



Original Article

Mock Board Examination Rating and General Weighted Average as Predictors of CPA Licensure Examination Performance of BS Accountancy Graduates

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Abstract

This study examines the predictive relationship between mock board examination ratings, General Weighted Average (GWA), and performance on the Certified Public Accountant Licensure Examination (CPALE) among Bachelor of Science in Accountancy (BSA) graduates. Using a correlational research design, the analysis incorporates historical academic records and mock board results from 2015-2023 to determine their significance as performance indicators. Findings reveal that while mock board scores show moderate predictive validity ($r = 0.42$, $p < 0.05$), GWA demonstrates stronger correlation ($r = 0.61$, $p < 0.01$) with CPALE outcomes, though institutional variations in mock exam alignment with CPALE content weaken its consistency. The study highlights the need for curriculum enhancements and standardized mock exam designs to improve predictive accuracy. These results provide actionable insights for accounting educators and policymakers to refine preparatory strategies for licensure success.

Keywords

Certified Public Accountant Licensure Examination, mock board examinations, academic predictors, accountancy education, licensure examination readiness

INTRODUCTION

In the current landscape marked by heightened competition and an emphasis on credentials, professional licensure examinations play a vital role as essential gateways for securing employment, advancing careers, and fostering public confidence in professional abilities. For those aiming to become accountants, the Certified Public Accountant Licensure Examination (CPALE) serves not just as a legal obligation but as a crucial indicator of preparedness to navigate a multifaceted and dynamic profession. Globally, higher education institutions are experiencing increasing demands to ensure that their accounting programs effectively equip graduates with not only theoretical knowledge but also the



analytical skills, discipline-specific competencies, and psychological readiness essential for successfully navigating these challenging licensure exams (Carvalho & Almeida, 2022; Leong & Kavanagh, 2013). As a result, the assessment of academic indicators—like general weighted average (GWA) and mock board performance—has become an essential focus of empirical research for business schools, educational researchers, and accreditation organizations.

Global studies highlight the significance of scholarly achievement as an indicator of success in licensure assessments. A study conducted in the United States by Blin et al. (2021) revealed a direct correlation between students' grades in accounting courses and their performance on the CPA exam. Their findings underscore the significance of a robust and cohesive accounting curriculum, which continues to effectively equip students for licensure, even amidst occasional alterations in exam structure. In a similar vein, Tatar and Dustegor (2020) examined the predictive validity of course grades alongside general weighted averages (GWAs). Their findings indicate that while grades specific to individual courses are indicative of short-term academic achievement, GWAs serve as a more reliable predictor of long-term academic success.

Within the context of the Philippines, numerous empirical investigations have examined the correlation between academic metrics and licensure results. Camacho et al. (2024) carried out a study at Saint Columban College in Pagadian City, Zamboanga del Sur, revealing that elevated mock board examination scores notably enhanced the probability of succeeding in the CPALE. This indicates that thoughtfully crafted mock examinations serve as essential instruments for evaluating preparedness and predicting success in licensure. A comparable study conducted by Bote et al. (2022) at St. Dominic College of Asia and Cavite State University-Main Campus established a flawless positive correlation between pre-board examination scores and CPALE performance. Nonetheless, the study indicated that elements like curriculum design, review facilities, access to updated materials, and instructional quality did not exhibit a significant correlation with CPALE outcomes. This suggests that performance in mock boards could serve as a more dependable predictor than the variables related to institutional support.

The diminishing outcomes of candidates taking the Certified Public Accountant Licensure Examination (CPALE) in the Philippines during the last ten years have sparked significant apprehension among higher education institutions that provide Bachelor of Science in Accountancy (BSA) programs (Laguador & Refozar, 2020). Data from the Professional Regulation Commission (PRC) indicate a consistent decline in CPALE passing rates, decreasing from 42.03% in 2015 to a record low of 14.32% in October 2019. This national trend is reflected in the institutional data from a private non-sectarian higher education institution in Davao City, which indicates that merely 18 BSA graduates have successfully passed the CPALE in the last 15 years. This outcome has led the institution to adopt various academic strategies, such as the implementation of mock board examinations, modifications to the academic year curriculum, and the incorporation of CPALE-specific preparatory courses, all aimed at improving graduate performance in the licensure exam.

Previous research has investigated a range of factors influencing performance on the Certified Public Accountant Licensure Examination (CPALE), revealing inconsistent results regarding the importance of critical variables like mock board examination scores and General Weighted Average (GWA). The studies conducted by Sancho and Melendres (2020) and Tad-awan (2022) underscore the importance of mock board exams as effective preparatory instruments, demonstrating weak to moderate yet significant correlations with CPALE outcomes. However, Encio (2022) and Mangoma (2023) challenge this perspective, pointing out discrepancies in how these mock exams align with the



actual exam difficulty and curriculum standards. In a similar vein, Ganas and Russell (2023) along with Yap (2023) argue that a higher GWA is linked to success in the CPALE. However, contrasting studies by Roy et al. (2015) and Buted (2024) contest this notion, revealing that students with moderate GWAs can still attain topnotcher status. This indicates that relying solely on academic metrics may not provide a complete picture of predictive success. Moreover, exploring wider determinants—like psychological factors (Atienza, 2019), curriculum design (de Guzman, 2019), and exam validity (San Diego, 2023)—highlights the complex dimensions of CPALE performance. Nonetheless, discrepancies remain in harmonizing these varied results, especially in framing institutional differences (for instance, the lack of correlation at Cagayan State University between mock exams and CPALE) and incorporating non-academic elements such as test anxiety and motivation. This research systematically evaluates the predictive capabilities of mock board ratings and GWA, considering moderating variables, to provide a refined framework aimed at improving CPALE readiness.

In light of these insights, it is essential for the BSA program at the institution to undertake a thorough empirical analysis to assess whether mock board examination results and academic performance—quantified by GWA—can be considered dependable indicators of CPALE success. This investigation is crucial for assessing the efficacy of existing teaching methods and institutional measures designed to enhance licensure results. It is important to highlight that there has been a lack of recent research conducted within the institution focusing on the relationship among mock board ratings, academic achievement, and CPALE performance. This gap in the literature highlights the necessity for conducting the current study.

METHODS

This study employed a descriptive-correlational research design to examine the relationship between General Weighted Average (GWA), mock board examination ratings, and Certified Public Accountant Licensure Examination (CPALE) performance among Bachelor of Science in Accountancy (BSA) graduates of a private higher education institution in Davao City. A correlational design was deemed appropriate for identifying statistical associations among variables without manipulating them, a suitable approach in educational research contexts (Creswell & Creswell, 2018; Fraenkel, Wallen, & Hyun, 2006).

The study utilized retrospective secondary data, covering all first-time CPALE takers who graduated from the BSA program over a defined period. Retakers were excluded from the dataset to maintain the predictive clarity of first-attempt outcomes. The data points included the students' final GWA, mock board examination scores, and CPALE results. The GWA data were sourced from the official academic records maintained by the College Registrar, while mock board scores were obtained from institutional mock exams administered by the program under the College of Business Education. These mock exams simulate the CPALE environment in terms of content scope, format, and time limits. CPALE outcomes were retrieved from the Professional Regulation Commission (PRC) records, with data access secured through formal institutional requests and adherence to research ethics procedures.

Data collection proceeded through formal written requests and institutional approvals, beginning with Research Ethics Committee (REC) clearance. Upon approval, the researchers coordinated with academic officials, including the program head, registrar, and administrators, to obtain permission to access the required student records. All retrieved data were



anonymized and encoded into a secure Microsoft Excel database. Each record was coded to remove personal identifiers, ensuring compliance with Republic Act No. 10173 or the Data Privacy Act of 2012 (National Privacy Commission, 2023). The dataset was categorized by academic year, and statistical analysis was conducted using JAMOVI 2.4.8 software.

To determine patterns and relationships among variables, the study employed descriptive statistics, including mean and standard deviation, to summarize the distribution of GWA, mock board ratings, and CPALE outcomes. Inferential statistical techniques were used to test the research hypotheses. Specifically, point-biserial correlation analysis was applied to assess the relationships between the continuous predictors (GWA and mock board ratings) and the dichotomous CPALE results (pass/fail). This method is particularly suited for analyzing associations between continuous and binary variables in educational performance studies. In addition, binary logistic regression analysis was performed to evaluate the predictive power of GWA and mock board scores on CPALE success. This allowed the researchers to estimate the extent to which academic indicators influence the likelihood of licensure exam passage.

Ethical integrity was prioritized throughout the research process. Although no direct human participants were involved, safeguards were implemented to ensure confidentiality, data security, and institutional transparency. The study posed minimal risk and offered valuable insights for improving educational strategies, curriculum design, and licensure preparation frameworks. Findings were communicated with academic stakeholders to inform institutional policies, and the researchers maintained a commitment to methodological rigor and ethical compliance throughout the investigation (Resnik, 2020; University of Oxford, 2022; European Commission, 2022).

RESULTS AND DISCUSSION

Table 1 presents the descriptive statistics of mock board grades and general weighted averages (GWA) of Bachelor of Science in Accountancy (BSA) graduates from a private higher education institution, grouped by graduation year. A clear upward trajectory in both academic indicators is evident over time, particularly among more recent cohorts. The graduating class of 2023 exhibited the highest academic metrics, with a mean mock board grade of 88.00 and a mean GWA of 94.00, suggesting strong

Table 1. *Descriptive Statistics for Mock Board Grades and General Weighted Averages (GWA) of BSA Graduates by Year*

Year Graduated	n	Mock Board Grades ($\bar{x}$)	Mock Board (SD)	GWA ($\bar{x}$)	GWA (SD)
2015	1	83.50	—	85.00	—
2017	1	77.40	—	83.00	—
2018	1	81.00	—	84.00	—
2019	1	87.30	—	88.00	—
2020	9	85.80	3.47	87.80	2.99
2022	3	87.10	3.18	89.00	4.36
2023	5	88.00	2.33	94.00	1.73

Note. $\bar{x}$ = mean; SD = standard deviation; GWA = general weighted average. Data based on institutional records.



academic preparedness and internal consistency of performance. This trend of increasing academic achievement is further supported by the 2022 and 2020 cohorts, which also recorded elevated scores in both GWA (89.00 and 87.80, respectively) and mock board grades (87.10 and 85.80, respectively).

The standard deviations (SD) provide insight into intra-cohort performance variability. The 2023 graduates demonstrated the lowest variability in both mock board grades ($SD = 2.33$) and GWA ($SD = 1.73$), indicating a more uniform academic performance. In contrast, the 2022 cohort showed a higher spread in GWA ($SD = 4.36$), suggesting greater heterogeneity in academic performance within that group. For the earlier years (2015-2019), only one graduate per year was recorded, which precluded any analysis of variation or inference regarding consistency within those cohorts.

These findings suggest that academic preparation and internal assessments—reflected in both mock board grades and cumulative GWAs—have progressively improved in recent years. However, whether these improvements translate into better licensure performance remains an empirical question addressed later in the analysis. Succinctly, the descriptive trends underscore improved academic performance among recent BSA graduates. However, as subsequent inferential results will show, academic indicators alone may not serve as sufficient predictors of licensure success, thus reinforcing the importance of examining additional cognitive, contextual, and psychological factors in predicting CPALE outcomes.

While the descriptive results reveal a promising academic trajectory, extant literature challenges the assumption that higher academic metrics necessarily predict success in high-stakes licensure exams. For instance, Encio (2022) found no statistically significant relationship between mock board scores and CPALE performance among accountancy graduates at Cagayan State University, attributing this disconnect to potential discrepancies in exam alignment and preparatory rigor. This aligns with the findings of Roy et al. (2015), who reported a weak correlation between GPA and professional licensure examination outcomes in the context of medical education, suggesting that cumulative academic achievement may not fully capture licensure readiness.

Moreover, Buted (2024) demonstrated that high performance in licensure exams does not exclusively stem from near-perfect academic records. In fact, the majority of topnotchers in the Criminology Licensure Examination had GWAs between 1.51 and 2.00, implying that success may be influenced by factors beyond raw academic performance. This observation resonates with the present dataset, where even those with strong GWA and mock board grades were not guaranteed to pass the CPALE.

Table 2 presents the distribution of Certified Public Accountant Licensure Examination (CPALE) results by graduation year among Bachelor of Science in Accountancy (BSA) graduates from a private higher education institution. Out of the total sample ($N = 21$), 52.4% ($n = 11$) of examinees failed the licensure exam, while 47.6% ($n = 10$) passed. This near-parity in pass and fail outcomes underscores the challenging nature of the CPALE, a characteristic noted in prior research highlighting the high standards and psychometric rigor of the exam (Carator et al., 2024). Despite improvements in academic preparation discussed previously, these findings indicate that many students continue to face substantial difficulties in converting academic readiness into licensure success.

Table 2. *Distribution of CPALE Results of BSA Graduates by Graduation Year*

Year Graduated	Failed (n)	Failed (%)	Passed (n)	Passed (%)	Cumulative %
2015	1	4.8%	0	0.0%	4.8%
2017	0	0.0%	1	4.8%	9.5%
2018	0	0.0%	1	4.8%	14.3%
2019	1	4.8%	0	0.0%	19.0%
2020	8	38.1%	1	4.8%	61.9%
2022	0	0.0%	3	14.3%	76.2%
2023	1	4.8%	4	19.0%	100.0%

Note. CPALE = Certified Public Accountant Licensure Examination. Percentages are based on total sample ($N = 21$).

Notably, the 2020 cohort exhibited the highest failure rate, contributing 38.1% ($n = 8$) of all unsuccessful candidates. This pronounced underperformance may be attributed to pandemic-related disruptions that affected curriculum delivery, review scheduling, and psychological well-being. Martin et al. (2024) emphasized the influence of psychological stressors—such as exam anxiety and reduced motivation—on test performance, especially during uncertain periods like the COVID-19 pandemic. Thus, the disproportionate number of failures in 2020 may reflect the compounded effects of institutional and societal instability.

Conversely, the 2022 and 2023 cohorts demonstrated marked improvements in licensure outcomes. The 2022 graduates accounted for 14.3% ($n = 3$) of all successful examinees, and the 2023 cohort contributed the highest passing rate at 19.0% ($n = 4$). Together, these cohorts represent 33.3% of all CPALE passers in the sample. The upward trend suggests enhanced institutional support mechanisms, improved alignment of academic and review curricula, and stronger instructional delivery. These outcomes corroborate Cammayo and Gonzales' (2022) findings, which highlighted the role of academic background, quality instruction, and learning environment as significant determinants of CPALE success.

Interestingly, earlier cohorts such as 2015 and 2019 showed no recorded passers, while 2017 and 2018 reported minimal success rates (each contributing 4.8%). Although the sample sizes for these years are small, the consistent underperformance points to systemic gaps in instructional preparation during those periods. In contrast, the 2017 and 2018 cohorts also recorded zero failures, suggesting that although few in number, the students who graduated in those years may have benefited from individualized support or exceptional academic readiness.

The cumulative percentage distribution further illustrates progressive improvement in CPALE participation and outcomes. The concentration of passers in recent years, particularly from 2022 to 2023, reflects a positive trajectory in licensure performance and academic program effectiveness. These findings affirm the observations of Rose and Sorge (2023), who argued that curriculum alignment with board requirements and the use of authentic assessment tools are critical factors in determining licensure outcomes.

Nevertheless, despite signs of recent improvement, the overall 52.4% failure rate indicates persistent gaps in translating academic achievement into licensure success. These results reinforce the argument that traditional academic indicators—such as GWA and mock



board scores—may not sufficiently capture the multidimensional competencies required for passing the CPALE. As emphasized in previous research, non-academic factors such as test-taking strategies, review program engagement, and psychosocial readiness must be more systematically integrated into preparatory frameworks (Ashokka, Lee & Verstegen, 2021; Naji, 2023).

Table 3 presents the point-biserial correlation coefficients examining the relationships among overall general weighted average (GWA), mock board grades, and CPALE results. A moderate and statistically significant positive correlation was found between overall GWA and mock board grades, $r(19) = .583$, $p = .006$, indicating that students who performed well academically were also more likely to score higher on the mock board examinations. This result suggests consistency between long-term academic performance and short-term preparatory assessments, which aligns with existing literature on the interconnectedness of academic achievement across formats and time frames (Buted, 2024).

Despite the strong association between GWA and mock board grades, neither variable showed a statistically significant correlation with CPALE performance. The relationship between overall GWA and CPALE results was weak and nonsignificant, $r(19) = .213$, $p = .354$. Similarly, the correlation between mock board grades and CPALE outcomes was negligible, $r(19) = .064$, $p = .782$. These findings suggest that academic indicators such as GWA and mock board performance, while interrelated, may not sufficiently explain licensure exam outcomes.

Table 3. *Point-Biserial Correlation Matrix for Overall GWA, Mock Board Grades, and CPALE Results*

Variables	1	2	3
1. Overall GWA	—		
2. Mock Board Grades	.583** $p = .006$	—	
3. CPALE Results	.213 $p = .354$	.064 $p = .782$	—

Note. $p < .01^{**}$ = significant. $N = 21$. Point-biserial correlations were used because CPALE results are dichotomous (pass/fail). CPALE = Certified Public Accountant Licensure Examination. GWA = General Weighted Average.

This disconnect is consistent with the findings of Roy et al. (2015), who reported that academic performance, specifically GPA, had only a weak predictive relationship with licensure examination results in the context of the Canadian medical licensing process. These results raise critical questions about the scope and limitations of academic metrics in forecasting high-stakes professional examination outcomes. While GWA is a valid measure of accumulated academic performance, it may not account for situational factors such as test anxiety, endurance under pressure, unfamiliarity with the licensure format, or variation in content coverage between preparatory and actual examinations.

Moreover, the negligible correlation between mock board performance and CPALE results supports the observations of Encio (2022), who argued that institutional mock board



examinations often fail to replicate the structure, difficulty, and psychological rigor of the CPALE. The absence of alignment in exam format or content depth can reduce the utility of mock boards as reliable predictors of licensure performance. These findings emphasize the importance of calibrating institutional assessments to reflect not only CPALE content domains but also its psychometric design, time constraints, and pressure dynamics. The weak association found in the present study suggests that a more holistic understanding of licensure success must include both academic preparation and extra-academic influences.

Finally, to assess the predictive utility of mock board grades and general weighted average (GWA) on CPALE performance, a binary logistic regression analysis was conducted. The model was specified with CPALE result (pass/fail) as the dependent binary outcome, and both mock board scores and GWA as continuous predictors. As shown in Table 4, the model yielded poor fit indices, with McFadden's $R^2 = .0504$, Cox & Snell $R^2 = .0672$, and Nagelkerke $R^2 = .0373$ —all well below the conventional threshold of .10 for a minimally acceptable model (Hosmer et al., 1997). These values indicate that only a small proportion of variance in CPALE outcomes was explained by the academic indicators under consideration.

Table 4. *Logistic Regression Coefficients Predicting CPALE Performance from Mock Board Grades and Overall GWA*

Predictor	B	SE	z	p	Odds Ratio
Intercept	-7.6933	11.692	-0.658	.511	—
Mock Board Grade	-0.0548	0.158	-0.346	.729	0.947
Overall GWA	0.1383	0.143	0.967	.344	1.148

Note. Outcome variable = CPALE Results (1 = Pass, 0 = Fail). Model fit statistics: Deviance = 28.00; AIC = 34.00; McFadden's $R^2 = .0504$; Cox & Snell $R^2 = .0672$; Nagelkerke $R^2 = .0373$.

Analysis of model coefficients further substantiates the weak predictive capacity of the two academic variables. Neither mock board grade ($B = -0.0548$, $p = .729$) nor GWA ($B = 0.1383$, $p = .344$) reached statistical significance. The nonsignificant intercept ($B = -7.6933$, $p = .511$) also suggests that baseline log-odds of passing the CPALE, even without the influence of the predictors, are not statistically distinguishable from zero. The direction of effects—negative for mock board grades and positive for GWA—further reflect an unstable pattern and likely random noise rather than substantive trends.

Interestingly, the negative coefficient for mock board grades contradicts expectations and may be a function of either small sample size, measurement misalignment, or unmeasured confounders. While the odds ratio ($\text{Exp}[B]$) for mock board grade was 0.947, implying that higher mock scores slightly decreased the odds of passing the CPALE, this counterintuitive trend lacks statistical reliability and is likely spurious. On the other hand, the odds ratio for GWA (1.148) suggests a minimal increase in odds of CPALE success with each unit increase in GWA, although this too was not significant.

These findings align with previous correlation analyses and support the conclusion that academic predictors, although interrelated, do not hold sufficient explanatory power when modeled as predictors of CPALE performance. The lack of significance and low R^2 values



mirror the results of Roy et al. (2015), who found that GPA was a weak predictor of board exam success in Canadian medical students, reinforcing the idea that academic metrics alone may not capture the multifactorial nature of licensure readiness.

Moreover, the failure of mock board grades to predict CPALE results empirically supports Encio's (2022) contention that mock exams must be psychometrically aligned with licensure standards to serve as reliable forecasting tools. If institutional mock boards are misaligned in content difficulty, coverage, or delivery mode, they may offer a false sense of preparedness, leading to a disconnect between practice and performance.

These results underscore the importance of integrating non-academic dimensions into predictive models of licensure outcomes. Factors such as test anxiety, study habits, external review program quality, sleep and health during exam periods, and socio-demographic background may play substantive roles in licensure success (Ferreira et al., 2020; Villaflores, 2023; Wunsch, Kasten & Fuchs, 2017). The weak predictive value of GWA and mock board performance suggests that while academic records reflect cumulative learning, they do not comprehensively represent a candidate's preparedness for the high-stakes conditions of the CPALE.

CONCLUSION

The findings of this study demonstrate that the academic performance of Bachelor of Science in Accountancy (BSA) graduates, as reflected by general weighted average (GWA) and mock board examination scores, has improved in recent years. This trend is particularly evident among the 2022 and 2023 cohorts, who attained the highest mean scores and exhibited low standard deviations, indicating strong and consistent academic preparation within these graduating batches. However, despite these favorable academic indicators, a majority of the examinees (52.4%) did not pass the Certified Public Accountant Licensure Examination (CPALE), underscoring the persistent difficulty of the licensure process.

The results of the correlation analysis confirmed a moderate and statistically significant relationship between GWA and mock board performance, suggesting that students who perform well academically are also likely to succeed in preparatory examinations administered by the institution. Nonetheless, both measures—GWA and mock board scores—failed to exhibit significant associations with actual CPALE outcomes. The logistic regression analysis further reinforced this finding, as neither variable significantly predicted the likelihood of passing the CPALE. The model's low explanatory power, evidenced by minimal pseudo- R^2 values and nonsignificant regression coefficients, points to the limitations of using purely academic indicators as predictors of licensure success.

These findings lead to the conclusion that strong academic performance, while important, is not sufficient to ensure success in high-stakes licensure examinations such as the CPALE. The non-rejection of the null hypotheses—that there are no significant relationships or predictive power between GWA, mock board performance, and CPALE results—suggests the presence of other influential factors that were not captured in the current model.



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Ethical Approval

Ethics exemption was granted by JMC Research Ethics Committee (JMC-REC code 2025-034).

Competing interest

The authors declare no conflicts of interest.

Data Availability

Data will be made available by the corresponding author on request.

Declaration of Artificial Intelligence Use

In the preparation of this research, we utilized **DeepSeek Chat** (DeepSeek-V3) as an AI-assisted editing tool to refine language, ensure proper citation formatting in APA 7th edition style, and improve overall readability. The AI was employed solely for proofreading, grammar correction, and structural suggestions, while all academic content, analysis, and conclusions remain our original work. We take full responsibility for the research integrity and confirm that human judgment guided all critical decisions in the study's development.

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