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Research Article

Enhancing Critical Thinking and Problem-Solving Skills of Accounting Students at Sorsogon State University – Bulan Campus: Evidence-Based Strategies for Improving Licensure Examination for Certified Public Accountants (LECPA) Performance

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ABSTRACT

This study aimed to assess the critical thinking and problem-solving skills of accounting students at Sorsogon State University – Bulan Campus and explore evidence-based strategies to enhance these competencies for improved performance in the Licensure Examination for Certified Public Accountants (LECPA). Specifically, the study sought to (1) review and analyze the CPALE performance ratings of accounting graduates, (2) assess the current level of critical thinking and problem-solving skills, and (3) identify strategies to strengthen these skills and improve licensure outcomes.

A mixed-methods descriptive-evaluative research design was employed. Quantitative data were gathered from pre- and post-assessments of students' critical thinking and problem-solving skills, as well as official CPALE results from 2016 to 2024. Qualitative data were obtained through structured interviews and surveys of purposively sampled accounting faculty, program administrators, and students who had taken the CPA board examination. Quantitative analysis measured competency levels, while thematic analysis of qualitative data identified patterns regarding the effectiveness of evidence-based strategies. Findings revealed that accounting students' critical thinking and problem-solving skills are moderate, with a mean score of 62%, reflecting gaps in higher-order cognitive competencies necessary for licensure success. CPALE performance exhibited significant fluctuations over the years, highlighting systemic challenges in preparing students for professional practice. Evidence-based interventions including enhancement and tutorial classes, technology-based learning, curriculum and policy enhancements, financial and moral support, strict retention policies, benchmarking with top-performing schools, and regular qualifying examinations were reported

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by students, faculty, and administrators to improve analytical reasoning, application skills, and exam readiness.

The study concludes that while these strategies positively impact student competencies and motivation, consistent and systematic implementation is required to achieve sustainable improvements in licensure performance. It is recommended that SorSU-Bulan continue and strengthen enhancement programs, integrate technology and formative assessments, and regularly update the accounting curriculum while providing faculty professional development to reinforce higher-order thinking and problem-solving skills.

Keywords: *Accounting Students, Certified Public Accountants Licensure Examination, Critical Thinking skills, Problem Solving Skills*

Introduction

The Certified Public Accountant (CPA) licensure examination is a crucial step for individuals aspiring to enter the accounting profession in the Philippines. Achieving success in this highly demanding exam is vital for securing a career in accounting and contributing to national economic growth. However, graduates from provincial universities, particularly those with limited resources, often face considerable challenges in obtaining passing scores. This study seeks to explore evidence-based strategies aimed at improving CPA board exam performance at Sorsogon State University - Bulan Campus (SorSU-Bulan). By assessing existing interventions and identifying best practices, this research intends to enhance licensure examination outcomes, ultimately boosting the employability and career prospects of SorSU-Bulan's accounting graduates. This initiative aligns with the priorities of the Commission on Higher Education (CHED) in promoting quality and relevant education and supports the United Nations Sustainable Development Goals (SDG 4: Quality Education) and SDG 8: Decent Work and Economic Growth.

Student performance in the Certified Public Accountant Licensure Examination (CPALE) is shaped by multiple factors, including individual characteristics, institutional support, and preparatory initiatives. A thorough review of related literature offers insights into evidence-based strategies that can enhance CPA board exam success, particularly those applicable to institutions such as SorSU-Bulan. Several studies highlight essential personal attributes that

influence CPALE outcomes. Calubayan (2020) determined that academic performance in high school, non-verbal ability scores, college Grade Weighted Average (GWA), scholarship status, and a positive attitude toward accounting have a significant positive correlation with board examination success. Similarly, Maghinay (2024) emphasized the importance of effective study habits, noting that strong time management and analytical skills play a crucial role in CPALE success. The contribution of educational institutions to CPALE performance is equally significant. Calubayan (2020) pointed out that faculty competence, along with access to adequate facilities and resources, has a direct impact on board exam results. This finding underscores the need for universities to invest in continuous faculty development and ensure that the learning environment fosters comprehensive accounting education. Moreover, participation in academic competitions has been linked to improved CPALE performance. Pattaguan (2018) found that engaging in such contests exposes students to current industry developments, enhancing their readiness for the board exams. This suggests that co-curricular activities can be valuable complements to traditional classroom instruction.

Mock board examinations have also proven to be an effective preparatory tool for CPALE candidates. Abella et al. (2022) noted that while taking mock exams does not guarantee a passing score in the actual licensure examination, it helps students become familiar with the exam format and identify areas that need further improvement. This approach facilitates

targeted review sessions and boosts the confidence of examinees. Addressing gaps in foundational knowledge is another critical factor in CPALE success. Bongalonta and Bongalonta (2023) observed that graduates from the Accountancy, Business, and Management (ABM) track often struggle with fundamental accounting competencies, such as business transaction analysis and financial statement preparation. They recommended implementing remediation programs to reinforce these essential skills, ensuring students are better equipped for more complex accounting challenges.

The CPA licensure examination serves as a benchmark for professional competency in the field of accounting. Low passing rates not only hinder individual career prospects but also raise concerns about the quality and effectiveness of accounting education programs. Several factors contribute to these challenges, including curriculum structure, teaching methodologies, availability of resources, and the overall preparedness of students (Al-Twajry, Brierley, & Perry, 2003). In the case of SorSU-Bulan, these issues are further exacerbated by its rural location, geographic isolation, and resource constraints. These unique challenges must be addressed to improve student performance in the licensure examination. Understanding the specific needs and obstacles faced by SorSU-Bulan's accounting students is essential for designing targeted, effective interventions.

This study operates on the premise that evidence-based strategies, supported by empirical research and best practices, can significantly enhance CPA board exam performance. By bridging the gap between theory and application, this research aims to identify strategies tailored to the specific context of SorSU-Bulan. Sorsogon State University (SorSU) is a public higher education institution committed to providing quality education and contributing to the development of the Sorsogon province and the Bicol Region. SorSU-Bulan, one of its satellite campuses, caters to students from the municipality of Bulan and nearby areas. While the university has made notable progress in expanding access to higher education, challenges persist in ensuring consistent quality and achieving high licensure examination passing rates, particularly within its satellite campuses.

To support this study, data on SorSU-Bulan's CPA board exam performance were gathered from official records to establish a baseline for evaluation. This data will help contextualize the research and highlight the necessity of targeted interventions. This comprehensive analysis offers valuable insights into the available resources and challenges encountered by the institution in preparing its students for the CPA licensure examination.

Objectives of the Study

This study aims to assess the critical thinking and problem-solving skills among accounting students at Sorsogon State University – Bulan Campus with the aim of improving the LECPA Performance of SorSU Bulan Campus.

Specifically, the study seeks to:

1. Review and analyze the Certified Public Accountants Licensure Examination performance ratings of accounting students at Sorsogon State University – Bulan Campus;
2. Assess the current level of critical thinking and problem-solving skills among accounting students at Sorsogon State University – Bulan Campus; and
3. Identify evidence-based strategies that can enhance the critical thinking and problem-solving abilities of accounting students as well as the CPALE performance ratings of SorSU Bulan Campus.

Methodology

This study employed a mixed-methods descriptive-evaluative research design. Quantitative data were collected through pre- and post-assessment of students' critical thinking and problem-solving skills, while qualitative data were obtained from structured interviews and surveys of students, faculty, and administrators. This approach allowed for an integrated analysis of both measurable outcomes and experiential feedback regarding the effectiveness of evidence-based strategies in enhancing accounting students' competencies.

The quantitative component includes all graduates of the Bachelor of Science in Accountancy program of SorSU-Bulan who took the CPA licensure examination within the past five years (2016, 2017, 2021, 2022, 2023 and 2024). The qualitative component involves a

purposive sample of accounting faculty members, program administrators, and students who have taken the CPA board examinations.

Quantitative data were collected from official records of CPA board exam results from the Professional Regulation Commission (PRC) and SorSU-Bulan, while qualitative data were gathered using semi-structured interview guides and focus group discussion protocols. Qualitative data were analyzed using thematic analysis to identify recurring themes and patterns in the interview and focus group data. Throughout the study, ethical considerations were paramount, with informed consent obtained from all participants and anonymity and confidentiality maintained. The study adheres to established ethical guidelines for research involving human subjects.

Results and Discussions

A. The Certified Public Accountants Licensure Examination (CPALE) Performance Ratings of Sorsogon State University – Bulan Campus

This study reviewed and analyzed the CPALE performance ratings of Sorsogon State University Bulan Campus covering periods 2017 through 2024 to identify the trends as well areas for further enhancement.

Figure 1 shows the summary of the CPALE performance ratings of SorSU-Bulan Campus for the years, 2017, 2018, 2019, 2022, 2024, 2024 and 2025. As shown in Figure 1, the Certified Public Accountants Licensure Examination (CPALE) performance of accounting graduates from Sorsogon State University (SorSU) –

Bulan Campus from May 2017 to May 2025 demonstrates substantial fluctuations across examination periods and between first-time examinees and repeaters.

Overall institutional passing rates ranged from a high of 50.00% in May 2017 to a low of 7.14% in October 2022, followed by periods of partial recovery in subsequent examinations. Rather than indicating isolated cohort effects, this pattern points to a broader issue of inconsistent performance sustainability over time.

A closer examination of the results reveals distinct trends between first-time takers and repeaters. First-time examinees exhibited wide performance variation, beginning with an exceptional 100% passing rate in May 2017, but experiencing a sharp decline in the succeeding years. Zero passing rates were recorded in May 2018 and May 2023, interrupted only by modest rebounds such as 40.00% in October 2019 and September 2023. These fluctuations suggest that while some cohorts were able to meet licensure standards, the program has struggled to ensure consistent mastery of licensure-level competencies among graduating students.

The performance of repeaters was even more erratic. Several examination periods registered no passers at all, reflecting persistent challenges among returning examinees. Nonetheless, the 100.00% passing rate in May 2024 demonstrates that repeaters can perform well under certain conditions. However, the absence of similar outcomes before and after this period suggests that this success was likely situational rather than the result of a sustained or systematic intervention.

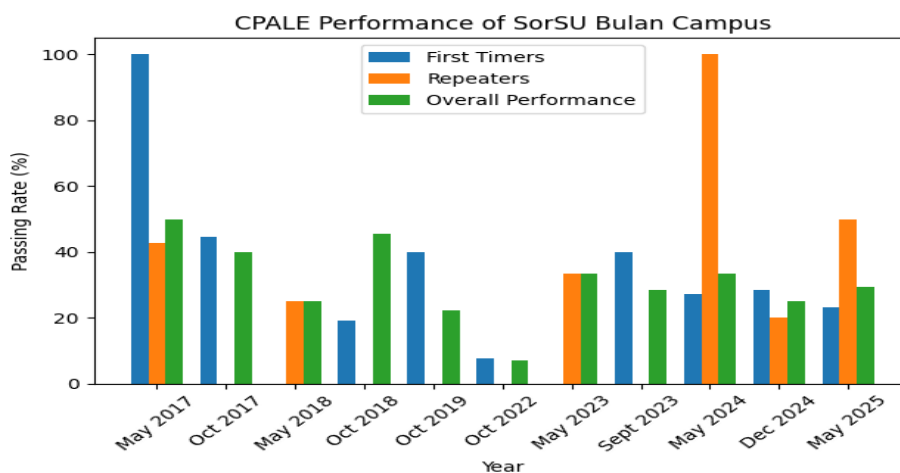


Figure 1. SorSU Bulan Campus CPALE Performance Ratings

When viewed collectively, the overall CPALE performance of the campus remained generally below national benchmarks, with passing rates rarely exceeding one-third of examinees in most examination periods. Although slight improvements were observed in May 2023 (33.33%), May 2024 (33.33%), and May 2025 (29.41%), these gains were not strong enough to establish a clear upward trajectory. This lack of sustained improvement signals the presence of systemic concerns that merit closer institutional review.

These trends mirror a broader challenge encountered by many accounting programs in higher education—ensuring that students develop the critical thinking and problem-solving skills demanded by professional licensure examinations. The CPALE is widely recognized as a cognitively rigorous assessment that prioritizes application, analysis, and professional judgment over rote memorization (Commission on Higher Education [CHED], 2017). As such, fluctuations in performance may reflect gaps in how these higher-order skills are cultivated throughout the curriculum.

The strong results observed in May 2017, particularly among first-time takers, may be attributed to favorable cohort characteristics, effective instructional alignment, or targeted examination preparation strategies that were in place at the time. However, the sharp decline in subsequent years suggests that these practices were not consistently institutionalized, resulting in uneven learning outcomes across cohorts. The recurring low performance among repeaters is especially significant. Prior studies indicate that repeat examinees often face persistent barriers such as entrenched misconceptions, heightened test anxiety, and remediation programs that focus primarily on content review rather than higher-order reasoning (Bandura, 1997; Pascarella & Terenzini, 2005). The data imply that existing review mechanisms may place greater emphasis on recall than on diagnostic feedback, reflective learning, and structured problem-solving reinforcement. While the high passing rate in May 2024 is encouraging, it appears to be an exception rather than evidence of a consistent, long-term strategy.

The sharp decline to the lowest overall passing rate in October 2022 (7.14%) may also be understood within the context of broader disruptions in higher education delivery. The lingering effects of the COVID-19 pandemic significantly altered instructional modes, with studies showing that emergency remote learning had a disproportionate impact on disciplines requiring intensive analytical and applied reasoning, such as accounting (Aristovnik et al., 2020). Reduced opportunities for interactive problem-solving, case-based discussions, and formative assessment may have further compromised students' readiness for the CPALE.

The gradual stabilization of passing rates from 2023 to 2025 suggests early signs of recovery. Nevertheless, the persistence of relatively low performance indicates that incremental improvements alone are insufficient. What emerges from the data is not merely a performance gap, but a more fundamental skills gap, particularly in analytical reasoning, professional judgment, and the application of accounting standards to complex and unfamiliar situations. These findings affirm that CPALE performance is not solely a function of content coverage, but a reflection of students' cognitive preparedness for professional practice. The inconsistent results at SorSU-Bulan Campus suggest that while foundational knowledge may be adequately delivered, opportunities for deep learning, critical inquiry, and strategic problem-solving may be unevenly embedded across the curriculum.

From an institutional standpoint, sustained low licensure performance carries important implications for program credibility, graduate employability, and stakeholder confidence, especially in a regulated profession such as accountancy. More importantly, it underscores the need to re-examine pedagogical approaches, assessment practices, and academic support systems to ensure alignment with the competencies assessed in the CPALE. Consistent with prior research, students who receive systematic training in critical thinking demonstrate stronger performance in professional examinations requiring analysis and judgment (Facione, 2015). Likewise, evidence-based instructional strategies such as problem-

based learning, case analysis, and metacognitive reflection have been shown to enhance students' ability to transfer classroom learning to high-stakes assessments (Prince & Felder, 2006).

B. The Level of Critical Thinking and Problem-Solving Skills Among Accounting Students at Sorsogon State University – Bulan Campus

Figure 2 presents the result of the assessment of the students' critical thinking and problem-solving skills. This was conducted through a standardized test developed by the faculty, comprising multiple-choice and scenario-based questions designed to reflect real-world accounting problems. The performance was quantified based on the number of correct responses, with the academic ratings representing the proportion of correct answers relative to the total items of the test.

As shown in the figure, It was revealed that the level of critical thinking and problem-solving skills among accounting students at Sorsogon State University – Bulan Campus is moderate, with room for significant improvement. Strengthening these skills through evidence-based instructional strategies can have a profound impact on students' academic achievement, licensure examination performance, and readiness for the demands of the accounting profession. The analysis of the examination results revealed that the mean score of the students was 62%, with a standard deviation of 12%. This indicates that, on average, students correctly answered approximately 62% of the test items, reflecting a moderate level of competence in critical thinking and problem-solving within the context of accounting education.

Figure 2. Critical Thinking Skills and Problem-Solving Skills of SorSU Bulan Campus Accounting Students

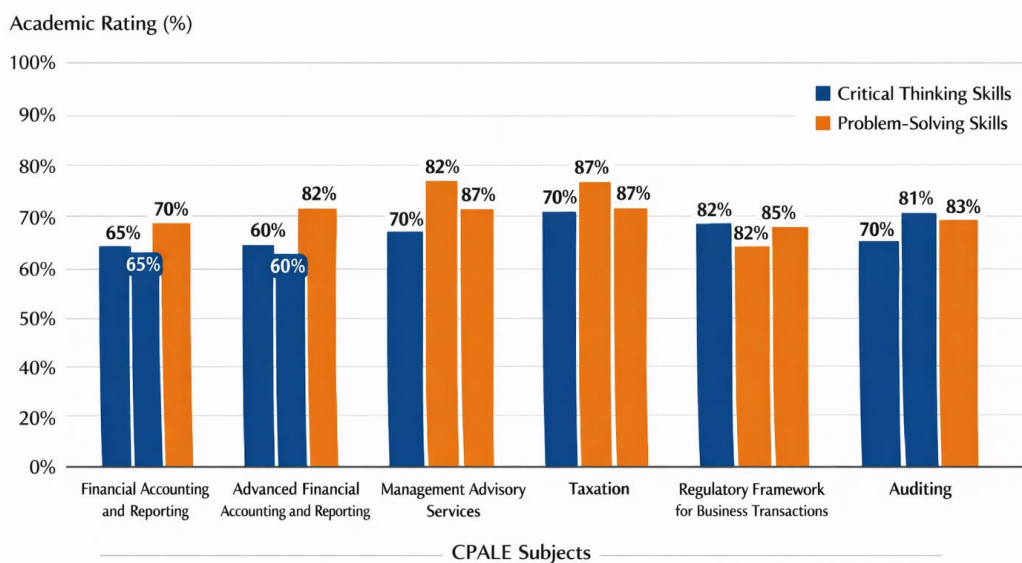


Figure 2. Academic ratings of accounting students in selected CPALE subjects in terms of critical thinking and problem-solving skills based on teachers' made tests.

The moderate mean score suggests that while some students demonstrate a reasonable capacity for analytical reasoning and problem resolution, a significant portion still struggles to apply higher-order thinking skills necessary for complex accounting tasks. This aligns with previous research indicating that critical

thinking and problem-solving are crucial skills that require deliberate development through targeted instructional strategies (Facione, 2015). Furthermore, the distribution of scores was slightly skewed toward the lower end, implying that a considerable number of students scored below the 60% threshold, which is often

regarded as the minimum passing criterion in licensure examinations. This finding underscores the need for pedagogical interventions aimed at strengthening these skills, as they are directly linked to academic success and licensure examination performance.

The importance of critical thinking and problem-solving in accounting education has been emphasized in various studies. For instance, Paul and Elder (2014) argued that these skills are fundamental for effective decision-making and ethical judgment, which are essential qualities for future Certified Public Accountants (CPAs). Their research suggests that fostering these skills involves more than rote memorization; instead, it requires active engagement in analytical and reflective learning processes. Similarly, a study by Kavanagh and Drennan (2008) found that students' critical thinking abilities significantly influence their academic performance and readiness for the professional challenges of accounting practice. They also noted that institutions that incorporate case analyses, simulations, and problem-based learning tend to produce graduates with superior critical thinking skills. The results from the current study, therefore, highlight a gap between the existing level of these skills and the desired competency that aligns with the standards set by professional bodies. This gap could potentially hinder students' performance in licensure examinations, such as the LECPA, and in their future professional roles.

The moderate performance underscores the urgent need for curriculum enhancements that prioritize active learning strategies, problem-solving exercises, and critical thinking development. Incorporating case studies, group discussions, and scenario analysis into the coursework can foster deeper understanding and application of accounting principles. Moreover, faculty development programs focusing on innovative teaching methodologies may further enhance students' cognitive skills. Given the direct correlation between critical thinking, problem-solving skills, and licensure exam success, such interventions are vital for improving overall academic performance and ensuring that graduates are well-prepared for the licensure examination and their professional careers.

C. Evidence-Based Strategies to Enhance the Critical Thinking and Problem-Solving Skills of Accounting Students as Well as the Cpale Performance Ratings Of Sorsu- Bulan Campus

This part sought to identify and evaluate evidence-based strategies employed by SorSU-Bulan Campus to enhance the critical thinking and problem-solving abilities of accounting students and the CPALE performance ratings of the University.

The findings reveal that a multi-faceted approach, integrating instructional, administrative, and policy-oriented strategies, has been implemented. The integration of these evidence-based strategies demonstrates SorSU-Bulan Campus' holistic approach to enhancing critical thinking and problem-solving skills. The synergistic implementation of instructional interventions, technology integration, policy support, and administrative measures collectively fostered improved cognitive, analytical, and practical competencies among accounting students.

Feedback from students, faculty, and administrators consistently affirmed the positive impact of these strategies on academic performance, confidence, and readiness for the Licensure Examination for Certified Public Accountants (LECPA).

Presented below is a narrative discussion of each strategy, supported by feedback from students, faculty, and administrators of the University.

C.1 Conduct of Enhancement Classes

Sorsu-Bulan Campus implemented targeted enhancement classes aimed at improving students' analytical and decision-making skills in accounting. These classes focused on complex problem-solving exercises, case studies, and simulated business scenarios. Faculty members reported significant improvement in students' abilities to identify accounting issues, analyze financial data, and propose solutions.

Students provided feedback indicating that these sessions helped them better understand theoretical concepts and apply them in practical contexts. Some students noted that the step-by-step guided exercises improved their confidence in tackling difficult accounting problems.

Literature supports this approach, emphasizing that structured enhancement programs strengthen cognitive skills and foster critical thinking (Facione, 2015). The enhancement classes, therefore, serve as a direct intervention to bridge the gap between classroom knowledge and real-world problem-solving demands, ultimately supporting higher performance in licensure examinations. As stated by CPA faculty members, improvement in students' critical thinking scores by 10–15% was observed in pre- and post-class assessments. Students demonstrated enhanced analytical reasoning, better decision-making, and a higher retention of accounting principles.

C.2 Conduct of Tutorial Classes

Tutorial classes were provided as supplementary support, targeting students who required individualized guidance. These small-group sessions allowed students to engage actively with faculty, clarify difficult topics, and receive immediate feedback. Faculty observed that students who attended tutorial classes were more confident in solving complex accounting problems and demonstrated improved application skills.

Feedback from students highlighted that tutorials were instrumental in addressing specific learning gaps. They reported that the personalized attention helped them develop structured approaches to problem-solving. This is consistent with research indicating that one-on-one or small group tutorials enhance comprehension, metacognition, and independent learning (Hattie & Yates, 2014). This strategy had increased student participation and higher problem-solving accuracy in assessments. Tutorial classes provided a safety net for struggling students, ensuring no one lags behind, and contributed to overall class performance.

C.3 Technology-Based Learning

To expose students to real-world accounting scenarios, the campus integrated technology-based learning tools, including accounting software simulations, online financial databases, and market-based applications. Students reported that hands-on engagement with these tools improved their ability to analyze financial

statements, perform reconciliations, and simulate business decisions.

Faculty noted that students were better prepared to tackle scenarios akin to those in the licensure exam. Literature indicates that technology-enhanced learning promotes critical thinking by providing authentic learning contexts and interactive problem-solving opportunities (Al-Zoubi, 2019). Students developed technological proficiency alongside analytical skills, bridging the theory-practice gap. Exposure to market-driven tools facilitated adaptive thinking, preparing students for professional environments.

C.4 Curriculum Enhancement

The campus undertook curriculum revisions to ensure alignment with contemporary accounting standards and the competencies required in licensure examinations. This included the integration of case studies, research-based projects, and problem-solving modules. Faculty emphasized that curriculum enhancements allowed for a more applied learning experience, fostering critical thinking and analytical reasoning.

Students acknowledged that exposure to practical scenarios within the curriculum enhanced their readiness for complex accounting challenges. According to Biggs and Tang (2011), an outcome-focused curriculum with authentic tasks promotes higher-order thinking and problem-solving abilities. As outcome, the strategy had strengthened conceptual understanding, improved critical analysis of accounting scenarios, and better preparedness for examinations. Curriculum enhancement ensured students' learning outcomes matched professional expectations.

C.5 Policy Enhancement

Administrative policy enhancements, including revised academic policies and retention standards, were implemented to reinforce accountability and academic rigor. Faculty reported that clearer policies motivated students to maintain consistent performance, while students indicated that the policies provided structure and emphasized the importance of mastery in core competencies. This had increased adherence to academic standards,

higher student accountability, and an overall improvement in the classroom learning environment. Literature affirms that clear academic policies and structured expectations positively influence student motivation and engagement (Yorke, 2003). Policies act as behavioral frameworks that encourage self-discipline and continuous improvement.

C.6 Financial and Moral Support

It was observed that strong support led to reduced dropout rates, enhanced student engagement, and improved problem-solving persistence. Students developed resilience, a key component of effective critical thinking. The administration provided scholarships, grants, and recognition programs to motivate students, alongside counseling and mentorship support to address personal and academic challenges.

Faculty reported that students who received support were more motivated, focused, and willing to engage in higher-level problem-solving tasks. Students expressed appreciation for moral support, which reinforced resilience and confidence in their abilities. Supporting evidence in the literature indicates that financial aid and mentorship contribute to academic success by reducing stress and fostering motivation (Tinto, 2012).

C.7 Strict Implementation of the Grading System (Retention Policy)

The campus strictly enforced retention policies to ensure that students who did not meet academic standards received appropriate interventions. Faculty observed that this encouraged consistent effort and academic diligence. Students reported that knowing the high standards motivated them to actively improve their competencies in critical thinking and problem-solving.

It was evident the such strategy resulted to more improved academic performance, heightened student motivation, and reinforcement of a culture of excellence. Students developed strategic approaches to learning to meet retention benchmarks. Research demonstrates that high academic standards, when paired with supportive interventions, cultivate self-

regulated learning and accountability (Zimmerman, 2002).

C.8 Benchmarking with Top-Performing Schools

SorSU-Bulan engaged in benchmarking initiatives with high-performing universities and colleges to adopt best practices in accounting instruction and student engagement. Faculty reported the adaptation of innovative teaching methods, assessment strategies, and learning resources.

Students benefitted from exposure to competitive practices and insights from top-performing peers. According to Garvin (1993), benchmarking allows institutions to identify performance gaps, adopt effective strategies, and foster continuous improvement. Enhanced teaching methodologies, exposure to high-quality learning practices, and improved student performance metrics, aligning SorSU-Bulan with national standards of excellence was the outcome of such strategy.

C.9 Regular Conduct of Qualifying Examinations

Periodic qualifying exams were administered to assess student readiness, identify learning gaps, and provide feedback for improvement. Faculty noted that these exams encouraged students to engage in deliberate practice and continuous review, while students acknowledged that regular assessments helped them gauge their strengths and weaknesses.

This improved preparedness for licensure examinations, increased student awareness of their competencies, and targeted interventions for skill enhancement. Evidence in educational literature suggests that formative assessments significantly enhance learning outcomes by providing timely feedback and reinforcing knowledge retention (Black & Wiliam, 2009).

Conclusions and Recommendations

Based on the findings of the study, it can be concluded that the critical thinking and problem-solving skills of accounting students at Sorsogon State University – Bulan Campus are currently at a moderate level, with significant room for improvement. The analysis of CPALE performance over the past eight years revealed

inconsistent passing rates, indicating systemic gaps in students' preparedness for professional licensure. Evidence-based strategies implemented by the campus including enhancement and tutorial classes, technology integration, curriculum and policy enhancements, financial and moral support, retention policies, benchmarking, and regular qualifying examinations have collectively contributed to improvements in students' cognitive, analytical, and practical competencies. Feedback from students, faculty, and administrators affirmed the positive impact of these strategies on academic performance, motivation, and readiness for the CPA licensure examination. However, sustained and systematic application of these strategies remains necessary to achieve consistent licensure success and long-term professional competence.

It is highly recommended that the University should continue and systematically enhance programs such as enhancement classes, technology-based learning, and regular qualifying exams, ensuring that all accounting students have consistent exposure to opportunities that foster critical thinking and problem-solving skills. Likewise, SorSU-Bulan should regularly review and update the accounting curriculum to align with current CPA competencies and provide faculty with professional development on innovative teaching strategies, including problem-based learning and formative assessment, to reinforce higher-order cognitive skills among students.

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