

Original Article

Resilience and Success Strategies: A Phenomenological Analysis of the Elements Affecting Retakers of Certified Public Accountant Licensure Examination in the Philippines

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Abstract. The journey to passing the Licensure Examination for Certified Public Accountants (LECPA) is especially challenging for retakers. This study explored the factors that influence the success of LECPA retakers from three private Higher Education Institutions (HEIs) in Cebu from 2018 to 2024. Using a qualitative phenomenological approach, in-depth interviews were conducted with fifteen alumni selected through purposive-random sampling. Data triangulation strengthened the credibility of the findings. Results revealed that successful retakers rely on disciplined learning strategies, strong personal well-being, intrinsic motivation, and effective stress management. Support from family, peers, and academic mentors also played a crucial role, while financial stability—whether through family support or self-funding—helped sustain their preparation. The study concludes that LECPA success among retakers is shaped by holistic preparation and a supportive environment, areas often overlooked in existing research. Grounded in the Comprehensive LECPA Support Model (CLSM), the study recommends that institutions provide structured review programs, mentoring, wellness initiatives, and financial assistance to improve candidate readiness and enhance accountancy education outcomes.

Keywords: Bachelor of Science in Accountancy; Licensure Examination for Certified Public Accountants (LECPA); Comprehensive LECPA Support Model (CLSM); Qualitative phenomenological Cebu City, Philippines.

In the field of accounting, success favors those who push their limits, embodying the principle that only the most capable endure. The Certified Public Accountant (CPA) credential, recognized as the "oldest and most respected certification in the U.S. and a symbol of trust and professionalism" (AICPA, 2020), underscores the profession's global influence. Accountants are pivotal in promoting sustainable development, helping businesses make informed decisions toward responsible growth (PETRICICĂ, 2023). However, insufficient preparation remains a significant barrier to CPA exam success, as evidenced in international contexts such as Kuwait (Al-Duwaila & Al-Mutairi, 2020), highlighting the necessity for structured support systems. This need is similarly reflected in the Philippines, where Republic Act No. 9298 affirms the importance of accountants in nation-building and development.

This study on the factors influencing the success of retakers of the Licensure Examination for Certified Public Accountants (LECPA) in the Philippines aligns with several United Nations Sustainable Development Goals (SDGs). This study aligns with SDG 4: Quality Education by exploring how to improve exam preparation and enhance skill development (United Nations, 2015). Furthermore, SDG 8: Decent Work and Economic Growth identifies ways to expand opportunities for licensure and meaningful employment. Additionally, it addresses SDG 10: Reduced Inequality by highlighting barriers faced by candidates, and SDG 17: Partnerships for the Goals by stressing collaboration among higher education institutions, professional bodies, and other stakeholders to strengthen exam support systems.

The demand for professionals in the accountancy sector remains high across Asia and beyond. Malaysia, for instance, requires more public accountants to meet its “Wawasan 2020” goals (Ulfah et al., 2019), while Indonesia continues to view public accounting as a prestigious profession in one of the region’s fastest-growing economies (Aprilyan, 2011; Utama, 2021). In the Philippines, the Professional Regulatory Commission (PRC) oversees licensure to ensure candidates meet national standards for the profession. Despite these mechanisms, challenges persist. From 2018 to 2024, the average LECPA passing rate was only 24.29%, with 21,397 passers out of 88,091 takers (PRC).

Preparing for the CPA licensure exam in the Philippines presents unique difficulties. Many candidates struggle with limited access to affordable review materials, financial constraints, and the challenge of balancing exam preparation with employment responsibilities (Micabalo & Cruspero, 2022). These circumstances often lead to stress, anxiety, self-doubt, and cultural pressures to succeed, which negatively impact exam performance (Calderon & Nagy, 2020; Shandilya, 2023; Alejandrino et al., 2023). Such obstacles underscore the need for interventions that strengthen both academic and emotional readiness.

To increase their chances of success, retakers demonstrate resilience by adapting their learning strategies, seeking mentorship, and enrolling in additional review programs (Olvina et al., 2023; Damuag, 2024). However, studies frequently ignore the unique difficulties faced by retakers and treat examinees as a homogeneous group (Dayaday, 2018; Barkaoui, 2017). These needs may be addressed through recent initiatives, such as peer assistance, mentorship programs, and customized review courses. However, more data are needed to determine exactly what makes retakers successful on the LECPA.

By focusing on the LECPA retakers, this study addresses this gap. Moreover, by examining how financial pressures, personal challenges, institutional support, and coping strategies influence their outcomes, the research provides localized insights that enrich the existing body of literature. More importantly, the findings aim to guide universities, professional organizations, and policymakers in developing targeted LECPA-related interventions that can enhance preparation, reduce retake cycles, and increase passing rates. This study not only contributes to the academic discourse on licensure exam performance but also supports the broader goal of strengthening the Philippine accountancy profession.

Methodology

Research Design

To investigate the lived experiences of LECPA retakers, this study employed a qualitative phenomenological research approach. The phenomenological approach was appropriate because the study aimed to capture examinees' personal meanings, challenges, and coping strategies as they navigated multiple attempts at the licensure exam. By focusing on their subjective perspectives, the study uncovered patterns and themes that quantitative methods may not fully capture.

Research Informants

The informants of the study consisted of fifteen (15) alumni from the three private HEIs in Cebu who had retaken the LECPA. The informants were selected through purposive sampling, ensuring that only those with actual retake experience were included, followed by simple random sampling within the qualified pool to achieve diversity in perspectives. This selection process enabled the researcher to capture a range of experiences from diverse backgrounds.

Research Instruments

The researcher created a structured interview guide to collect data. Three experts—a registered CPA practitioner,

a scholar with expertise in qualitative research, and a faculty member with a focus on accountancy education—validated the instrument's content. Every validator examined the instrument to ensure that the questions were suitable, pertinent, and precise. Their credentials ensured methodological rigor and technical precision. Before the instrument was finalized, validators' feedback was incorporated.

Data Gathering Procedure

The relevant HEIs approved the project before any data were collected, and each participant provided informed consent. Strict adherence was maintained to ethical norms, including the right to withdraw at any time, confidentiality, and voluntary participation. Face-to-face, semi-structured, one-on-one interviews lasting approximately 45 to 60 minutes were conducted at mutually agreed-upon times and locations. Additionally, interviews were audio recorded with participants' consent and then verbatim transcribed. To capture contextual information and nonverbal clues, field notes were also taken.

Data Analysis

Following Braun and Clarke's (2006) six-phase framework—familiarization, coding, theme development, reviewing themes, defining/naming themes, and reporting—thematic analysis was employed to explain the data. To support data organization, coding, and retrieval, NVivo software was used. To ensure credibility, the researcher used bracketing to reduce bias and conducted member checking, sending summaries of the findings to selected participants for accuracy confirmation.

Ethical Considerations

The study adhered to ethical research practices. Before data collection, ethics approval was obtained from the institutional ethics review board of the researcher's home university. They were provided with informed consent forms informing the purpose of the study, procedures, potential risks, and their rights. Confidentiality was assured by using pseudonyms in transcripts and reports.

Results and Discussion

This section presents the lived experiences of LECPA retakers from three private higher education institutions (HEIs) in Cebu from 2018 to 2024. The analysis highlights key variables, including learning strategies, personal factors, motivation, stress, financial considerations, and peer support, offering insights into the factors that contributed to their success.

Learning Strategies

The researchers asked the informants about any modifications they made regarding their learning strategies during their preparation for their final attempt. From the informants' narratives, three primary themes emerged regarding learning strategies that impact success in retaking the LECPA: *Mastering the Clock*, *Targeted Review* and *Concept Analysis based on Self-Assessment*, and *Revamping of Study Game for Success*.

Mastering the Clock

The informants highlighted the pivotal role of time management in their success as LECPA retakers. They consistently emphasized that proper time allocation, combined with discipline, was fundamental to their preparation. Informant 1 shared their approach: *"I allot 3 hours per day as long as you are consistent and disciplined. If some days I go below that, I make sure to allot another hour the next day."* Others agreed, noting that structured study schedules prevented procrastination and ensured progress. Informant 2 stated, *"Time management was the adjustment I made. Avoid procrastination and always read your books."*

Organizing study schedules and allocating sufficient time to each topic helps informants cover the syllabus comprehensively and improve information retention. Informant 6 reported adhering to rigorous study schedules. For instance: *"I think one of the factors that I overlooked was sticking to my plan and strict time management. When I reviewed for my second take, I ensured that my review plan was followed. In short, discipline and time management are necessary for preparing for LECPA."*

These findings underscore the significant role of time management in the informants' success in the LECPA. The informant's statements emphasize a positive correlation between effective time management practices and success rate (Pugh & Nathwani, 2017). Conscientious behaviors, such as goal setting, organization, and self-discipline, are also crucial for maximizing potential and improving learning outcomes.

Targeted Review and Concept Analysis Based on Self-Assessment

Another recurring theme in the informants' narratives was the need for tailored study strategies to address personal weaknesses. Informants spoke of the importance of self-assessment in identifying areas for improvement. As informant three stated: *"I prioritized focusing on topics I felt less confident in. For subjects I was already comfortable with, I reinforced my knowledge by answering relevant questionnaires."* Others emphasized a shift towards deeper conceptual understanding. Informant 2 noted: *"Then the other thing was that I focused on understanding the concepts and rationale of each topic because before I did not."* By honing in on weaker areas, informants demonstrated resilience and adaptability. As informant nine remarked: *"When I retook the boards, I took a more technical approach. After my first attempt, I identified my weaker areas and adjusted my study strategy by selecting review centers that specialized in those specific topics where I needed improvement."*

These strategies align with research on self-regulated learning, which emphasizes setting specific goals and monitoring progress to foster improved retention and comprehension. Studies also suggest that self-assessment helps learners reflect on their performance and identify gaps, leading to better outcomes.

Revamping the Study Game for Success

Many informants reported experimenting with new study techniques, which proved beneficial in enhancing their learning. For example, informant 4 shared: *"During my undergraduate studies, I did not use index cards as a study tool. However, when I retook the LECPA, I adopted a new approach by creating index cards for key notes and concepts."* Informant 8 adopted a slower, more deliberate pace: *"It was during my second attempt that I realized studying everything at once was not effective for me. I adjusted my approach by slowing my pace to avoid feeling overwhelmed."*

These adaptive strategies highlight the informants' willingness to step out of their comfort zones and adopt techniques suited to their learning styles. It aligns with research indicating that varied study methods enhance retention and comprehension (Cepeda et al., 2022). Additionally, adaptive learning strategies and feedback mechanisms are essential for refining study approaches and improving academic performance. The informants' ability to manage their time, tailor their studies, and innovate their approaches underscores the multifaceted strategies that contributed to their success as LECPA retakers. Their experiences highlight the importance of adaptability, self-discipline, and continuous improvement in overcoming academic challenges.

Personal Factors

The researchers asked the informants about the personal factors they identified as most influential in retaking the LECPA, which they may have overlooked in their prior attempts. Based on the narrative informants' informants, three primary themes emerged as influential in their re-taking process: *Nourishing Health as a Fuel to Excel*, *Gaining Confidence through Familiarity*, and *Overcoming Personal Preferences in Favor of Comfort*.

Nourishing Health as a Fuel to Excel

The informants frequently emphasized that maintaining physical health was crucial during their review period. They recognized that cognitive performance and stamina were closely linked to well-being. Informant 2 noted: *"During the review, I made sure to get eight hours of sleep, which helped me remember concepts. I did not study from morning until night like others."* Informant 5 emphasized that changes in their routine positively impacted their health and focus. *"Before, I would review all day without proper meals. However, I realized I needed to eat regularly because health is wealth. Even if you feel overwhelmed, prioritize your health."* These narratives underscore the link between health and academic performance. The informants' experiences suggest that adopting health-conscious habits, such as adequate sleep and balanced nutrition, enhances focus and stamina. Research supports this, noting that sleep and nutrition are crucial for memory retention and stress management.

Gaining Confidence Through Familiarity

Familiarity with the exam process emerged as another key theme from the informants' responses. Many retakers mentioned that repeated exposure to the examination environment helped reduce anxiety and boost confidence. Informant 3 shared: *"On my second take, I was much calmer because I already knew what to expect. I was not as lost or overwhelmed."* Informant 4 also added, *"I felt calmer during my second attempt, knowing what would happen and what could occur. That familiarity helped me stay focused."*

This theme underscores the role of experience in reducing uncertainty and enhancing confidence, aligning with Bandura's self-efficacy theory. Repeated exposure to high-stakes situations builds capability and resilience, as

evidenced by research (Tomaszewski et al., 2020). Chen and Lin (2019) also highlight that familiarity decreases cognitive load, enabling better performance under pressure. For future candidates, incorporating practice exams or simulations can be a valuable strategy for reducing anxiety and improving exam performance.

Overcoming Personal Preferences Over Comfort

Informants emphasized the importance of comprehensive preparation, especially when tackling challenging subjects. They recognized that concentrating only on preferred topics impeded their overall progress. Informant 1 reflected: *"My biggest enemy was myself. I focused on subjects I liked, but when I studied thoroughly, I realized even the challenging ones were manageable."* It is further elaborated by informant 9: *"I also learned not to skip topics; I will not proceed to the next one if I do not understand the current topic. I made sure that for the subjects I am afraid of, I need to understand them thoroughly, no matter how the problem is presented."*

These reflections emphasize the need for a balanced study approach that gives equal attention to all subjects. It aligns with Dweck's growth mindset theory, which promotes the embrace of challenges for personal development. Research by Yeager et al. (2019) and Grubb & Hines (2021) supports this, showing that comprehensive preparation fosters resilience and equips individuals to tackle diverse problems. Prioritizing health, building confidence through familiarity, and adopting a comprehensive approach highlight the multifaceted strategies that contributed to the informants' success in the LECPA. These insights provide valuable guidance for future exam takers, emphasizing the significance of holistic preparation.

Motivational Factors

The researchers examined the factors that motivate informants to retake the LECPA and how these motivations have evolved. Follow-up questions probed deeper into related motivational factors. From the informants' narratives, three primary themes emerged: *Driven by Dreams*, *The Great Gray Area of Success*, and *The Edge of the CPA Title*.

Driven by Dreams

The informants' perseverance was driven by a shared aspiration to become CPAs, a goal that represents both a professional milestone and a personal achievement. It underscores how intrinsic motivation fosters resilience and commitment, rooted in values that go beyond external rewards. Informant 1 reflected on this motivation, saying: *"My motivation is to become a CPA."* Informant 5 affirmed, *"Of course, the CPA title."* Similarly, informant 6 expressed, *"What motivates me the most is the CPA dream."* Informant 9 shared the same drive: *"I really want to become a CPA; I truly want to be a CPA."* Having a genuine interest in accounting fuels enthusiasm for the CPA retaking journey, helping candidates stay committed as their sense of self-efficacy and belief in a successful outcome strengthen. Informant 8 emphasized that: *"To get the CPA title, like self-fulfilment, because I really want accounting."*

The informants' narratives suggest a strong, personal motivation beyond merely attaining the CPA title, rooted in a desire for self-fulfilment and professional accomplishment. Motivation, as a goal-directed force (Sharma, 2023), helps aspiring CPAs stay focused and committed despite the demands of the journey. These insights highlight the importance of intrinsic motivation and suggest that educational programs should foster purpose-driven, passion-aligned environments to enhance perseverance and success.

The Great Gray Area of Success

The researchers noted a shared mindset among informants: each attempt at the CPA is not seen as a failure but as a meaningful step toward their goal. It reflects a resilient, growth-oriented attitude in which every experience, successful or unsuccessful, contributes to progress. Informant 9 shared and elaborated: *"Well, my average on the first attempt was 72.5, so when I realized that I was only 2.5 points short, I thought, 'I can definitely do this.'"* Informant 2 expressed the same sentiment: *"When the ratings came out. That is when I found out that I was a conditional examinee, and I had already cried by then. At that point, my motivation evolved – not just for my parents anymore."*

Despite obstacles, failure provides valuable insights into areas for improvement. Individuals can turn them into growth opportunities, using them as stepping stones to future success. It is echoed by informant 4. Informant 4 shared: *"I really looked at my ratings for every subject, so my motivation was that, at that time, I was not studying – this is my score. How much more if I actually study? I just planned; I am going to retake it."*

The narratives highlight that reflecting on mistakes, identifying knowledge gaps, and adjusting strategies build

resilience and adaptability for future success. A negative response, like blaming others or avoiding reflection, hinders growth. Myers, Staats, & Gino (2014) found that internal attributions of failure lead to greater learning, highlighting that how one responds, not the failure itself, determines growth and success.

The Edge of the CPA Title

For many LECPA retakers, workplace experiences have demonstrated the clear advantages of the CPA title relative to a BSA graduate. It highlights how the CPA boosts authority, recognition, and career opportunities, making it a powerful motivator for retakers. Informant 2 shared: *"That is when I found out that I wanted to work to earn the title because it is different. Yes, you may have the same job as CPAs and non-CPAs, but CPAs have more authority."* Informant 4 echoed the same sentiment: *"I realized at work that if you are just an accounting graduate, your salary is like this – it is limited. However, for CPAs, the distinction is significant, particularly in the corporate sector. The gap is huge, so being a CPA makes a huge difference."* Informants report that CPA holders receive higher compensation and better career prospects, as the designation enhances credibility with employers and clients (Krippel et al., 2016). It emphasized that the CPA designation enhances credibility, career opportunities, and professional identity.

Stress Factors

The researchers asked the informants about the stress and pressure they experienced, which differed from those reported in their first attempt. Based on the narratives, two primary themes were identified: *Fear of Starting Over Again* and *The Race Against Time*.

Fear of Starting Over Again

Most of the informants embraced the decision to start over on their LECPA retake. Informants consistently highlighted the pressure of the risk of failing again and of having to take a refresher course. Informant 1 said: *"I feel more pressure on myself, thinking, what if I could not make it again? What if I fail again?"* Informants shared similar feelings of pressure and anxiety surrounding their exam attempts. Informant 2 expressed, *"I felt more pressure during the second take because it was conditional. If I fail the conditional exam, I have to retake the six subjects."* Informant 5 echoed this concern, saying, *"I do not want to go back because if I fail this refresher course, I will be back to square one."* Informant 7 highlighted the stakes, noting, *"What makes a difference between my first attempt and my removal is the fact that if I were to fail my removal, I would have to retake all six subjects."*

Retakers recognize that fear of failure drives them to improve performance in the LECPA. While fear can hinder performance, it can also act as a motivator (Nsiah, 2017; Alabduljabbar et al., 2022). By embracing this fear, retakers can build resilience and adopt better study strategies. It also highlights that providing resources to manage anxiety and promote strong study habits helps retakers turn fear into a tool for success, fostering a supportive learning environment.

The Race Against Time

A notable and distinctive insight from the interviews was the overwhelming time pressure to adhere to the established timeline. Informant 8 remarked, *"I feel pressured by the timeline I set for myself. I am already 25 and have not achieved my goals yet – I feel extremely delayed in life, and I really want to pass."* This statement highlights how delays in life affect success in the LECPA retake. It shows that setbacks can motivate individuals (Emamzadeh, 2022). Recognizing the psychological effects of delays helps retakers build emotional resilience. By developing coping mechanisms and maintaining a positive outlook, they can better manage the stress and pressure of retaking exams.

Financial Considerations

The researchers asked the informants about the unique role financial considerations play in retaking the LECPA. Through the discussions, three main themes emerged: *Family-Funded Financial Support*, *Personal Financial Independence*, and *Demand for Self-Sufficiency*.

Family-Funded Financial Support

For many LECPA retakers, family financial support was crucial, allowing them to focus on studies without the burden of review fees and other expenses. Informant 4 shared: *"Actually, before I resigned, I talked with my family to see who would support me financially since I would not have a job. They said they would support me, so I was fine with it."* It was also elaborated by informant 3: *"I do not really have much to worry about, like I just go to school. That is all I need to think about – to study, and that is it. I do not have to worry about things like, 'Oh, it is time to pay the review fees' or*

anything like that."

The informants' reliance on family support throughout their academic journey highlights the essential role of familial networks in supporting young adults during high-stakes educational pursuits. This unwavering family support not only alleviates economic pressures but also positively influences academic perseverance and performance, especially during intensive study periods such as professional board exam reviews (Smith & Weiss, 2019).

Personal Financial Independence

For some LECPA retakers, financing their studies independently was both a source of pride and a motivating factor, as they felt responsible for their own success. Informant 1 shared: *"I was not really worried the second time I took it because I was the one paying for everything. I felt embarrassed to ask for help."* Informant 7 echoed the same: *"In terms of finances, I did not have any problems since I was already working. I was supporting myself and my family as well. My income was sufficient."*

The statements above indicate that financial self-sufficiency is often associated with greater motivation and persistence in academic tasks, as self-funded investment fosters a more substantial commitment to exam success. This investment made their pursuit of academic success more meaningful, promoting personal accountability and dedication. Balancing employment and study commitments added pressure; however, it also compelled them to adopt a structured, disciplined approach to their exam preparation.

Demand for Self-Sufficiency

The drive for self-sufficiency emerged as a powerful motivator, particularly among individuals who felt a strong need to support their families financially or to reduce their dependence on them. Informant 2 shared: *"What I told my parents was, 'Let me take this one last time, and then I will really start working. Just give me this chance.' Then, when I saw them, I could tell they really needed my help too."* Informant 3 also said: *"I really need to pass because I need to find a job... I want to get a job already because I cannot just depend on online shopping or small conveniences."*

The desire for self-sufficiency aligns with Miller and Porter's (2018) findings on the connection between financial responsibility and academic resilience. They found that students motivated by the need to support their families were more likely to persist in challenging situations and to achieve economic stability. This interplay between a desire for independence and the constraint of limited finances pushes individuals to adopt disciplined strategies, reinforcing the notion that financial restriction can serve as a motivator in high-stakes academic pursuits (Garcia & Chen, 2021).

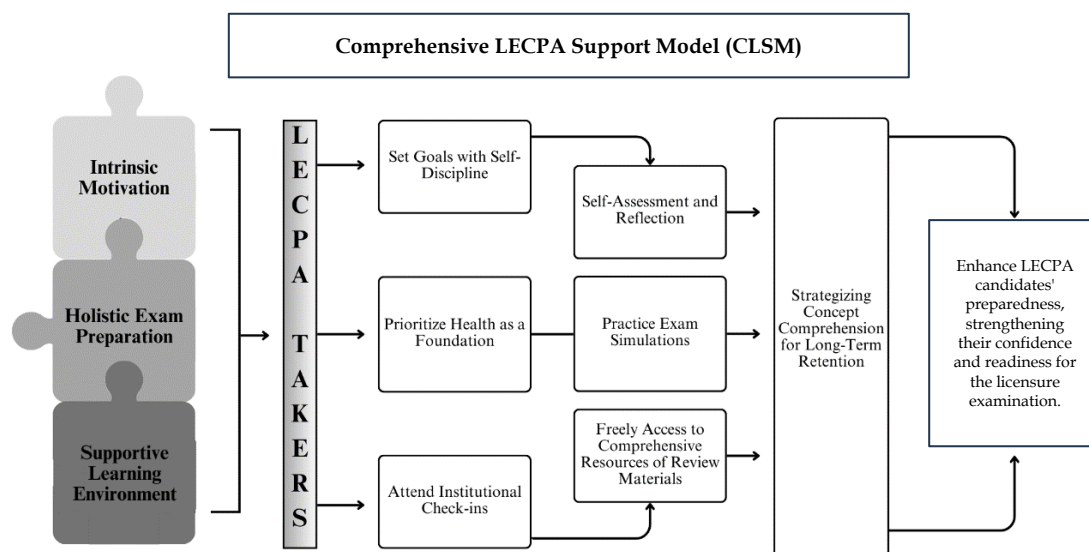
Peer Factors

Researchers asked informants to identify influential peers in their retaking journey and describe how these relationships impacted their performance. The findings highlight the complexity of peer interactions and underscore the vital role of supportive connections in overcoming exam challenges. From the narratives, two significant themes emerged: *Supportive Learning Environment* and *Detrimental Expectations*.

Supportive Learning Environment

For many LECPA retakers, a supportive learning environment significantly boosted their preparation and motivation. Informants highlighted the camaraderie with friends, classmates, and co-reviewees, whose shared experiences offered both practical and emotional support, as noted by Informant 6: *"I had my co-faculty with me who was sharing the same boat as mine. 'We reviewed together, spent countless dawns, and shared the same agony of work-review balance. Thankfully, they made the journey lighter than expected.'" Informant 7 added: "Also, my friends and classmates. It is very inspiring and motivating when you have the same path as your best friends. We always had each other's backs during review. We assisted one another and shared ideas on specific topics. They made the process more bearable."*

The impact of social support extended beyond immediate friends and faculty members, as said by informant 4: *"During the review, I met many people, and when some of them passed, I felt genuinely happy for them. It is like knowing that failing once is okay because you are not alone; it is just not the time yet."* The informants' narratives reveal that a supportive learning environment is crucial for strengthening academic perseverance. This shared sense of purpose and mutual encouragement offers both psychological and motivational benefits, fostering a more resilient approach to challenging study and exam preparations (Johnson et al., 2019).



Comprehensive LECPA Support Model (CLSM)

The Comprehensive LECPA Support Model (CLSM) is organized around three central support areas—*Intrinsic Motivation*, *Holistic Exam Preparedness*, and a *Supportive Learning Environment*—each derived from six key factors identified in the study: learning strategies, personal characteristics, motivational factors, stress factors, financial considerations, and peer influences. These three core elements, or “factors,” serve as foundational pillars that address the specific challenges faced by LECPA candidates and contribute to their overall preparedness.

Under Intrinsic Motivation, candidates are encouraged to “set goals with discipline” and engage in “self-assessment and reflection.” These strategies foster a mindset of self-driven growth, in which candidates develop the resilience to set and pursue their own objectives. When candidates approach their studies with internal drive and genuine interest, they are more likely to remain focused and dedicated to their goals. This motivation is essential for long-term commitment, helping candidates stay engaged and resilient through challenging study periods. This factor addresses both personal and motivational dimensions by reinforcing internal commitment, enabling candidates to sustain focus over time.

Holistic Exam Preparedness centers on strategies that ensure thorough, balanced preparation. By advising candidates to “prioritize health as a foundation” and engage in “practice exam simulations,” this factor addresses both learning strategies and stress management. Emphasizing physical and mental well-being enhances candidates’ focus and endurance, while simulated exams familiarize them with test conditions, reducing anxiety and improving time management.

Lastly, the Supportive Learning Environment offers a community-oriented support structure. Through “attending institutional check-ins” and having “free access to comprehensive review materials,” candidates receive consistent guidance and essential resources, thereby mitigating financial constraints and fostering peer collaboration. This environment, enriched by mentor and peer support, addresses both economic and social challenges, ensuring candidates can prepare with confidence.

Together, these elements provide LECPA candidates with a holistic strategy for concept comprehension and long-term retention, thereby improving exam preparedness. By integrating targeted, supportive actions under each of these core factors, the CLSM equips candidates with a comprehensive approach to prepare for the LECPA, increasing their readiness and resilience for the licensure examination.

Conclusion

The study concludes that the success of LECPA retakers is shaped by intrinsic motivation, holistic preparation

strategies, and support from a conducive learning environment—factors that are often underexplored in the literature, particularly among repeat examinees. Guided by the Comprehensive LECPA Support Model (CLSM), the findings highlight the need for institutions and educators to adopt integrated, learner-centered approaches in preparing students for high-stakes examinations. In light of this, institutions offering Bachelor of Science in Accountancy (BSA) programs are encouraged to strengthen review support systems through structured time management workshops, simulated exams, and targeted review sessions; promote student well-being by embedding wellness programs, counseling, and stress management initiatives into academic support; enhance peer and faculty mentoring to cultivate a collaborative and motivating learning environment; and consider financial support mechanisms, such as review subsidies or scholarship grants, to ease economic constraints that may hinder preparation. By adopting these measures, institutions can develop inclusive, practical strategies that not only enhance the preparedness and success rates of LECPA candidates but also improve the overall quality and relevance of accountancy education.

Contributions of Authors

Augusto, Borlasa, Cosep, Francisco, and Yee served as the Principal Authors and were responsible for the conceptualization, design, data collection, and overall analysis of the study. Micabalo and Cruspero Jr. provided critical oversight as Ethics Reviewers, ensuring that the study adhered to ethical standards, and the Editors, who refined the manuscript for clarity and coherence, served as Content Reviewers.

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Conflict of Interests

The authors declare no conflict of interest regarding the conduct of this study, the analysis of data, or the publication of its findings.

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