academic competitions, especially quiz bees and case study contests, has a significant positive association with LECPA ratings. Examinees who frequently engaged in these activities tend to obtain higher scores than those who had little or no exposure to academic contests. Aycocho et al. (2024) found that participation in academic competitions was positively correlated with CPA licensure eligibility, suggesting that such activities develop critical thinking, time-pressure management, and resilience, skills that transfer to board exams. Meanwhile, participation in research presentations alone does not show significance mainly because this is not the main focus of the accountancy students. These competitions may promote critical and communication skills but are not crucial in mastering their accounting knowledge.

Examinees who experienced more self-directed learning opportunities and clear, well-structured teaching during undergraduate years tend to report higher LECPA ratings, whereas those who relied heavily on technology-dependent or poorly implemented active-learning setups do not necessarily have better outcomes. Traditional lecture alone is also not strongly

predictive when it lacks engagement and alignment with LECPA competencies. Ng and Karjanto (2023) found that students exposed to thoughtfully designed active-learning approaches in mathematics and accounting performed better than those in purely lecture-based classes. However, Schneider and Preckel (2022) caution that active learning is beneficial only when well-implemented; poorly designed activities can be less effective than clear lectures.

Table 6

Institutional factors significantly associated with LECPA rating

Factor	Results and Analysis
High-quality accounting education Accounting curriculum Supportive instructors providing academic guidance School support on board exam preparation through review tie-ups or in-house programs	The greater the extent of institutional support, the higher the LECPA ratings.

As shown in Table 6, institutional variables have significant positive relationships with LECPA performance. These include the perceived quality of accounting education, the curriculum alignment with board examination, the instructor support, and the presence of schools supported by review programs. Laguador and Refozar (2020) emphasize that institutions with strong academic standards and well-implemented curriculum consistently produce better performing CPA examinees. Villegas and Lianza (2025) supported this view by noting that academic rigor and structured developmental activities in accounting programs enhance mastery and contribute to improved licensure performance.

Table 7

Microhabits significantly associated with LECPA rating

Factor	Results and Analysis
Used the wall or air as an imaginary bulletin board to visualize key concepts Use color-coded notes, planners, or highlighters Had a designated “study scent” (e.g., essential oil, perfume, or room spray used only when reviewing)	Respondents who did these have significantly LOWER LECPA rating.

Three microhabits demonstrated significant negative relationships with LECPA performance. Examinees who frequently used the wall or air as an imaginary bulletin board,

relied heavily on color coded notes and planners, or used a designated study scent tended to have lower LECPA ratings. These findings suggest that highly ritualized or aesthetic study behaviors functioned more as peripheral preferences rather than performance enhancing strategies. BrandRap Team (2024), documented that topnotchers in the LECPA emphasized strategic study planning, intentional rest, and problem solving over decorative or stylized study habits. Their accounts revealed that effective preparation focuses on mastery and consistency, not on aesthetic rituals.

Table 8

Career orientation significantly associated with LECPA rating

Factor	Results and Analysis
Goal was not just to pass but to top the CPA board exam	Respondents who had this mindset have significantly HIGHER LECPA rating.

The statement “*From the start of my review, my goal was not just to pass but to top the CPA board exam*” demonstrated a significant positive relationship with LECPA performance. This indicates that examinees with higher aspirations during the review period tended to achieve better overall outcomes. Frumos et al. (2023) reported that students with performance-approach goals and mastery-oriented intentions show stronger academic achievement because their goals stimulate deeper engagement, more effective study strategies, and higher persistence. Learners who aspire to excel rather than simply meet requirements often demonstrate greater emotional regulation, sustained motivation, and resilient effort in demanding academic tasks.

Table 9

Psychological factors significantly associated with LECPA rating

Factor	Results and Analysis
Mental health problems	Respondents with mental health problems have significantly LOWER LECPA rating.
Cried or expressed emotions	Respondents who did this have significantly LOWER LECPA rating.
Did nothing / Kept it all to himself	Respondents who did this have significantly LOWER LECPA rating.
Strategies to battle burnout and fatigue	Respondents who took regular breaks and followed consistent sleep schedule have significantly HIGHER LECPA rating.

As shown in Table 9, several obstacles demonstrated significant negative relationships with LECPA performance. Mental health issues and burnout emerged as strong hindrances to overall performance. Mamun et al. (2021) reported that prolonged academic stress leads to emotional exhaustion, reduced academic efficacy, and burnout, particularly among repeater test takers. Balanga et al. (2023) also observed similar patterns among psychology board examinees, noting that emotional exhaustion, declining health, and weakened self-confidence often stem from high expectations and inadequate academic readiness.

Multiple psychological variables demonstrated significant negative relationships with LECPA performance. Higher reports of mental health challenges, guilt when not studying, self-doubt in response to challenging pre-board questions, physical anxiety symptoms, comparison-induced anxiety, hopelessness, emotional withdrawal, and feelings of being unable to cope were all linked with lower LECPA ratings. These findings align with Mamun et al. (2021), who described how prolonged exam-related stress leads to emotional exhaustion, reduced efficacy, and increased vulnerability to depression and anxiety. Balanga et al. (2023) similarly observed that emotional deterioration, declining confidence, and psychological strain were common among examinees facing high academic expectations, directly undermining their ability to maintain effective study performance.

Two coping responses, crying or emotionally venting, and doing nothing or suppressing one's feelings, were both significantly linked to lower LECPA performance. Examinees who relied on these responses tended to have lower scores, suggesting that these coping styles may intensify rather than relieve emotional strain. This pattern is consistent with Zandi et al. (2021), who noted that unmanaged emotional outbursts and avoidance-based coping often heighten anxiety and weaken emotional regulation. When students lack healthy ways to process negative emotions, they become more vulnerable to fatigue, distraction, and psychological instability, all of which interfere with sustained study engagement.

Two strategies demonstrated significant positive relationships with LECPA performance, indicating that examinees who took regular breaks during study sessions and those who followed a consistent sleep schedule achieved higher LECPA ratings. Albulescu et al. (2022) stated that brief micro-breaks restore attention, reduce mental fatigue, and enhance cognitive performance. Short rest periods, especially those involving movement or shifts in

sensory input, allow the brain to recover from sustained cognitive load, increasing focus and learning efficiency during extended study hours.

5. Conclusion

The results show that topping the LECPA is not caused by one “secret” strategy. Instead, topnotcher performance comes from a combination of strong academic foundations, mastery-focused review habits, emotional resilience, and supportive conditions that work together across their review journey.

For personality traits, topnotchers tend to be more reserved, reliable, emotionally stable, and less distracted. These traits can be helpful in general and distinguish topnotchers, suggesting that being quiet, having focus, and stress control contributes to top-level performance. In family background, financial stability during review and a structured home setting provide advantages by reducing pressure and distractions, though these are enabling conditions rather than guarantees of topping the boards.

In discipline and learning style patterns, preferred learning styles, study environments, schedules, and study hours do not separate topnotchers from passers. The key difference is how discipline is applied: topnotchers follow a mastery-first pace and avoid rigid schedule-compliance that leads to shallow learning. For personal lifestyle and wellness, the strongest lifestyle separator is social media distraction. Topnotchers do not necessarily quit leisure or social media completely, but they control it through boundaries and planned breaks, allowing them to sustain focus and avoid burnout.

Academic factors are among the strongest topnotcher signatures. Higher undergraduate standing, academic awards, and participation in competitions or board-like academic activities both improve general ratings and distinguish topnotchers. This indicates that topnotcher success is built over years of undergraduate mastery and early exposure to high-level, pressured problem-solving. Institutional factors also matter; topnotchers report stronger support from curriculum alignment, faculty mentoring, board examination preparation, and learning environments, showing that quality undergraduate training strengthens the pipeline toward top performance. Even though students from less-known schools can still succeed, the results make it clear that a strong undergraduate foundation gives topnotchers an advantage.

Review centers were not a major predictor of who becomes a topnotcher, it still depends on the discipline and effort of the reviewee. Review centers help most when they provide assessments, updated materials, and a motivating environment that supports endurance. Discipline was the only value that truly set topnotchers apart. Only one career orientation variable mattered: entering the review with the goal “not just to pass but to top.” This mindset strongly separated topnotchers from passers. High ambition translated into deeper practice, harder materials, and more consistent routines. Clear goals shape better preparation.

Passers experienced problems and obstacles but topnotchers faced many of the same challenges but managed them more effectively. The difference was not the presence of obstacles but how they were handled. Topnotchers showed stronger emotional regulation, lower anxiety, and less self-doubt. Passers scored higher in burnout, guilt, comparison anxiety, hopelessness, and fear of failure. Emotional stability and resilience were defining strengths of topnotchers.

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Institutional Review Board Statement

This study was conducted in accordance with the ethical guidelines set by the Calayan Educational Foundation, Inc. (CEFI). The conduct of this study has been approved and given relevant clearances by the CEFI Research and Publication Office.

AI Declaration

The authors declare the use of Artificial Intelligence (AI) in the preparation of this paper. Specifically, ChatGPT was utilized to assist in translating content into English and refining the phrasing of the introduction, literature review, discussion of results, and conclusions, which were originally drafted using a combination of English and Tagalog. AI was also used to identify and remove references that did not meet the required recency criteria, except for sources included in the Theoretical Framework, and to assist in compiling the bibliography in APA 7th edition format based on the available reference information. The authors take full responsibility for the review, accuracy, and final editing of all content generated with the assistance of AI.

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