



FACTORS AFFECTING THE PASSING RATE OF STUDENTS IN ISAP: A BASIS FOR REVIEW PROGRAM ENHANCEMENT

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ABSTRACT

In recent years, the Certified Public Accountant Licensure Examinations (CPALE) have become a fundamental measure of the performance of accountancy students and the quality of education provided by academic institutions. Despite its significance, there has been a concerning trend of declining passing rates, raising questions about the effectiveness of accounting programs. This study seeks to evaluate the factors influencing the passing rate of accountancy graduates at the International School of Asia and the Pacific (ISAP) and offer recommendations for developing the institution's review program. Employing a descriptive inferential research design, this study targeted CPALE takers who passed their board examination between 2016 and 2022. Data were collected through a validated researcher-made survey questionnaire distributed via Google Forms. The questionnaire assessed various factors including curriculum, teaching methods, preparedness, faculty qualifications, library services, administrative support, motivational factors, and home/family factors. Analysis of the data involved frequency count, percentage distribution, weighted mean, One-way ANOVA, and regression analysis. Findings reveals that curriculum implementation, teaching methods, and preparedness were generally satisfactory. Based on the result of the study, the factors contributing to students' success in passing the CPA Licensure Exam at ISAP is evident that the curriculum is effectively implemented. However, there is room for improvement in teaching methods to enhance learning outcomes. While students generally feel adequately prepared for the exam, there is potential for further enhancement in their readiness. Although faculty qualifications are recognized, continual improvement is necessary to meet evolving academic standards. The provision of library resources is appreciated by students. While administrative support is consistently available, there is an opportunity to offer more comprehensive assistance. Family support plays a significant role in students' achievements. Lastly, students' motivation to excel is a critical determinant of their success. The recommendations proposed in the study aim to address these factors and enhance ISAP's review program. By continuously evaluating and improving upon these areas, ISAP can better equip its students for success in the CPALE and their future careers in accountancy. Ultimately, the study underscores the importance of ongoing evaluation and improvement efforts in ensuring the continued success of ISAP's graduates.

Key words: *Certified Public Accountant Licensure Examinations, Accountancy program, ISAP Graduates, Factors influencing passing rates, Review Program Enhancement*

INTRODUCTION

The Certified Public Accountant (CPA) Licensure Examination serves as a standard for assessing the competency of accounting graduates entering the profession. This examination not only validates the skills and knowledge acquired during academic training but also establishes a standard for public accountancy practice. However, recent trends indicate a decline in passing rates across various institutions, highlighting the challenges faced by graduates in meeting the demands of the CPA board examination. The International School of Asia and the Pacific (ISAP) has experienced consistent low performance in the CPA Licensure Examination over the past five years, encouraging a critical examination of factors influencing these outcomes.

A significant research gap exists in understanding the reasons behind the persistently low passing rates in the CPA Licensure Examination, particularly at ISAP. Prior studies have emphasized factors such as curriculum, teaching method, preparedness, faculty qualifications, library, administrative support, home/family factors, and motivation. However, a comprehensive analysis integrating these factors within the context of ISAP's accounting program is necessary to identify targeted interventions that could enhance student preparation and performance in the licensure examination.

This research aims to assess the specific factors contributing to the low passing rates of ISAP graduates in the CPA Licensure Examination and to propose effective strategies for program enhancement. By identifying and addressing these challenges, the study seeks to provide actionable insights that can inform curriculum, teaching method, preparedness, faculty qualifications, library, administrative support, home/family factors, and motivation. At last, the objective is to improve the overall educational outcomes and career prospects of accounting graduates from ISAP, thereby strengthening their readiness to meet the demands of the accounting profession effectively.

METHODOLOGY

Research Design

This study used descriptive - inferential research design. In order to investigate the factors affecting the passing rate of accountancy students at ISAP: A Basis for Review Program Enhancement in terms of Curriculum, Teaching Method, Preparedness, Faculty Qualification, Library, Administrative Support, Motivational Factors, and Home/Family Factors, descriptive survey method was used. Likewise, to create an action plan to enhance the review program in the institution. On the other hand, inferential was used to find out the factors affecting the board exam result of the respondents. Furthermore, it was also used to determine whether there is a significant difference on the associated factors affecting the passing rate when grouped according to profile.

Respondents of the Study

The respondents of this study were all the CPALE takers who passed their board examination in the academic year 2016-2022. A simple random sampling was utilized to select a random group of respondents. This method was conducted to capture a broad spectrum of insights and to ensure that the selected participants are well-suited to provide relevant and valuable information for assessing the factors affecting the passing rate of accountancy students at ISAP and informing review program enhancements.

Research Instrument

The researchers utilized a validated researcher made survey questionnaire. The questionnaire of this study was based on the studies conducted by Herrero, Carmen. (2015) entitled “Influence of Selected Factors on CPA Licensure Examination Results” which has been widely used in similar studies to gather quantitative and qualitative data that focuses on the factors affecting the passing rate of accountancy students at ISAP. The questionnaire was designed to accumulate enough information pertaining to the objective of the study. The researchers wanted to survey all the CPALE takers who passed their board examination in the academic year 2016-2022.

The questionnaire is composed of four parts namely “Demographic Profile of the Respondents” for the first section, “Assessing the result of the respondents’ CPA examination” is covered in the second section. “Assessing the following factors affecting the passing rate as to: Curriculum, Teaching Methods, Preparedness, Faculty Qualification, Library, Administrative Support, Motivational Factors, and Home/Family Factors is covered in the third section and in the last section, the recommendations of the respondents proposed to enhance the Accountancy program within the institution.

Data Gathering Process

The researchers followed a specific process to gather the necessary information for the research. Firstly, the researchers prepared a letter of request to obtain permission in conducting the study. Secondly, the researchers developed a validated researcher made survey questionnaire, which are reviewed and validated by the subject professor. Once finalized, the questionnaire was distributed to the respondents through web-based online survey tool Google Forms. Thirdly, the researchers explained to the respondents the significance of their responses to the study and requested them to answer honestly. When the respondents have completed the Google Form questionnaires, the researchers collected and tabulated the data for further analysis. The researchers determined the appropriate statistical tools to be used for interpreting the collected data.

Finally, based on the data collected, the researchers carefully analyzed the findings and draw valid and reliable conclusions regarding the factors affecting the passing rate of accountancy students in ISAP that can be used as a basis for Review Program Enhancement.

Data Analysis

The data gathered was analyzed with the use of frequency count, percentage distribution, weighted mean, One-way ANOVA, and regression analysis.

To determine the profile of the respondent, frequency count and percentage distribution were used.

To assess the associated factors affecting the passing rate of ISAP in CPALE, Weighted mean was utilized.

One-way ANOVA was utilized to determine the significant difference on the associated factors affecting the passing rate when grouped according to profile.

To determine the associated factors that affect the board exam result of the respondents, regression analysis was used.

RESULT AND DISCUSSION

TABLE 1. MEAN ASSESSMENT OF RESPONDENTS ON THE ASSOCIATED FACTORS AFFECTING THE PASSING RATE OF ISAP IN CPALE

VARIABLES	CATEGORICAL MEAN	DESCRIPTION
Curriculum	2.77	IMPLEMETED
Teaching Method	2.77	MODERATELY EFFECTIVE
Preparedness	2.65	PREPARED
Faculty Qualification	2.66	IMPLEMENTED
Library	2.76	SATISFIED
Administrative Support	2.61	OFTEN
Home/Family Factors	3.38	ALWAYS
Motivational Factors	3.36	ALWAYS

The results presented in Table 1 provided a comprehensive assessment of various factors influencing the passing rate of ISAP graduates in the CPA Licensure Examination. Across the evaluated variables, the categorical mean scores indicate the level of implementation or effectiveness within each factor. This suggests that while there is a framework in place for these components, there may still be room for enhancement or refinement.

These findings provide a basis for strategic interventions and improvements tailored to address specific areas identified in the study. By addressing these factors comprehensively, ISAP can potentially enhance its graduates' readiness for the CPA Licensure Examination and elevate overall educational outcomes. Future research could explore these factors in greater depth to refine strategies for maximizing student success in professional licensure examinations.

TABLE 2. DIFFERENCE BETWEEN THE ASSESSMENT OF THE RESPONDENTS ON ENTREPRENEURIAL SKILLS OF STUDENTS AS TO THEIR PROFILE

VARIABLES	ASSOCIATED FACTORS
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		CURRICULUM	TEACHING METHOD	PREPAREDNESS	FACULTY QUALIFICATION	LIBRARY	ADMINISTRATIVE SUPPORT	MOTIVATIONAL FACTORS	HOME/FAMILY FACTORS
AGE	t- value	0.580	0.070	1.596	0.092	0.746	1.225	4.645	1.065
	p- value	0.556	0.932	0.219	0.912	0.483	0.308	0.017 **	0.357
SEX	t- value	0.096	0.928	1.520	3.391	1.656	4.194	0.276	0.000
	p- value	0.759	0.343	0.227	0.075	0.208	0.049 **	0.603	1.000
YEAR GRADUATED	t- value	0.547	1.362	0.557	0.347	1.066	0.456	1.934	1.124
	p- value	0.768	0.267	0.760	0.905	0.407	0.834	0.113	0.376

As seen in table 2, there is a significant difference on the motivational factors and administrative support of students as to their profile. Specifically, the age and sex.

The age variable shows a significant difference regarding motivational factors with a p-value of 0.017. The data collected in age indicates that 23-24 years old concerning the motivational factors has achieved the highest mean of 3.7167. This indicates that graduates' decisions about when to take the CPA license exam can be influenced by their age, which can also play a significant role. It also implies that this demographic may possess stronger drive and determination towards entrepreneurial endeavors.

The sex variable shows a significant difference regarding administrative support with a p-value of 0.049. The data collected in sex indicates that female concerning the administrative support has achieved the highest mean of 2.7111. This suggests that they may receive more comprehensive assistance from the institution in terms of resources and guidance for their entrepreneurial pursuits.

TABLE 3. REGRESSION ANALYSIS ON THE ASSOCIATED FACTORS AFFECTING THE BOARD EXAM RESULT TO THE BOARD EXAM PERFORMANCE OF THE RESPONDENTS

			BOARD EXAM RESULT
ASSOCIATED FACTORS	CURRICULUM	p- value	0.282
		r- value	0.193
		r ² -value	0.037
	TEACHING METHOD	p- value	0.511
		r- value	0.209
		r ² -value	0.044
	PREPAREDNESS	p- value	0.436
		r- value	0.297
		r ² -value	0.088
	FACULTY QUALIFICATION	p- value	0.610
		r- value	0.298
		r ² -value	0.089
	LIBRARY	p- value	0.612
		r- value	0.344
		r ² -value	0.118
	ADMINISTRATIVE SUPPORT	p- value	0.742
		r- value	0.344
		r ² -value	0.118
MOTIVATIONAL FACTORS	p- value	0.421	
	r- value	0.477	
	r ² -value	0.228	
HOME/FAMILY FACTORS	p- value	0.436	
	r- value	0.507	
	r ² -value	0.257	

Table 3 shows the relationship on the associated factors affecting the board exam result to the board exam performance of the respondents. The result implies that the factors in terms of curriculum, teaching method, preparedness, faculty qualification, library, administrative support, motivational factors, and home/ family factors do not affect the board exam result to the board exam performance of the respondents.

The study revealed that factors such as the effectiveness of the curriculum, teaching methods employed, faculty qualifications, availability of library resources, administrative support, motivational factors, and home/family factors all play significant roles in shaping students' preparedness for the examination.

The results presented in Table 1 provide a comprehensive assessment of different factors influencing the passing rate of ISAP graduates in the CPA Licensure Examination. Across the evaluated variables, the categorical mean scores indicate the level of implementation or effectiveness within each factor. The curriculum and faculty qualification aspects both received mean scores of 2.77 and 2.66 respectively, indicating that they are implemented to some extent. This suggests that while there is a basis in place for these components, there may still be room for enhancement or refinement. The findings are similar to findings of Jalagat (2016), one of the considerations in achieving success in

examination is through the rigid implementation of the schools' admission along with the enforcement of well-defined and comprehensive retention policies as these heavily affect the graduates' performance in the CPA board examination. Furthermore, Pattaguan (2018) states that BS in Accountancy Curriculum is a contributory factor in not only passing the licensure examination but also in topping the board exams. The findings are related to the study of Rufino (2017) that strengthening faculty selection process to improve the qualification of faculty roster is vital in maintaining and sustaining a culture of excellence and ensuring the development of core competencies among students.

Teaching methods and library resources were perceived as moderately effective and satisfactory, with mean scores of 2.77 and 2.76 respectively. These scores suggest that while these factors contribute positively to student preparation, there may be opportunities to improve their effectiveness further. This supports the study of Bharadwaj & Pal (2015) that teaching methods work effectively mainly if they suit learners' needs since every learner interprets and responds to questions in a unique way. As such, alignment of teaching methods with students' needs and preferred learning influence students' academic attainments (Zeeb, 2016). The findings above were confirmed by the result of the study of Jimboy, B., Pagalilauan. (2023) that the library environment significantly influences students' study habits and academic performance. Consistent with Herrero (2015), school factors (sufficiency of pertinent library books and materials, amplexness of innovative equipment and programming, great bookkeeping project, and great bookkeeping workforce) were seen to have a normal impact.

Similarly, preparedness and administrative support were rated at 2.65 and 2.61 respectively, indicating areas where additional support or development may be beneficial to enhance student readiness and institutional support. These findings were supported by Pattaguan (2018) that accounting subjects need a thorough understanding of concepts. A good focus in studying and reviewing will help, and effective methods can be relied heavily along with hard work and ability. Also, Sagarino and Corpuz (2015) highlighted that some personal aspects particularly during the review stage were contributively the hindering factors affecting the respondents' performance. This supports the study of Ballado-Tan (2015) that administration support showed a significant relationship to performance in the licensure examination. It implied that increase in administration support, performance in the licensure examination would also increase.

Notably, home/family factors and motivational factors received higher mean scores of 3.38 and 3.36, respectively, indicating strong perceived influence on student success in the CPA Licensure Examination. These findings emphasize the major role of external factors beyond the educational institution itself in shaping student outcomes. As per Herrero (2015) found that demographic influences significantly impact CPA licensure takers, with home/family factors such as financial assistance, parental involvement, and support significantly impacting performance. Ulfah et al. (2019) also found that public accountants contribute to business development by providing quality inspiration, social support, and vocational inspiration. In connection with the studies of Kingie, G., Micabalo., Exequiel, C., Cruspero, Jr. (2022), motivational support plays a crucial role in influencing the passing rate of accountancy students. Studies have shown that factors such as encouragement by close persons and academic and intellectual development are significant in explaining student retention. Also, providing adequate motivational support to students can positively impact their academic performance and

increase their likelihood of success in the accountancy field courses (Luis, Felipe, Hortenzi, Vilela, Braga et. al 2018)

Overall, these results imply several implications for ISAP and similar educational institutions aiming to improve their CPALE passing rates. Enhancing curriculum implementation, refining teaching methods, sustaining faculty qualifications, and strengthening administrative support could potentially improve student preparation and performance. Moreover, recognizing the positive influence of home/family dynamics and motivational factors can further support students in achieving success in their licensure examinations.

These findings provide a basis for strategic interventions and improvements to address specific areas identified in the study. By addressing these factors comprehensively, ISAP can potentially enhance its graduates' readiness for the CPA Licensure Examination and elevate overall educational outcomes. Future research could explore these factors in greater depth to refine strategies for maximizing student success in professional licensure examinations.

The results from Table 2 indicate significant differences in how certain associated factors affecting the passing rate of ISAP students vary across different demographic profiles, particularly age and sex. Motivational factors show a difference based on age, with older students exhibiting significantly higher motivation levels compared to younger students. This finding suggests that preparing motivational strategies to different age groups could potentially enhance student engagement and persistence in preparing for the CPA Licensure Examination. Additionally, administrative support varies significantly based on sex, with female students reporting greater support compared to male students. This underlines the importance of reasonable resource distribution and institutional guidance to ensure all students receive adequate support in their academic and professional endeavors.

The implications of these findings are thorough. For ISAP and similar institutions, understanding and addressing these demographic variations can lead to targeted interventions aimed at improving overall student success rates in licensure examinations. By enhancing motivational programs that resonate with different age groups and ensuring equitable support systems regardless of gender, institutions can raise a more inclusive and supportive learning environment. Moreover, these insights highlight the need for ongoing assessment and adaptation of educational practices to meet the diverse needs of students, ultimately enhancing educational outcomes and preparing graduates more effectively for their professional careers in accountancy. Future research could further explore these demographic influences to refine strategies that improve student preparation and performance in licensure examinations.

ACTION PLAN TO ENHANCE THE REVIEW PROGRAM IN THE INSTITUTION

Title of the Program: "Strengthening the Accountancy Program at International School of Asia and the Pacific by Addressing Challenges and Fostering CPA Licensure Exam Success "

Duration of the Program: Academic Year 2023-2024

Rationale:

The Accountancy Department of International School of Asia and the Pacific has the responsibility in providing quality education and competent CPAs in the field of accounting. However, there are internal and external factors that frequently hinder the efficiency of the implementation of objectives set by the department.

This action plan aims to offer extensive assistance in enhancing the accountancy program of the institution, with the indicated objectives under this proposal to respond to the following factors affecting the passing rate of the accountancy students. Moreover, this program is also designed to strengthen the implementation of effective measures to foster excellence in the performance of the accountancy graduates in the CPA Licensure Examination.

General Objective:

This activity aims to improve the accountancy program by increasing student passing rates on the CPA Licensure Examination and fostering excellence in graduate performance.

Variables	Specific Objectives	Activities	Expected Output	Evidence
Curriculum	Implement an annual assessment process to evaluate student qualifications against program curriculum standards for program retention.	Develop Assessment Tools	Standardized evaluation instruments in line with curriculum content and program learning objectives.	Developed checklists, guidelines, or model questions for assessment.
Teaching Method	Strengthen the effects of lecture videos on tape as an instructional tool.	Promote Active Learning	Improved retention of knowledge and engagement between students.	Completion rates and improved performance on related assessments
Preparedness	Clearly comprehend the topics about the major subject areas.	Practice problems and assignments	Improved understanding of key concepts in each major subject	The ability to respond to queries from the teacher and

		Seek Clarification	area, as evidenced by being able to explain them clearly and concisely.	actively participate in class discussions. Positive feedback from instructors understanding of the material.
Faculty Qualification	Effectively learn the major subject areas through the help of full-time instructors.	Seek additional resources	Develop strong self-study and research skills to become an independent learner. Gain a thorough understanding of the major subject areas through different learning materials and instructor expertise.	Ability to explain course concepts to classmates or independently research complex topics. Successful completion of assignments and exams in your major subjects.
Library	Verify and acquire the latest editions of textbooks required for your courses.	Review syllabus or course materials	Secure the latest editions of all required textbooks for your courses.	Having physical copies or digital access to the latest editions of your textbooks.
Administrative Support	Improving Access to Review Rooms and Equipment	Promote Effective Use Utilizing smart TV features for collaborative learning Projector setup and best practices Incorporating multimedia presentations	Increased student confidence and skills in using the available resources.	Attendance records and feedback from workshops or tutorials.

		into group study sessions		
Home/Family Factors	Develop a strong sense of personal direction that balances your family's expectations with your own goals and aspirations.	Open communication with family	A clear understanding of your own values, goals, and aspirations. Improved communication and collaboration with your family regarding your academic and personal pursuits.	You experience a sense of accomplishment as you progress towards your goals. Your relationships with family members are built on mutual respect and understanding.
Motivational Support	Leverage your eagerness and sense of urgency to maximize your studying effectiveness and ensure success on the Licensure Examinations.	Develop a study plan	A well-defined study plan that maximizes your learning and retention of exam material. Strong understanding of key accounting concepts and the ability to apply them in problem-solving scenarios.	Consistently following your study plan and completing planned tasks. Feeling energized and focused while studying.

CONCLUSIONS

After conducting an in-depth analysis of the factors influencing the passing rate of students in ISAP, it is revealed that factors such as the effectiveness of the curriculum, teaching methods employed, faculty qualifications, availability of library resources, administrative support, motivational factors, and home/family factors all play significant roles in shaping students' preparedness for the examination.

RECOMMENDATIONS

Based on the findings of the research study on factors affecting the passing rate of students at the International School of Asia and the Pacific (ISAP) in the CPA Licensure Examination (CPALE), several recommendations can be made to enhance the review program and improve student outcomes.

1. The current curriculum implementation appears to be effective, there is a need for continuous monitoring and adaptation to changes in the CPALE syllabus and Table of Specifications.
2. Efforts should be made to further enhance teaching methods, particularly in providing more effective instructional strategies beyond handwritten summary note requirements. Moreover, although respondents feel adequately prepared for the CPALE, there is room for improvement in ensuring that students are fully knowledgeable about the updated CPALE syllabus and table of specification.
3. The faculty qualifications are generally satisfactory, there should be at least 3 full-time CPA faculty for CHED recognized BSA program as stated in the paragraph b of section 15.5 Faculty Requirement under the CHED MEMORANDUM ORDER NO. 27, SERIES OF 2017 with a subject "Revised Policies, Standards, and Guidelines for Bachelor of Science in Accountancy. Hence, the institution must prioritize hiring a minimum number of full-time instructors in the accountancy department with relevant expertise in major subjects.
4. In terms of library services, maintaining a conducive learning environment by installing more ceiling fans or installing air conditioners would greatly help the students feel comfortable and gain deeper focus while studying in the library's premises.
5. Administrative support should also be optimized to ensure consistent high-quality education from instructors.
6. Leveraging the unwavering support of friends and family as highlighted in motivational factors can be further integrated into student support initiatives.
7. Considering the significant differences in motivational factors and administrative support based on age and sex, tailored support programs should be developed to address specific needs, fostering a more inclusive and supportive learning environment. By implementing these recommendations, ISAP can further enhance its review program and better prepare students for success in the CPALE and beyond.

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