# Effectiveness of Mock Board Examination in Enhancing Academic Preparedness for LECPA of Fourth-Year Accountancy Students at Laguna University

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## Abstract

This study examined the effectiveness of mock board examinations in enhancing academic preparedness for the Licensure Examination for Certified Public Accountants (LECPA) among fourth-year accountancy students at Laguna University. The main objective of the study was to evaluate the impact of mock board examinations on students' academic preparedness for the LECPA. The study employed a quantitative correlational design, involving 63 fourth-year accountancy students who participated in a mock board examination during the 2023-2024 academic year. A survey questionnaire, distributed via Google Forms, was used to collect data. The data were analyzed using statistical methods, including mean, standard deviation, and kendall's tau correlation, to determine the significant relationship between the mock board examination and the students' academic preparedness for the LECPA. The findings revealed a high level of agreement regarding the mock exam's duration of preparation, scope and coverage, and difficulty. Longer preparation periods, comprehensive scope and coverage of the six board subjects, and appropriate level of difficulty for mock board examinations demonstrated a strong correlation with improved academic performance and results. The study also found that students demonstrated high academic preparedness across six board subjects (FAR, AFAR, RFBT, TAX, MAS, and AUD), with TAX and AUD receiving the highest scores for content familiarity and subject mastery, and TAX, RFBT, and AUD for time management skills. In contrast, MAS earned the lowest scores for content familiarity, subject mastery, and time management skills. Correlation analysis showed moderate to strong positive relationships between mock board examination factors (duration of preparation, scope and coverage, and difficulty level) and improvements in content familiarity, subject mastery, and time management skills. This suggests that mock exams are effective in enhancing academic preparedness for LECPA. Based on the findings, the researchers suggested extending the preparation period,

implementing self-based and faculty-based assessments, and exploring future research on emotional, financial, and social preparedness.

*Keywords:* LECPA; Mock Board Examination; Academic Preparedness; Accountancy Students

## 1. Introduction

In today's competitive academic environment, preparing for licensure examinations is a primary focus for aspiring professionals, particularly in challenging fields like accountancy. Educational institutions and instructors consistently design effective preparatory tools to equip students with the knowledge and skills they need to succeed. For Bachelor of Science in Accountancy (BSA) students, mock board examinations are crucial in enhancing their preparedness for the Licensure Examination for Certified Public Accountants (LECPA). These mock exams provide students with a simulated testing experience, allowing them to assess their level of preparation before taking the actual licensure exam for Certified Public Accountants.

The LECPA is widely regarded as one of the most difficult professional examinations in the Philippines. According to Bala (2018), it is one of the nation's most demanding licensure tests, ranking fifth in difficulty out of ten board exams (Esaga, 2022). Given its challenging nature, accountancy students experience significant pressure to prepare adequately. Yap (2023) emphasizes that passing the LECPA represents a major turning point for accounting graduates, opening doors to various career opportunities. To help students succeed, institutions like Laguna University incorporate mock board examinations to assist students in refining essential skills and boosting their confidence, ultimately increasing their likelihood of success.

Mock board examinations offer multiple advantages, such as providing valuable feedback on students' strengths and weaknesses, improving time management skills, and enhancing exam-taking strategies (Mangoma, 2023). These exams also serve as a performance indicator for educational institutions to evaluate students' readiness for the LECPA. As highlighted by Cabaruan et al. (2022), mock board exams are essential in assessing and preparing accountancy students, as they help build confidence and fine-tune the skills required to succeed in the licensure exam. Despite the well- established benefits of mock board examinations, there is limited research on their specific impact on the academic preparedness of fourth-year accountancy students at Laguna University. Existing studies offer mixed results regarding the correlation between mock board performance and success in the actual LECPA (Stewart et al., 2004; Camba et al., 2015), underscoring

the need for further evaluation of the effectiveness of mock board exams in preparing students for the licensure exam.

To address this gap, the researchers conducted a study titled "Effectiveness of Mock Board Examination in Enhancing Academic Preparedness for LECPA of Fourth-Year Accountancy Students at Laguna University." The study aimed to assess the impact of mock board examinations on students' academic readiness, focusing on key areas such as content familiarity, subject mastery, and time management skills in relation to major LECPA subjects, including Financial Accounting and Reporting (FAR), Advanced Financial Accounting and Reporting (AFAR), Regulatory Framework for Business Transactions (RFBT), Taxation (TAX), Management Advisory Services (MAS), and Auditing (AUD). This research seeks to offer valuable insights into the role of mock board examinations in enhancing academic preparedness for the LECPA, with the goal of informing potential improvements to the preparation programs at Laguna University and ultimately improving students' performance and success in the LECPA.

## 2. Theoretical background

This study draws on three theories: Cognitive Load Theory, Cognitive Diagnostic Assessment, and Self Efficacy Theory, to assess the effectiveness of mock board exams in improving academic preparedness for the LECPA. Cognitive Load Theory, introduced by Sweller in 1988, emphasizes that reducing cognitive load enhances the transfer of information from working memory to long-term memory. Applying this to mock board examination, it suggests that replicating actual exam conditions helps students become more familiar with its format and content, thereby increasing preparedness. Cognitive Diagnostic Assessment focuses on identifying students' strengths and weaknesses, providing specific feedback on areas that need improvement. Self-Efficacy Theory highlights the role of students' self-belief, indicating that mock board examinations conducted in a supportive environment can strengthen students' confidence and motivation, ultimately improving their academic preparedness for LECPA.

## 2. Research Problems

This study primarily aimed to evaluate the effectiveness of mock board examinations in enhancing the academic preparedness for the Licensure Examination for Certified Public Accountants (LECPA) among fourth-year accountancy students at Laguna University. Specifically, it analyzed the effectiveness of mock board examinations based on preparation duration, scope and coverage, and difficulty level. It also sought to determine the respondents' level of academic preparedness in terms of various factors such as content familiarity, subject mastery, and time management skills.

Moreover, the research examined the relationship between mock board examinations and the respondents' academic preparedness for LECPA in areas such as Financial Accounting and Reporting (FAR), Advanced Financial Accounting and Reporting (AFAR), Regulatory Framework for Business Transactions (RFBT), Taxation (TAX), Management Advisory Services (MAS), and Auditing (AUD). The study's findings aimed to provide insights into how mock board exams contribute to students' readiness for the LECPA and whether these examinations enhance their performance in specific subjects and overall time management.

## 4. Data and methods

A quantitative correlational research design was utilized to examine the relationship between the mock board examination and the level of academic preparedness for the LECPA. The data were gathered in numerical form and analyzed using statistical techniques. A total of sixty-three (63) respondents from the population completed the questionnaires.

## 5. Tables

**Table 1.  Summary of the Level of Effectiveness of Mock Board Examination in Enhancing Academic Preparedness for LECPA**

| Variable | Weighted Mean | SD | Verbal Interpretation |
|---|---|---|---|
| Duration of Preparation | 3.89 | 0.89 | Effective |
| Scope and Coverage | 3.67 | 1.02 | Effective |
| Difficulty Level | 3.92 | 0.88 | Effective |
| **OVERALL** | **3.83** | **0.95** | **Effective** |

Table 1 shows the level of effectiveness of mock board examinations in enhancing their academic preparedness for LECPA, in terms of duration of preparation, scope and coverage, and difficulty level. It also shows the variables measured, mean, standard deviation, and verbal interpretation. The respondents agreed that the Mock Board Examination effectively enhanced their academic preparedness in terms of duration of preparation (weighted mean = 3.89, SD = 0.89), scope and coverage (weighted mean = 3.67, SD = 1.02), and difficulty level (weighted mean = 3.92, SD = 0.88), as shown in the summary table. The difficulty level attained the highest weighted mean of 3.92 and the lowest standard deviation of 0.88, indicating it had the most significant impact in motivating respondents to sharpen their skills. In contrast, the scope and coverage received a slightly lower weighted mean of 3.67 and a higher standard deviation of 1.02, suggesting that while

it contributed effectively to academic preparedness, there is room for improvement. Duration of preparation also garnered positive responses, with a weighted mean of 3.89 and a standard deviation of 0.89.

The overall weighted mean and standard deviation of the level of effectiveness of mock board examination in enhancing the academic preparedness was verbally interpreted as effective among all the respondents. This suggested that the mock board examination positively influenced their academic preparedness. The value of the mock board examination in preparing students for the licensure examination and can help assess students' skills. Several studies highlighted that the mock board examination results influence the licensure examination results. It is necessary for graduating students since it introduces them to how the actual examination works. However, these studies also emphasized that lack of preparation for the CPA examinations is the primary influence on the candidates' performance, and that mock examinations could be an excellent diagnostic tool to see the strengths and weaknesses of the graduates before taking the exam. In some instances, the student directly contributes to their success on the licensing examination by preparing for the examination with the help of the review centers (Cabaruan et al., 2022)

**Table 2. Summary of the Level of Academic Preparedness for LECPA in terms of Content Familiarity, Subject Mastery, and Time Management Skills**

| Board Subject | Content Familiarity | | Subject Mastery | | Time Management Skills | | Verbal Interpretation |
|---|---|---|---|---|---|---|---|
| FAR | 3.82 | 0.77 | 3.71 | 0.88 | 3.76 | 0.78 | Prepared |
| AFAR | 3.76 | 0.79 | 3.71 | 0.83 | 3.73 | 0.78 | Prepared |
| RFBT | 3.88 | 0.77 | 3.79 | 0.84 | 3.80 | 0.79 | Prepared |
| TAX | 3.96 | 0.84 | 3.87 | 0.86 | 3.86 | 0.83 | Prepared |
| MAS | 3.73 | 0.80 | 3.66 | 0.78 | 3.66 | 0.81 | Prepared |
| AUD | 3.88 | 0.79 | 3.83 | 0.80 | 3.78 | 0.85 | Prepared |

Table 2 shows the level of academic preparedness for LECPA, in terms of Content Familiarity, Subject Mastery, and Time Management Skills across all six board subjects: FAR, AFAR, RFBT, TAX, MS, and AUD. It also presents the overall weighted mean, standard deviation, and verbal interpretation.

In terms of content familiarity, the findings indicated a generally effective level of academic preparedness for LECPA. The overall weighted mean and standard deviation for the level of academic preparedness for LECPA was verbally interpreted as "Prepared" among all respondents, with an overall mean

of 3.84 and a standard deviation of 0.79, which suggested that the students' level of academic preparedness for LECPA in terms of content familiarity is generally strong, with some variation across subjects. In line with these findings, Neuwirt et al. (2024) emphasized that often, in the case with written examinations, self-assessments or other formative assessments,

Regarding subject mastery, the results revealed that mock board examinations were regarded as an effective tool in enhancing respondents' knowledge across all six subjects. The overall weighted mean and standard deviation for the level of academic preparedness for LECPA was verbally interpreted as "Prepared" among all respondents, with an overall mean of 3.76 and a standard deviation of 0.83, indicating a generally high level of preparedness in terms of subject mastery among the respondents. These findings are supported by the study of Calubayan (2020), accounting subjects require a thorough understanding of concepts.

While in terms of time management skills, the findings indicated that mock board examinations were highly effective in improving respondents' ability to manage their time across all subjects with an overall mean of 3.78 and standard deviation of 0.85.TAX achieved the highest mean scores in all three areas (Content Familiarity, Subject Mastery, and Time Management), with an overall mean of 3.90, suggesting that this subject was the most thoroughly prepared for by the respondents. It indicates that the students performed well in understanding Taxation concepts, mastering the subject, and managing their time effectively during preparation. RFBT also scored highly across all areas, while AUD showed strong preparedness in both Subject Mastery and Content Familiarity and FAR, AFAR achieved solid but slightly lower scores in comparison to other subjects. On the other hand, MS had the lowest mean scores across all three areas (Content Familiarity, Subject Mastery, and Time Management), with an overall mean of3.68. Although still rated as "Prepared," this suggests that there is some room for improvement in terms of academic preparedness in this subject, particularly in mastering the content and managing time effectively during preparation.

Overall, the respondents demonstrated a high level of preparedness for the LECPA across all three areas, with mean scores ranging from 3.73 to 3.90. All subjects were rated "Prepared," indicating that the mock board examination had a positive impact on the respondents' academic preparedness, with only slight variations in their preparedness across different subjects.

**Table 3. Significant Relationship between Mock Board Examination and Level of Academic Preparedness to LECPA in terms of Content Familiarity**

| Mock Board Examination | Academic Preparedness | Correlation Coefficient | Degree of Correlation | p-value | Analysis |
|---|---|---|---|---|---|
| Duration of Preparation | FAR | 0.68** | Moderate Positive Correlation | <.001 | Significant |
| | AFAR | 0.66** | Moderate Positive Correlation | <.001 | Significant |
| | RFBT | 0.60** | Moderate Positive Correlation | <.001 | Significant |
| | TAX | 0.62** | Moderate Positive Correlation | <.001 | Significant |
| | MS | 0.52** | Moderate Positive Correlation | <.001 | Significant |
| | AUD | 0.60** | Moderate Positive Correlation | <.001 | Significant |
| Scope and Coverage | FAR | 0.74** | Strong Positive Correlation | <.001 | Significant |
| | AFAR | 0.77** | Strong Positive Correlation | <.001 | Significant |
| | RFBT | 0.62** | Moderate Positive Correlation | <.001 | Significant |
| | TAX | 0.63** | Moderate Positive Correlation | <.001 | Significant |
| | MS | 0.65** | Moderate Positive Correlation | <.001 | Significant |
| | AUD | 0.61** | Moderate Positive Correlation | <.001 | Significant |
| Difficulty Level | FAR | 0.65** | Moderate Positive Correlation | <.001 | Significant |
| | AFAR | 0.60** | Moderate Positive Correlation | <.001 | Significant |
| | RFBT | 0.63** | Moderate Positive Correlation | <.001 | Significant |
| | TAX | 0.53** | Moderate Positive Correlation | <.001 | Significant |
| | MS | 0.69** | Moderate Positive Correlation | <.001 | Significant |
| | AUD | 0.50** | Moderate Positive Correlation | <.001 | Significant |

**. Correlation is significant at the 0.05 level (2-tailed).

Table 3 presents the significant relationship between Mock Board Examination and Level of Academic Preparedness to LECPA in terms of Content Familiarity across all six board subjects. It also presents the correlation coefficient, degree of correlation, p-value, and analysis.

The correlation coefficients measure the strength and direction of the relationship between mock board examination and level of academic preparedness to LECPA in terms of content familiarity. A positive correlation indicates that as the level of mock board examination increases, the level of academic preparedness to LECPA in terms of content familiarity also tends to increase. Correlations were computed among three levels of mock board examination on data for 63 respondents. A correlation coefficient of 1 indicates a perfect positive correlation, while a coefficient of -1 indicates a perfect negative correlation.

In terms of Duration of Preparation, the correlation coefficients range from 0.52 to 0.68, indicating a moderate positive relationship and all observed significance between mock board examination and level of

academic preparedness to LECPA in terms of content familiarity. This implies that while mock exam success is associated with academic readiness, this relationship is not overwhelmingly strong, allowing for other influencing factors. The duration of preparation enhances content familiarity, contributing to this correlation, as students who allocate more time to study tend to perform better on mock exams and demonstrate greater academic readiness. This is in line with the study of Mangoma (2023), emphasizing the importance of adequate preparation and ensuring that takers are familiar and knowledgeable with the content covered in LECPA. Similarly, the study of Liu (2022) discussed that study time was recognized as an important factor for students' grades, in which he added that students need different levels of effort based on their knowledge difficulty, learning ability, and career goals, also highlighting that as more time is spent on learning, performance will be better.

Secondly, in terms Scope and Coverage, the correlation coefficients range from 0.61 to 0.77, indicating a moderate to strong positive relationship and all observed significance between mock board examination and level of academic preparedness to LECPA in terms of content familiarity. This implies that mock exams that align closely with LECPA content provide a reliable measure of academic readiness, as students familiar with the complete range of topics are better prepared to face the actual licensure exam. In the essence of mock board examination, Calubayan (2022) further explained that the integration of review covering all the board-related subjects in the program of studies is also instrumental in the outstanding preparation for the Licensure examination as it provided reinforcement of leanings taken before the final year in college. Acang et al. (2021) referencing the work of Herrero (2015) concluded that accounting subjects are a combination of conceptual and practical concepts, requiring students to have a comprehensive understanding of the problems in order to properly solve accounting questions.

Lastly, in terms of Difficulty Level, the correlation coefficients range from 0.50 to 0.65, indicating a moderate positive relationship and all observed significance between mock board examination and level of academic preparedness to LECPA in terms of content familiarity. This implies that longer study times contribute to increased content familiarity, though this relationship is not absolute. Prepared use of preparation time enhances students' academic readiness and familiarity with LECPA content, reflected in better performance on mock exams. Similar observations were drawn in the study of Parao (2020) wherein some students doubted their study habits and preparations, lacked review materials, missed much of the classes, and had limited time to review that they expected the exam to be difficult. Consequently, Parao (2020) emphasized that exposure to question structure contributes to content familiarity, as well as the level of exam

difficulty, which significantly help in reducing the students' anxiety and consequently increasing their confidence level during the actual examination.

Overall, the moderate to strong positive correlation between mock board exam scores and LECPA preparedness highlights the importance of content familiarity in academic success. Students who perform well on mock exams demonstrate a solid grasp of LECPA topics, positioning them for better performance on the licensure exam. This synthesis underscores the role of consistent practice with high-quality mock exams as a way to improve content familiarity and ensure comprehensive preparation for the LECPA.

**Table 4. Significant Relationship between Mock Board Examination and Level of Academic Preparedness to LECPA in terms of Subject Mastery**

| Mock Board Examination | Academic Preparedness | Correlation Coefficient | Degree of Correlation | p-value | Analysis |
|---|---|---|---|---|---|
| ***Duration of Preparation*** | *FAR* | 0.72** | Strong  Positive Correlation | <.001 | *Significant* |
| | *AFAR* | 0.65** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *RFBT* | 0.64** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *TAX* | 0.64** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *MS* | 0.57** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *AUD* | 0.63** | Moderate  Positive Correlation | <.001 | *Significant* |
| ***Scope and Coverage*** | *FAR* | 0.74** | Strong  Positive Correlation | <.001 | *Significant* |
| | *AFAR* | 0.69** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *RFBT* | 0.68** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *TAX* | 0.58** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *MS* | 0.70** | Strong  Positive Correlation | <.001 | *Significant* |
| | *AUD* | 0.61** | Moderate  Positive Correlation | <.001 | *Significant* |
| ***Difficulty Level*** | *FAR* | 0.58** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *AFAR* | 0.55** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *RFBT* | 0.48** | Weak  Positive Correlation | <.001 | *Significant* |
| | *TAX* | 0.48** | Weak  Positive Correlation | <.001 | *Significant* |
| | *MS* | 0.58** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *AUD* | 0.51** | Moderate  Positive Correlation | <.001 | *Significant* |

**. Correlation is significant at the 0.05 level (2-tailed).

Table 4 shows the significant relationship between Mock Board Examination and Level of Academic Preparedness to LECPA in terms of Subject Mastery across all six board subjects. It also presents the correlation coefficient, degree of correlation, p-value, and analysis.

The correlation coefficients measure the strength and direction of the relationship between mock board examination and level of academic preparedness to LECPA in terms of subject mastery. A positive correlation indicates that as the level of mock board examination increases, the level of academic preparedness to LECPA in terms of content familiarity also tends to increase. Correlations were computed among three levels of mock board examination on data for 63 respondents. A correlation coefficient of 1 indicates a perfect positive correlation, while a coefficient of -1 indicates a perfect negative correlation. In terms of Duration of Preparation, the correlation coefficients range from 0.57 to 0.72, indicating a moderate to strong positive relationship and all observed significance between mock board examination and level of academic preparedness to LECPA in terms of subject mastery. This implies that students who prepare over longer periods demonstrate deeper understanding and retention of LECPA content, which positively impacts both their mock exam performance and academic readiness. Carator, et. al (2024) emphasized that LECPA Preparations for licensure examinations demand dedication, discipline, and a well-structured approach, emphasizing that success is not solely dependent on academic knowledge but also on effective study habits, time management, and emotional well-being. Many interviewees view pre-board or mock examinations as essential preparation tools for boosting confidence and fostering diligent study habits, as cited by Cabalza (2019).

Secondly, in terms Scope and Coverage, the correlation coefficients range from 0.58 to 0.74, indicating a moderate to strong positive relationship and all observed significance between mock board examination and level of academic preparedness to LECPA in terms of subject mastery. This implies that students who perform well on comprehensive mock exams are generally better prepared for the licensure exam, as their mastery of the full content scope reflects both a deep understanding and retention of key topics. The results of the study by Cabaruan et al. (2022) show that passing a mock board examination can ensure passing the Licensure Examination for Certified Public Accountants (LECPA). Furthermore, Cabaruan et al. (2022) cited several studies showing similar findings such as the study of Mederazo (2016) highlighting that the mock board examination results influence the licensure examination results and is necessary for graduating students since it introduces them to how the actual examination works, as well as the findings of

Perez (2015) emphasizing that lack of preparation for the CPA examinations is the primary influence on the candidates' performance and that mock examinations could be an excellent diagnostic tool to see the strengths and weaknesses of the graduates before taking the exam.

Lastly, in terms of Difficulty Level, the correlation coefficients range from 0.48 to 0.58, indicating a weak to moderate positive relationship and all observed significance between mock board examination and level of academic preparedness to LECPA in terms of subject mastery. This implies that those who excel in both easy and challenging questions on mock exams are generally better prepared for the LECPA, as they have developed the analytical and problem-solving skills needed to handle complex exam content. Studying is comparable to a structured subject-matter mastery program. According to Cote (2020), since accounting concepts are interconnected, taking the time to fully grasp each one before progressing will establish a solid groundwork for mastering advanced principles. This idea is supported by Basilio et al. (2024), who emphasized that the main goals of studying are to develop habits and knowledge that will help one analyze concepts, form judgments, come up with new ideas, and hone existing ones. Overall, the relationship between mock board examination performance and LECPA preparedness, ranging from weak to strong, largely depends on students' level of subject mastery. While weak correlations may indicate gaps in mastery or inconsistent preparation, moderate to strong correlations suggest that students have developed a thorough understanding of core topics and test-taking skills.

This implies the importance of achieving subject mastery through consistent study practices and comprehensive curriculum alignment, as it leads to stronger performance on mock exams and greater academic preparedness for the LECPA.

**Table 5. Significant Relationship between Mock Board Examination and Level of Academic Preparedness to LECPA in terms of Time Management Skills**

| Mock Board Examination | Academic Preparedness | Correlation Coefficient | Degree of Correlation | p-value | Analysis |
|---|---|---|---|---|---|
| *Duration of Preparation* | *FAR* | 0.57** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *AFAR* | 0.64** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *RFBT* | 0.56** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *TAX* | 0.58** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *MS* | 0.62** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *AUD* | 0.57** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *FAR* | 0.62** | Moderate  Positive Correlation | <.001 | *Significant* |
| | *AFAR* | 0.68** | Moderate  Positive Correlation | <.001 | *Significant* |

| | | | | | |
|---|---|---|---|---|---|
| | RFBT | 0.56** | Moderate Positive Correlation | <.001 | *Significant* |
| | TAX | 0.58** | Moderate Positive Correlation | <.001 | *Significant* |
| | MS | 0.66** | Moderate Positive Correlation | <.001 | *Significant* |
| | AUD | 0.57** | Moderate Positive Correlation | <.001 | *Significant* |
| | FAR | 0.47** | Weak Positive Correlation | <.001 | *Significant* |
| | AFAR | 0.44** | Weak Positive Correlation | <.001 | *Significant* |
| | RFBT | 0.39** | Weak Positive Correlation | <.001 | *Significant* |
| *Difficulty Level* | TAX | 0.38** | Weak Positive Correlation | <.001 | *Significant* |
| | MS | 0.46** | Weak Positive Correlation | <.001 | *Significant* |
| | AUD | 0.40** | Weak Positive Correlation | <.001 | *Significant* |

**. Correlation is significant at the 0.05 level (2-tailed).

Table 5 shows the significant relationship between Mock Board Examination and Level of Academic Preparedness to LECPA in terms of Time Management Skills across all six board subjects. It also presents the correlation coefficient, degree of correlation, p-value, and analysis. The correlation coefficients measure the strength and direction of the relationship between mock board examination and level of academic preparedness to LECPA in terms of time management skills. A positive correlation indicates that as the level of mock board examination increases, the level of academic preparedness to LECPA in terms of content familiarity also tends to increase. Correlations were computed among three levels of mock board examination on data for 63 respondents. A correlation coefficient of 1 indicates a perfect positive correlation, while a coefficient of -1 indicates a perfect negative correlation**.**

In terms of Duration of Preparation, the correlation coefficients range from 0.57 to 0.72, indicating a moderate positive relationship and all observed significance between mock board examination and level of academic preparedness to LECPA in terms of time management skills. This implies that students who effectively manage their study time and practice under timed conditions are generally better prepared for the LECPA, as their mock exam performance reflects their ability to navigate the challenges of the licensure exam. This is in the same view with the study of Liu (2022) who highlighted that students should invest the necessary study time if they want to get a better grade. Similarly, another study conducted at the University of Cordilleras by Bansiong (2019), as cited by Gabor (2024), revealed that mock examinations should not be taken for granted by the examinees and utmost attendance should adhere to boost their confidence in answering the questions as a sort of simulation.

Secondly, in terms Scope and Coverage, the correlation coefficients range from 0.58 to 0.74, indicating a moderate positive relationship and all observed significance between mock board examination

and level of academic preparedness to LECPA in terms of time management skills. This implies that students who demonstrate effective time management skills during mock exams typically achieve better performance, which indicates higher preparedness for the actual licensure exam. International research highlights the importance of effective time management in navigating the rigorous demands of accounting licensure exams. Research by Hassall (2019) highlighted the impact of time management on the Chartered Professional Accountant (CPA) exam, which shares similarities with the LECPA in terms of subject coverage and complexity. Their study indicated that successful candidates typically demonstrated strong organizational skills, prioritizing high-weight subjects like Financial Reporting and Assurance while also ensuring adequate time for lesser-weight areas. This finding is also emphasized in the study of Ubungen and Murcia (2023), where effective time management practices, such as breaking down study material into manageable chunks and setting realistic study goals, were found to significantly enhance candidates' understanding and retention of complex accounting concepts.

Lastly, in terms of Difficulty Level, the correlation coefficients range from 0.48 to 0.58, indicating a weak positive relationship and all observed significance between mock board examination and level of academic preparedness to LECPA in terms of time management skills. This implies that while time management skills are important, students must also focus on mastering content and developing effective study strategies. By doing so, they can improve their readiness for the LECPA, even in the face of varying question difficulties.The findings of Parao (2020) discovered that the rest of the respondents were uncertain of their performance, which, if evaluated, would depend on whether what they have studied will come up or not. Additionally, these were also the students who could not cover well or review enough the subject, had doubts about their capability or had no idea about the extent of preparations required of the mock exam. According to Calubayan (2020), such difficulty is attributable to the Accountancy program being an altogether challenging course—it encompasses a vast array of topics, though it involves math, unlike most popular belief, the essentials are oftentimes very basic, accounting however is very analytical in nature.

Overall, weak to moderate positive correlation between mock board examination performance and academic preparedness for the LECPA underscores the importance of time management skills while acknowledging their limitations. Students who develop effective time management strategies may experience improved performance on mock exams.

## 6. Conclusions

1. Longer duration of preparation for the mock board examination, comprehensive scope and coverage of the six board subjects, and appropriate level of difficulty mock examinations are strongly correlated with consistent and improved examination performance and results.

2. The mock board examination is significantly improving the overall level of academic preparedness for LECPA by enhancing the students' content familiarity, subject mastery, and time management skills across six subjects: FAR, AFAR, RFBT, TAX, MAS, and AUD, particularly evident in TAX, RFBT, and AUD. While subjects such as FAR, AFAR, and MAS require additional focus and practice in terms of content familiarity, subject mastery, and time management skills.

3. Mock board examination and level academic preparedness for LECPA demonstrate significant relationships, with varying degrees of correlation across different aspects of preparation. Content familiarity is moderately to strongly correlated with mock board examination, indicating that repeated exam exposure and practice enhance the students' familiarity with the subjects. In contrast, subject mastery has a weak to strong positive correlation with mock board examination, which indicates the need for a more in-depth review and understanding of the materials and subjects, particularly with FAR, AFAR, and MAS, while time management skills shows weak to moderate positive correlation with mock board examination, possessing limited impact on improving examination performance.

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