

Bridging the Gap: A Systematic Review of Senior High School Graduates' Preparedness for the Bachelor of Science in Accountancy Program

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Abstract:

This systematic literature review examines the preparedness of senior high school graduates for the Bachelor of Science in Accountancy (BSA) program. Analyzing themes such as deficiencies in mathematical proficiency, insufficient emphasis on practical application, challenges in critical thinking development, and communication skill gaps, the study highlights critical areas requiring attention within the senior high school curriculum. Findings emphasize the need for educational reforms and targeted interventions to bridge identified gaps. Recommendations include integrating real-world accounting scenarios and application-based learning for enhancing mathematical proficiency. Moreover, the study advocates for practical application-based methodologies, hands-on experiences, and case studies to connect theoretical knowledge to practical implementation. It also underscores the importance of fostering critical thinking skills through interactive and inquiry-based educational approaches, and integrating specialized communication modules tailored to accounting-specific communication to enhance students' proficiency in conveying complex financial information effectively. This study contributes to the discourse on educational reform, aiming to facilitate a smoother transition for senior high school graduates to the complex demands of the BSA program and the accounting profession.

Keywords: Senior High School Graduates, Bachelor of Science in Accountancy (BSA) Program, Mathematical Proficiency, Practical Application, Critical Thinking Skills, Communication Skill Gaps

Introduction:

The transition from senior high school to higher education represents a critical juncture in the educational journey of students, especially those aspiring to pursue a Bachelor of Science in Accountancy (BSA) program. The Bachelor of Science in Accountancy is a rigorous academic program that lays the foundation for a career in the field of accounting and finance (Bérubé & Gendron, 2023). However, concerns have been raised about the preparedness of senior high school graduates for the challenges inherent in the BSA program. The effectiveness of the senior high school curriculum in equipping students with the necessary skills and knowledge to excel in the BSA program has become a topic of increasing interest within the field of education.

Given the vital role of accountants in the contemporary global economy, the significance of adequately preparing students for the BSA program cannot be overstated. A thorough understanding of fundamental accounting principles, financial analysis, auditing, and taxation is crucial for success in the dynamic and complex world of accounting. Therefore, the evaluation of the preparedness of senior high school graduates for the BSA program is pivotal to ensure a seamless transition and promote the academic success of students in higher education.

This systematic review aims to bridge the existing gap in the literature by comprehensively assessing the preparedness of senior high school graduates for the BSA program. By systematically reviewing the available literature, this study seeks to provide valuable insights into the strengths and limitations of the senior high school curriculum in preparing students for the rigorous demands of the BSA program. Additionally, this review intends to identify potential areas for improvement in the senior high school curriculum, thereby facilitating the enhancement of educational practices and policies.

Previous studies have highlighted the importance of foundational knowledge in mathematics, economics, and business studies for students intending to pursue accounting at the tertiary level (Saeed, et al., 2015). Furthermore, the development of critical thinking skills, analytical abilities, and communication proficiency has been emphasized as crucial components of a well-rounded education that can facilitate success in the BSA program. However, the extent to which the senior high school curriculum effectively cultivates these essential competencies remains a subject of debate and investigation.

Through a systematic and comprehensive analysis of peer-reviewed articles, empirical studies, and educational reports, this review will offer a nuanced understanding of the challenges and opportunities associated with the preparedness of senior high school graduates for the BSA program. By critically examining the current state of affairs and identifying potential gaps in the curriculum, this study aspires to contribute to the ongoing discourse on educational reform and curriculum development.

This systematic review endeavors to provide stakeholders in the education sector with evidence-based insights that can inform policy decisions and educational practices aimed at enhancing the preparedness of senior high school graduates for the Bachelor of Science in Accountancy program. By addressing the gaps in existing research and offering recommendations for educational advancement, this study seeks to foster a more conducive learning environment that facilitates the successful transition of students from senior high school to higher education.

Literature Review:

The role of education in preparing students for future careers and academic pursuits is a topic of perpetual interest and importance. In the context of the Bachelor of Science in Accountancy (BSA) program, the successful transition from senior high school to higher education is contingent upon the preparedness of students in terms of their academic foundation and skills. This literature review critically examines existing research on the preparedness of senior high school graduates for the BSA program, aiming to identify key themes, challenges, and potential areas for improvement. By delving into a range of scholarly works, empirical studies, and educational reports, this review provides a comprehensive understanding of the current landscape and offers valuable insights for educators, policymakers, and stakeholders in the field of accountancy education.

Foundation in Mathematics and Business Studies

A strong foundation in mathematics and business studies has been consistently identified as a crucial prerequisite for success in the BSA program. According to Apostolou, et al. (2022), proficiency in mathematics is indispensable for comprehending complex accounting principles and conducting financial analysis. Students equipped with a solid mathematical background are better equipped to grasp the quantitative aspects of accounting and demonstrate greater competence in handling financial data. Furthermore, the integration of business studies into the senior high school curriculum has been emphasized as a means to foster an understanding of the broader economic context in which accounting operates (Al-Hazaima, et al., 2021). Exposure to business concepts provides students with a holistic perspective, enabling them to recognize the interconnections between accounting and various business functions.

However, despite the recognition of the significance of mathematics and business studies, shortcomings in the delivery and depth of these subjects in the senior high school curriculum have been observed. Sullivan and Hannis (2017) highlights the limited focus on advanced mathematical concepts and their application in real-world accounting scenarios, leading to a gap in the practical application of mathematical knowledge in the context of accounting. Similarly, the lack of interdisciplinary integration between business studies and accounting within the senior high school curriculum has been noted by several scholars (Kilag, et al., 2023). This disconnect may impede students' ability to grasp the comprehensive role of accounting within the broader business environment.

Critical Thinking and Analytical Skills

In addition to a strong academic foundation, the development of critical thinking and analytical skills is imperative for students entering the BSA program. According to Thakker and Japee, (2023), the ability to analyze complex financial data, assess risks, and make informed decisions is central to the practice of accountancy. Senior high school education plays a pivotal role in fostering critical thinking skills, enabling students to evaluate and interpret information effectively. Research by Almulla and Al-Rahmi, (2023) underscores the importance of incorporating critical thinking exercises into the senior high school curriculum to stimulate students' analytical abilities and encourage them to apply logical reasoning in solving accounting problems.

Nevertheless, certain studies have highlighted the inadequacy of the current senior high school curriculum in cultivating robust critical thinking skills among students. Stevens (2023) notes the prevalence of rote learning practices and standardized testing, which often prioritize memorization over conceptual understanding and critical analysis. This pedagogical approach may hinder the development of students' analytical capabilities, thereby limiting their preparedness for the multifaceted challenges presented in the BSA program. Furthermore, the scarcity of opportunities for experiential learning and practical application of critical thinking skills within the senior high school setting has been identified as a notable gap (Kilag, et al., 2023). The absence of real-world simulations or case studies may impede students' ability to transfer theoretical knowledge into practical accounting contexts.

Communication Proficiency

Effective communication is a fundamental skill for accountants, as the profession necessitates the clear articulation of financial information and complex concepts to various stakeholders. Research by Bongalonta and Bongalonta (2023) emphasizes the importance of honing communication proficiency during the senior high school years to prepare students for the demands of the BSA program. Proficiency in written and verbal communication enables students to convey financial information accurately, thereby facilitating collaboration and effective decision-making in accounting contexts. Furthermore, the cultivation of interpersonal communication skills is vital for engaging with clients, colleagues, and regulatory bodies within the accounting profession.

However, several studies have underscored the limitations in the development of communication skills within the senior high school curriculum. Deroey (2023) highlights the minimal emphasis on practical communication exercises and the absence of integrated communication modules tailored specifically to the accounting discipline. This deficit may hinder students' ability to convey complex financial concepts coherently and persuasively,

potentially impeding their effectiveness in accounting roles. Additionally, the scarcity of opportunities for public speaking and collaborative projects within the senior high school curriculum has been identified as a notable constraint (Kilag, et al., 2023). The lack of interactive platforms may limit students' exposure to diverse communication contexts, subsequently hindering their adaptability to the multifaceted communication demands within the field of accountancy.

Curriculum Integration and Reforms

The existing literature highlights the critical need for curriculum integration and reforms to enhance the preparedness of senior high school graduates for the BSA program. Scholars such as Sawitri (2023) advocate for the integration of practical accounting modules within the senior high school curriculum to facilitate hands-on learning experiences and foster a deeper understanding of accounting principles. By incorporating real-world case studies and practical simulations, educators can provide students with a more comprehensive and dynamic learning environment that mirrors the complexities of the accounting profession. Additionally, the implementation of interdisciplinary approaches that integrate mathematics, business studies, and communication skills within the context of accounting has been proposed as a means to foster a holistic educational experience (Kilag, et al., 2023). Such integrated approaches can bridge the gap between theoretical knowledge and practical application, equipping students with the necessary competencies to excel in the BSA program.

Moreover, educational reforms that prioritize student-centered learning methodologies and encourage critical inquiry have been advocated by various researchers (Kilag, et al., 2023). By promoting a pedagogical framework that emphasizes active engagement, problem-solving, and collaborative learning, educators can cultivate a culture of intellectual curiosity and academic excellence among senior high school students. Furthermore, the incorporation of technology-enhanced learning tools and resources has been identified as a promising avenue for enriching the educational experience and promoting the digital literacy of students (Jurāne-Brēmane, 2023). The integration of interactive digital platforms, educational software, and online resources can supplement traditional teaching methods, fostering a dynamic and adaptive learning environment that resonates with the evolving demands of the accounting profession.

The literature review highlights the multidimensional aspects of the preparedness of senior high school graduates for the Bachelor of Science in Accountancy program. While acknowledging the significance of a strong foundation in mathematics, business studies, critical thinking, analytical skills, and communication proficiency, the review also underscores the existing gaps and limitations within the senior high school curriculum. Rote learning practices, insufficient practical application, and the absence of interdisciplinary integration have been identified as key challenges that may impede students' preparedness for the complex and dynamic landscape of the BSA program. However, the review also highlights the potential for curriculum integration, educational reforms, and the incorporation of technology-enhanced learning to address these challenges effectively.

By synthesizing the key findings from various scholarly works and empirical studies, this literature review contributes to the ongoing discourse on educational reform and curriculum development within the context of accountancy education. The insights provided herein serve as a foundation for future research endeavors and policy initiatives aimed at enhancing the preparedness of senior high school graduates for the Bachelor of Science in Accountancy program. By leveraging the recommendations and best practices outlined in this review,

educators, policymakers, and stakeholders can collaborate to foster a more conducive and comprehensive learning environment that nurtures the academic growth and professional development of aspiring accountants.

Methodology:

The present study employed a systematic literature review methodology to comprehensively assess the preparedness of senior high school graduates for the Bachelor of Science in Accountancy (BSA) program. The systematic review followed a well-defined protocol to ensure the systematic identification, selection, and analysis of relevant literature. The following steps were undertaken to conduct the systematic literature review.

Search Strategy Development: A comprehensive search strategy was developed to identify pertinent literature from various academic databases, including PubMed, Google Scholar, and JSTOR. The search strategy incorporated a combination of keywords such as "senior high school graduates," "Bachelor of Science in Accountancy," "preparedness," and related terms to ensure the inclusion of relevant studies published in peer-reviewed journals, conference proceedings, and educational reports.

Inclusion and Exclusion Criteria: In order to maintain the focus of the review, specific inclusion and exclusion criteria were established. Studies were included if they addressed the preparedness of senior high school graduates for the BSA program, examined relevant educational practices, and provided empirical data or scholarly insights. Non-English studies and those outside the scope of the designated publication years were excluded.

Literature Screening and Selection: A rigorous screening process was implemented to evaluate the eligibility of the identified studies based on the predefined inclusion and exclusion criteria. Two independent reviewers assessed the titles and abstracts of the initially retrieved studies to determine their relevance. Any discrepancies were resolved through discussion and consensus.

Data Extraction and Synthesis: The selected studies were subjected to a meticulous data extraction process, where key information such as authors, publication year, research methodologies, and major findings were systematically recorded. The extracted data were synthesized and organized thematically to identify recurring patterns, overarching themes, and notable gaps in the literature.

Quality Assessment: The quality and rigor of the included studies were evaluated using established assessment criteria tailored to the nature of the research. The assessment criteria encompassed factors such as methodological coherence, sample representativeness, data validity, and overall contribution to the research area. Studies meeting the predefined quality standards were retained for further analysis.

Data Analysis and Interpretation: The synthesized data were subjected to a comprehensive analysis that involved the identification of common trends, divergent perspectives, and emerging insights regarding the preparedness of senior high school graduates for the BSA program. The findings were interpreted within the context of the existing literature and were used to inform the discussion and implications for educational practices and policies.

Findings and Discussion:

The systematic literature review revealed several key findings pertaining to the preparedness of senior high school graduates for the Bachelor of Science in Accountancy (BSA) program. The synthesis of the selected studies illuminated significant insights and trends that contribute to a nuanced understanding of the challenges and opportunities associated with the transition from senior high school to the rigorous academic demands of the BSA program.

Theme 1: Deficiencies in Mathematical Proficiency

The research findings shed light on a critical theme: the prevalent deficiencies in the mathematical proficiency of senior high school graduates embarking on the Bachelor of Science in Accountancy (BSA) program. Despite the senior high school curriculum's provision of a foundational understanding of mathematical concepts, the lack of emphasis on advanced application-based learning and practical exercises was identified as a significant hindrance. This limitation directly impacted students' ability to effectively apply mathematical principles within the intricate framework of accounting, thus posing a substantial challenge during their transition to the BSA program.

Recent research by Oben and van Rooyen (2023) has highlighted the persistent gap between theoretical mathematical knowledge and its practical application in the field of accounting, particularly among senior high school graduates. The study emphasized the necessity of incorporating real-world accounting scenarios into the senior high school curriculum to cultivate a deeper understanding of mathematical concepts in practical contexts. Similarly, Lehner and Knoll (2023) emphasized the need for a more application-oriented approach to mathematics education, advocating for the integration of accounting-based mathematical problems within the senior high school syllabus. Their work echoed the importance of equipping students with the requisite mathematical skills and competencies necessary for navigating the complexities of the BSA program.

The limitations in the current educational framework were found to hinder students' capacity to comprehend and engage with the quantitative intricacies prevalent in accounting practices. Without adequate exposure to real-world accounting scenarios and practical application exercises during their formative years, senior high school graduates encountered difficulties in effectively translating theoretical mathematical knowledge into practical accounting procedures. Consequently, this gap in the curriculum created a notable barrier for students aiming to excel in the BSA program, thereby emphasizing the need for a more dynamic and practical approach to mathematical education within the senior high school context.

The identified deficiencies in mathematical proficiency among senior high school graduates highlighted the urgency for educational reforms that prioritize the integration of practical application-based learning within the curriculum. The incorporation of real-world accounting problems, interactive mathematical simulations, and case studies was recommended to bridge the gap between theoretical knowledge and its practical implementation in the realm of accounting. Such an approach would not only enhance students' mathematical proficiency but also better prepare them for the complexities and demands of the BSA program, fostering a more seamless transition from senior high school to higher education.

Theme 2: Insufficient Emphasis on Practical Application

The review revealed a critical theme underscoring the inadequacy of practical application within the senior high school curriculum, creating significant challenges for students transitioning to the Bachelor of Science in Accountancy (BSA) program. The study identified

limited opportunities for hands-on learning, real-world simulations, and case studies as key factors contributing to the insufficient preparation of students for the practical challenges embedded in the BSA program. The absence of experiential learning opportunities directly hindered students' capacity to effectively translate theoretical knowledge into real-world accounting scenarios, thereby posing a formidable obstacle during their transition to higher education.

Recent research by Landorf, et al. (2023) emphasized the pivotal role of experiential learning in fostering a deeper understanding of accounting principles and practices among senior high school students. The study highlighted the need for the integration of practical case studies and real-world simulations within the senior high school curriculum to bridge the gap between theoretical learning and its application in professional accounting contexts. Similarly, Burtcev and Omiwole (2023) emphasized the significance of practical exposure to accounting procedures during the formative years of education, advocating for the inclusion of hands-on learning experiences to enhance students' preparedness for the intricacies of the BSA program. Their findings resonated with the identified limitations in the senior high school curriculum, emphasizing the critical need for a more experiential and practice-oriented educational approach.

The scarcity of practical application within the senior high school curriculum resulted in a notable disparity between students' theoretical knowledge and their ability to navigate practical accounting challenges. The lack of exposure to real-world accounting scenarios and hands-on learning experiences limited students' capacity to develop the necessary skill set and adaptability required for the complex and dynamic landscape of the BSA program. Consequently, this deficit posed a significant challenge for students aiming to excel in the BSA program, underscoring the urgency for educational reforms that prioritize the integration of practical application-based learning methodologies within the senior high school curriculum.

The study's findings emphasized the critical role of practical application in bridging the gap between academic knowledge and professional practice, thereby facilitating a seamless transition for senior high school graduates entering the dynamic realm of the BSA program. Incorporating hands-on learning experiences, real-world simulations, and case studies within the senior high school curriculum would not only enhance students' practical preparedness but also foster a comprehensive understanding of the practical challenges and nuances of the accounting profession.

Theme 3: Challenges in Critical Thinking Development

The findings illuminated significant challenges in fostering robust critical thinking skills among senior high school graduates, subsequently impacting their preparedness for the Bachelor of Science in Accountancy (BSA) program. The study highlighted how pervasive rote learning practices, reliance on standardized testing, and a lack of emphasis on analytical reasoning acted as impediments to the cultivation of critical thinking abilities essential for complex problem-solving and decision-making in the realm of accounting. These challenges underscored the crucial need for a more interactive and inquiry-based educational approach during the senior high school years to foster the development of critical thinking skills conducive to the demands of the BSA program.

Recent research by Merma-Molina, et al. (2022) emphasized the detrimental impact of rote learning on the development of critical thinking skills among students. The study underscored the need for a paradigm shift in educational practices, advocating for the integration of

interactive and problem-based learning methodologies to nurture students' analytical capabilities. Similarly, Raslan (2022) highlighted the limitations of standardized testing in evaluating the multifaceted dimensions of critical thinking, emphasizing the necessity of incorporating diversified assessment tools that promote analytical reasoning and creative problem-solving skills. Their research echoed the identified challenges in critical thinking development among senior high school graduates, stressing the importance of fostering an educational environment that encourages active engagement and cognitive exploration.

The study's findings indicated that the limitations in the current educational framework hindered students' ability to think critically and make informed decisions, posing significant challenges during their transition to the BSA program. By advocating for an interactive and inquiry-based educational approach, the research underscored the potential for cultivating critical thinking skills essential for navigating the complexities of the BSA program and the accounting profession. Implementing pedagogical strategies that promote analytical reasoning, problem-based learning, and critical inquiry during the senior high school years would not only enhance students' preparedness for the BSA program but also foster a culture of intellectual curiosity and analytical proficiency conducive to the demands of the modern accounting landscape.

Theme 4: Communication Skill Gaps

The review brought to the fore significant communication skill gaps among senior high school graduates, particularly in the context of specialized communication requirements within the field of accountancy. The study underscored how limited exposure to practical communication exercises and the absence of tailored communication modules specifically designed for the realm of accountancy presented notable challenges. These challenges hindered the effective conveyance of complex financial information, emphasizing the critical need for the integration of comprehensive communication training within the senior high school curriculum to enhance students' proficiency in both written and verbal communication.

Recent research by Jackson, et al. (2023) highlighted the indispensable role of effective communication in the accounting profession, emphasizing the necessity of specialized communication training to equip students with the communication skills requisite for the intricate and nuanced communication demands within the realm of accountancy. Similarly, Kelly (2022) underscored the limitations of the current educational framework in nurturing students' communication abilities, particularly in the context of accounting-specific communication. The research advocated for the integration of specialized communication modules within the senior high school curriculum to cultivate students' capacity to convey complex financial concepts with clarity and precision. These studies echoed the critical importance of addressing the identified communication skill gaps among senior high school graduates to better prepare them for the communication challenges inherent in the Bachelor of Science in Accountancy (BSA) program.

The study's findings emphasized that the identified deficiencies in communication skills pose significant obstacles for senior high school graduates aiming to excel in the BSA program and the accounting profession. By advocating for the integration of specialized communication training within the senior high school curriculum, the research underscored the potential for fostering a comprehensive understanding of the communication intricacies prevalent in the field of accountancy. Implementing communication-focused modules that emphasize both written and verbal communication proficiency would not only enhance students' preparedness for the BSA program but also equip them with the essential communication competencies

necessary for successful navigation within the complex and dynamic landscape of the accounting profession.

The findings of this systematic literature review illuminate the multifaceted challenges and opportunities associated with the preparedness of senior high school graduates for the Bachelor of Science in Accountancy program. By addressing the identified gaps and shortcomings, educational stakeholders can work collaboratively to implement targeted interventions and holistic reforms that promote a more seamless transition for students entering the complex and dynamic landscape of the BSA program.

Conclusion:

This comprehensive study systematically assessed the preparedness of senior high school graduates for the Bachelor of Science in Accountancy (BSA) program, highlighting key themes and challenges that significantly impact students' transition from senior high school to higher education. Through an in-depth analysis of deficiencies in mathematical proficiency, insufficient emphasis on practical application, challenges in critical thinking development, and communication skill gaps, the study shed light on critical areas requiring immediate attention within the senior high school curriculum.

The findings underscored the pressing need for educational reforms and targeted interventions aimed at bridging the identified gaps and enhancing the overall preparedness of senior high school graduates for the demands of the BSA program. Recommendations for curriculum integration and innovative pedagogical approaches were emphasized to promote a more holistic and dynamic learning environment conducive to students' academic and professional growth.

To address the deficiencies in mathematical proficiency, the study advocated for the integration of advanced application-based learning and real-world accounting scenarios within the senior high school curriculum, fostering a deeper understanding of mathematical concepts in practical contexts. Additionally, the study highlighted the critical importance of incorporating practical application-based learning methodologies, hands-on experiences, and case studies to bridge the gap between theoretical knowledge and practical implementation within the realm of accounting.

Furthermore, the study emphasized the significance of fostering critical thinking skills through interactive and inquiry-based educational approaches, urging educators to promote analytical reasoning and problem-solving strategies during the senior high school years. The integration of specialized communication modules tailored to the intricacies of accounting-specific communication was also underscored to enhance students' proficiency in conveying complex financial information effectively.

This study contributes to the ongoing discourse on educational reform and curriculum development, providing valuable insights for educators, policymakers, and stakeholders in the field of accountancy education. By addressing the identified challenges and recommending targeted strategies for improvement, this study aspires to foster a more conducive learning environment, facilitating the seamless transition of senior high school graduates to the dynamic and complex landscape of the BSA program and the accounting profession.

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