

Professional Trajectories: A Qualitative Exploration of Push and Pull Factors on Career Advancement Progression for Accountants in Government Institutions in Lusaka District

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ABSTRACT

This study explores factors influencing career advancement among accountants in selected government institutions in Lusaka District. It addresses a noticeable reluctance among public accountants to pursue further education, a phenomenon not thoroughly examined. Objectives include identifying factors discouraging career advancement (Push factors), ascertaining factors attracting public accountants toward advancement (Pull factors), and determining incentives provided by public institutions. Using an Explorative Case Study Design with a qualitative approach, 18 respondents were purposively sampled for rich insights. Semi-structured interviews, focus group discussions, and human resources document reviews collected data, analyzed thematically, and presented under themes. Push factors include lack of sponsorship for training and absence of salary upgrades post-completion. Pull factors in some institutions are recognition of study leave, salary scale upgrades, and promotions based on higher qualifications. Institutional incentives comprise study leave, promotions based on qualifications, and study sponsorship for specific training. The study concludes that push factors are institutionally driven, pull factors are limited, and incentives align with organizational policies. It recommends addressing push factors, consistently emphasizing pull factors, and guiding employees on organizational policies to optimize benefits. Institutions need to consider and address perceived push factors while consistently upholding pull factors and re-orienting employees on organizational policies.

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Introduction

The topic on Push and Pull factors for career advancement of in accounting among corporate accountants has a center attraction by a number of researchers with some focusing on gender progression while others looking at need for career advancement in the sector. This study comes in timely especially that the landscape of accounting personnel in Zambia is still growing therefore, need to explore the extent to which career progression is occurring and especially ascertaining the push and pull factors surrounding this positive professional endeavor among corporate accountants knowing quite well that they are an engine of an institution and thus, knowing their challenges and opportunities positions this stage as strategic literature.

A professional career in the 21st century is marketable as and when the personnel advance with its technical known how

(Paisey, et al., 2007). Thus, the International Federation of Accountants (IFAC) demands that professional accountants' world over perpetually dedicate their time to acquire and advance their professional knowledge, skills, and aptitudes (Berg, 2007). The goal of accounting education and experience is to produce competent professional accountants. Therefore, for one to claim that he/she is a professional accountant, one ought to fulfill the standing consideration of IFAC with regards continually to advance career wise.

Without any doubt, professional education becomes an integral part of accounting upon joining a professional firm. This is why the International Education Standard (IES) expects all accounting professionals to be highly skillful and competent in order that they are able to fulfill their professional undertakings. It is emphasized in all accounting circles the need for professional accountants to abide by the international standards of professionalism (Paisey et al., 2007).

There is growing evidence world over that most ACCA members continue to grow their competence levels through acquiring of technical knowledge through attendance of trending and modern courses. Thus, in a study by Paisey et al, (2007) they recommend that more accountants need to continually participate in technical activities in order to upgrade their professional status and skills.

In recent times, some advanced countries conduct competence assessment in workplaces to ascertain skill set of accountants, other than their academic examinations undertaken while in universities. The Association of Accounting Technicians in the UK, which bases, its qualification on workplace assessment of competences, has retained an element of central assessment, including case studies and simulations. This is partly to obtain some assurance about consistency of assessment standards and partly because performance evidence gathered in the workplace is not yet a practical prospect for many potential candidates for vocational qualifications in accounting (UK Chartered Accountants, 2020). They believe that on-the-job competency tests are more effective than university assessments. They argue that the outcomes in higher education, however, are still based on the knowledge and understanding specified in syllabuses. One of the strengths of written examinations is that they are well suited to testing intellectual skills such as knowledge and understanding. Generally, skills in practical applications are difficult to assess realistically in higher education, and this is a weakness of traditional examinations. Nor are written examinations free of technical problems such as consistency of marking and subjective judgments as to standards (UK Chartered Accountants, 2020).

It is evident that most organizations globally today are operating under extreme pressure just so as to have their business going amid the global challenges. To this effect, every organization needs to take up human resources that is 21st century informed in doing business. More so, accountants are at the center of this demand who are expected to be ten times smart and skillful in handling accounts for the sake of productivity (Afandi, 2016). To this effect, there is a shift of expectation by organization towards employing or engaging top corporate accountants, irrespective of gender for the sole critical role of taking the organization into a successful trail of productivity and ultimately, the survival of an organization. The changing landscape of the professional world has transformed accountants' career progression within the managerial hierarchy, emphasizing its importance over simply displaying academic achievements on a Curriculum Vitae (CV) (Smith, 2018). According to the research by Smith-Ruig, (2009), career plateau is a complex phenomenon that is heavily influenced by an individual's perception of both career and success. This complexity is evident in a variety of dimensions, including

objective definitions of success, as demonstrated by a lack of hierarchical progression, as well as subjective aspects such as the desire for continuous skill development and engaging intellectually stimulating work. This paradigm shift emphasizes the importance of career advancement, going beyond symbolic academic pride. In response to this paradigm shift, the research community has shown a growing interest in the career advancement of corporate accountants, indicating a critical area of study within the dynamic fields of accounting and management (Triani et al., 2014).

While career progression in accounting just like in other professional fields has push and pull factors the delicate nature of accounting remains significant to establish especially the push factors in order that the profession has self-driven career personnel to advance. A number of studies (Ismaya, 2005; Paisey, 2005; Triani et al., 2014) have established influencing factors for career decision-making on a trends basis from the 1970's to the early 2000's. However, the results have been somewhat common ranging from starting salary being the major job characteristic preference, especially by graduates of accounting. In addition, Ravenscroft, and Rebele (2008) found that the market economy shift made university graduates put self-interest before societal interests, and rated money and power as the primary motivators in finding a job. This notwithstanding, whether or not the story is the same with already employed accountants with regards to career progression is a contention of this study as the accounting profession needs passionate and dedicated personnel to skills acquisition and competencies (Ravenscroft and Rebele, 2008; Smith-Ruig, 2009). From the forgoing, the push and pull factors must be established especially since there is no compromise in failing to attain professionalism in accounting in this era and time, hence the study.

Research Problem

Accounting professionals place a high value on professional development. While membership in accreditation bodies is common practice for accountants, some professionals, even those employed by large organizations, are satisfied with their foundational qualifications. In some cases, complacency may result in job loss due to a lack of higher qualifications, whereas others stick to their licentiate credentials with little desire to obtain additional professional qualifications (ZICA, 2020). The question arises about certain accounting professionals' reluctance to improve their qualifications, resulting in missed opportunities for both career stability and the acquisition of advanced skills required to navigate the complexities of this dynamic profession. Professional accountants play critical roles in addressing the unique challenges faced by mid-sized

businesses, which include strategic management, corporate governance, risk management, and internal control.

Objectives

The specific objectives of this study are:

- RO1. To establish the push factors against career advancement among public accountants
- RO2. To explore how the pull factors for career advancement motivate public accountants.
- RO3. To ascertain how public institutions motivate their accountants to advance their careers.

Research Questions

The questions that guided data collection are:

- RQ1. What are the push factors against career advancement among public accountants?
- RQ2. How do pull factors motivate public accountants to advance their careers?
- RQ3. How do public institutions motivate their accountants to advance their careers?

Literature Review

In exploring the literature on career progression in accounting, it is essential to acknowledge the diverse dimensions of the accounting profession, consisting of distinct branches each overseen by specialized accountants. These professionals play a pivotal role in the administration and functioning of organizations, providing essential services including analyses, monitoring activities, interpretation of accounting data, and verification of financial information (ACCA, 2020). This entails their progression through the organizational hierarchy, ascending from the position of a staff accountant to roles such as Chief Financial Officer (CFO), and eventually Chief Executive Officer (CEO). Accountants frequently assume a central role in the organizational agenda, influencing various aspects such as business and strategic planning, operations, finance, financial reporting, tax, information systems, human capital, and marketing (Anderson-Gough, Grey & Robson, 2002; Smith-Ruig, 2009).

Push factors for career advancement in accounting among accountants

Push factors being conditions that affect one's decision to act positively towards something are pertinent to be studied where career advancement is concerned. Accounting as a career takes an intrinsic motivation for one to take it up, however, when the demand of progression slows or when the positions needed to be filled up by qualified personnel are being occupied by lowly

qualified person, it raises concerns as to what is derailing accountants from upgrading their studies. This section reviews peer reviewed articles and other verified literature on push factors for career advancement in accounting.

A survey conducted by the UK Graduate Careers Survey (2008) premised the push and pull factors using an analogy. They said, conceptualizing the push and pull factors of career advancement by accountants, one needs to factor in the understanding that organizational and professional culture play a major part in this. They cited how organizations adhere to their values, claiming that they are similarly influenced by their culture, which includes assumptions, values, vision, and goals (Smith & Sheridan, 2020). This means that an organization's culture defines its mission, business strategy, and interpersonal dynamics among its employees. As a result of this cultural perspective, each organization develops a common mindset, mode of conduct, and operational practices. Notably, these organizational cultural nuances frequently serve as motivators for certain accountants to pursue career advancement, a transition that may be difficult for them to successfully adapt to. The question of whether organizational culture deterred Zambian accountants from pursuing career advancement was answered conclusively.

Stout and Wygal (2010) investigated the relationship between negative accounting academic behaviors and student learning experiences. This study, which focused on second-year accounting students, identified negative attitudes, insufficient preparation, poor instructional delivery skills, assessment errors, and educators' rigid attitudes as common impediments to learning. Such obstacles are not

Furthermore, some learning and teaching modes are considered as push factors to career advancement in accounting. Watty et al. (2016) found out that a significant numbers of accounting institution members rejected the use of digitalized learning platforms such as e-learning (online classroom learning), analytical software and other use of modern technology to facilitate instructions and latest advances to analyze the qualitative data, instead they preferred the manual and physical interactions to the digital means. In the process the majority dropped out of their study programs.

Gender and organisational factors are also said to have some overtones of push factors affecting career advancement of women corporate accountants in public institutions. In Zambia, as reviewed by Mutale (2020) established that when it comes to career progression and choice, stereotypes that are cultural by design bar women from taking up certain professional careers. The cultural norms, values, and perceptions about the role of women in Zambian society presents a sidelined view of women's inclusion in certain careers, accounting inclusive. The study revealed that this is highly due to a very low level of

gender mainstreaming and lack of blurring the gendered careers most significantly, lack of legal support and framework for addressing sex career-based discrimination in society and workplaces. These are spotted as huge push factors sidelining women from taking up career advancement in corporate accounting. However, Lusaka and Zambia in general seems to have women taking up some male sex stereotyped careers. Whether or not accounting profession was dominated by men and pushed women from advancing was established by this study and found out that the issue of gender did not arise in the Zambian context.

Dibabe (2015) set out a study whose purpose was to investigate factors affecting students' career choice in accounting. The researcher used a five-point Likert scale questionnaires and collected the data from 197 students from university colleges of business and economics. Order logistic regression analysis was applied to determine the impact of independent variables under each factor like intrinsic factor, extrinsic factor, perception toward accounting and other social factors on the dependent variable career choice in accounting. Gender was used as a control variable. Based on the regression model analysis on interest to the course, ability, desire to run a business, the need for dynamic and challenging environment had a positive significant effect on students' choice of accounting under intrinsic factor. Job opportunity, responsibility and opportunity for experience had a positive and social status had a significant negative effect on students' choice of accounting under extrinsic factor. Following the established rule and stress had a significant negative effect on students' choice of accounting under the students' perception towards accounting. In general, the overall finding suggests that even if students had a positive attitude for most intrinsic factors and extrinsic factors. They had a negative image for students' perception toward accounting profession. Therefore, all responsible bodies were supposed to work together to create a good image of accounting in society.

Pull factors towards taking up accounting profession

Pull factors are the attracting variables to the profession that influence accountants to advance in their professional career. When discussing pull factors in affecting career advancement choices for accountants a number of positive incentives are brought into focus. Sembiring (2009) espoused a number of factors that were seemingly pull factors for accountants to take up career progression. These were financial rewards, quality professional training, and recognition in the profession, social values, and environment of work, labor market considerations and personality.

The study by Rozi & Shinta (2018) which sought to analyze factors influencing interest of accounting students to participate in Accounting Professional Education at Universitas in India found out that the motivation inspired by economic aspects, career motivation and social motivation were pull factors for students' positive attitudes to take up accounting profession.

In another study by Vu, Tuyen and Hien (2016) which investigated factors influencing the students' choice of accounting major, a study informed by the theory of Reasoned Action (TRA) and theory of Planned Behavior (TPB). The study results indicated that factors that affected students' need to major in accounting included career opportunities, stability, and advancement of a career. The positive insights which this study provided were verified with the respondents of this study and found to suffice among Lusaka accountants.

Muhamad, Salleh and Nordin (2016) conducted a study by identifying factors that influence career decision making among accounting students in University of Putra in Malaysia. This study utilized primary data which was obtained from final year accounting students as respondents. After probing further, the results of the study showed that there were two categories of factors that influence career choices. One was internal and the other, external. Details of the internal factors included personal interest in the study programme, individual perception, family stance and choice of career as well as role of friends. When they are all positive, then they were considered as pull factors. On the other hand, the external factors constituted lucrative salary range, experiences from practical training, school and university's entry system and gender gap. IN relation to this study, while this study endeavored to look at open factors, this study intended to explore the push and pull factors in Lusaka district.

Aziz (2022) conducted a study looking at the lived experiences of prospective accountants from various social backgrounds as they transition to the accountancy profession in Malaysia. This study's findings showed that prospective accountants shared a wide array of responses and experiences based on the work culture they were exposed to, thereby, living an accumulated level of cultural perception as defined by society and the industry.

In another study by Wati and Sahara (2020) which aimed at analyzing the various factors affecting accounting students' decision in picking an accounting career, showed that the GPA, intrinsic value and financial reward were the two greater pull factors that determined career choice. This explains that for the initial period of time spent in secondary school, students will dream less of becoming an accountant or taking accounting as a prioritized career until they make good scores for their GPA. The results show that GPA, Intrinsic Value, and Financial

rewards have pull effects for one to take up a career in accounting.

Methodology

The investigation into Push and Pull Factors for Career Advancement in Accounting among Corporate Accountants in Selected Government Institutions in the Lusaka District employed a qualitative research approach. The research approach is inductive, referencing known theories to either falsify or verify a proposed theory. The time horizon is cross-sectional, with data collection limited to two months. The research strategy employed the Case Study, justifiable for its ability to explore into real-life contexts and understand the dynamics of the topic. The population profile was drawn from selected public institutions, and purposive sampling was used to select 18 respondents, including accountants and Chief Financial Officers, to explore their experiences with career advancement factors in accounting. Furthermore, data was collected using semi-structured interviews. The researcher engaged CFOs and accountants in one-to-one interview sessions.

Data analysis is the critical examination and scrutiny of the coded data to make deductions and inferences (Kombo and Tromp, 2006). For this study, thematic analysis was used to analyse that data. The data processing involved six stages of thematic analysis that included the following:

- Step 1: Become familiar with the data, data from audio recorders, interview notes being transcribed having read text files and listening to the tape recorders thoroughly for a general understanding,
- Step 2: Generate initial codes- All the data was coded for identification purpose,
- Step 3: Search for themes, the researcher then searched for similarities in the responses and experiences of the respondents in order to group them into themes,
- Step 4: Review themes, the identified themes were reviewed for the second time in order to search for similarities and reduce on repetition of similar responses from the respondents,

Step 5: Define themes, the researcher came up with the final themes aligned to the research questions,

Step 6: Write-up, this involved the writing of the findings of the current research.

Findings

Guiding the findings presentation are the three set objectives. These were: To establish how accountants in public institutions use pull and push factors to enhance their careers, to explore why accountants in public institutions are reluctant/failing to progress in their careers and to ascertain how public institutions motivate their accountants to advance their careers.

Demographic Data

The study on push and pull factors affecting career advancement amongst serving public accountants exhibits some socio-economic factors that influence decisions to take up career upgrade. This study investigated these demographic parameters. These included; age, gender, education, length of service with the organisation marital status. The results are presented below.

Age of participants

The study investigated the age range of respondents. The age variable was important in order to ascertain whether or not age range influenced interest of accountants to upgrade career. The findings are as revealed on the table below:

Table 1. Demographics of Age of participants

S/N	Age Range	Frequency
1	20 – 30	2
2	31 – 40	5
3	41 – 50	7
4	51 – 60	4
5	61 – 65	0
	TOTAL	18

Table 1 indicates the age range.

Level of education attained

Level of education was investigated in order to ascertain the varying professional level attained and establish reasons for attaining the particular level.

Table 2. Demographics of Level of education attainment.

S/N	Level Attained	Frequency
1	CA Certificate in Accountancy	1
2	CA Application Advanced Diploma in Accountancy	8
3	CA Advisory Professional in Accountancy	4
4	Masters in Accountancy	5
	TOTAL	18

As indicated on table 6 above, the respondents had varying levels of accounting qualifications. The common qualification was an Advanced Diploma with n=8 of the respondents. Then n=5 had a masters qualification followed by n=4 who had an Advisory Professional qualification. Only n=1 respondent had a Certificate in Accountancy. The findings reveal that the respondents had varying qualifications which required that the 8 upgrade to an Advisory professional level as the majority were mere accountants. Upgrade would guarantee them higher positions such as management positions considering that the 5 masters’ degrees were for Chief Financial Officers.

RQ1: What are the Push Factors influence Accountants in Public Institutions to enhance their Careers?

This question was asked in order to find out what pushed accountants away from the idea of career advancement and remain at the same level.

Table 3: Push and Pull Factors for accounting career enhancement

S/N	PUSH Factors	Common responses
1 2 3 4	Expensive on self- sponsorship Difficulty course content When salary and conditions of service are not guaranteed Delicate profession – blacklisting when found wanting	All the 18 respondents stated theses as push factors against the desire for career advancement

Studying these factors was significant in order to ascertain ways of creating sanity in their profession to be able to advance. Through interviews, respondents stated a number of factors as presented on the table above and the verbatim that follow later. Table 3 reveals the Push and Pull factors that influenced accountants career progression in the sampled public institutions.

Theme: Push Factors

The accountants stated that it was the nature of environments they found themselves in that dictated whether or not they could further their studies. They stated that, it is possible to further the studies if the organisation is sponsoring them or if they can manage to pay tuition fees on there own. However, on sponsoring themselves they stated that the tuition fees are too expensive and this is one of the push factors preventing many from advancing their careers accountant during interviews said:

Accountant Respondent 1

“I have an interest in upgrading from a diploma to a professional level, however, the courses are quite expensive when taken on self- sponsorship. Our department does not provide sponsorship to anyone wishing to upgrade. It is the expense part that acts as a Push factor leading some of us to have limited thoughts of career upgrade.”

Another respondent alluded to the difficulty part of the accounting subject as one of the push factors that influenced accountants in public institutions not to upgrade their career. He indicated that the foundation courses were manageable, however, the advanced ones were difficulty and that a number of accountants kept repeating the courses. He said:

Respondent 5:

“One thing I can state that influence us not to take up career advancement in accounting is the difficulty part of the course. There seems to be a difference between the practical part we do in places of work and the theoretical aspect we meet when we go to universities and colleges. This leaves the majority of serving accountants to be comfortable with their initial qualification that got them employed.”

The above presented are verbatim of accountants in selected public institutions with regards their observed push factors that influenced their career upgrade in accounting.

RQ2: What are the Pull Factors that influence Accountants in Public Institutions to enhance their Careers?

Apart from establishing the push factors, the study further investigate the pull factors. The researcher was interested to establish factors that influenced accountants to further their careers in the public institutions. The table below provides the listed inspects by respondents as the pull factors they experienced.

Table 4. Pull Factors for accounting career enhancement

S/N	Pull Factors	Common responses
1 2 3	Availability of sponsorship Guaranteed higher position Increased salary notch upon graduation	All the 18 respondents stated theses as pull factors towards the desire for career advancement in accounting.

Table 5 indicates the perceived pull factors by accountants in selected public institutions. These were the availability of sponsorship for career advancement, the guaranteed higher position immediately one graduated and the increased salary notch upon graduation.

Theme: Pull Factors

Pull factors are attracting factors to taking up career advancement as an option. The few accountants who have furthered their careers have also alluded to pull factors such as; Availability of sponsorship, guaranteed higher position, and increased salary notch upon graduating. One respondent said:

Respondent – accountant respondent 3 had this to say:

“I am one of the accountants who have upgraded in this institution from an Advanced Diploma to a Professional Level. I think one pull factor that attracted me to pursue the professional level was the guaranteed salary notch upgrade. I think where ever monetary incentive is provided, it acts as a pull factor because seriously speaking there is no employee who would ignore to pursue what will give them a pay rise at the end of the day.”

Another attributing pull factor towards pursuing a career upgrade was the availability of sponsorship by an institution. The respondents indicate that, like banks do, they provide school loans at a staff lower interest of about 10% just so to encourage one pursue a career in accounting. She indicated saying:

Accountant Respondent 2:

“I think the time I was still with a banking firm, I appreciated the lucrative policies they had of offering employees school loans at an affordable rate. This encourages people to study even harder a monetary opportunity has been provided.”

The above presented are verbatim of accountants in selected public institutions with regards their observed pull factors that influenced their career upgrade in accounting.

RQ3: How do Public Institutions Motivate their Accountants to Advance Their Careers?

The study wanted to find out how public institutions motivated their accountants to advance their careers. The researcher engaged the Chief Financial Officer (CFO) to find out the incentives public institutions offered accountants. Among the responses given three stood out these being: provision of sponsorship for professional training, provision of study leave and reliant on Academic qualification for promotional appraisal.

Table 5. Incentives for career advancement

Incentives for career advancement	Common responses
Study leave	9
Qualification based promotions	6
Sponsorship fund	2

In Table 5, Public Institutions provided incentives for career advancement of their accountants. Half of the respondents n=9 responded that study leave is one of the most common incentive followed by qualifications based n=6 and n=2 said sponsorship fund.

One CFO stated:

CFO Respondent 1:

“As a public institution, we are cognizant of the fact that, career progression has a significant bearing on the progression of our institution. Therefore, there are provisions meant for supporting individuals who wish to advance their career such as a provision for study leave. This is given upon an employee showing proof of a university or college admission letter then the Human Resources department facilitates the formal processing of study leave.”

Another CFO from another institution alluded to the issue of the use of academic and promotional higher qualifications for consideration of a promotion. He stated that promotions in

accounting are based on how widely read one has. Therefore, this is an incentive which as an institution in management utilize so as to encourage everyone to meet up the competitive requirement. He said:

CFO Respondent 3:

“As an institution when it comes to promotions, the panel always looks for personnel with a wide array of professional achievement. Considering the delicate nature of accounting profession, or requires one with the Technical and theoretical known how to take positions of responsibility. Therefore, through this policy, we see many accountants going back to school to upgrade their basic qualifications. So I can say that’s an institution, we are providing support and incentives of such nature.”

The above verbatim represents the responses of management of public institutions regarding the extent to which they went to create an enabling environment for their accountants to be influenced to advance in their careers.

Discussions

RO1: Push Factors for career advancement among accountants

The accountants cited a number of push factors. The study established that, there are a number of push factors that have to be addressed by public institutions in order to create a conducive environment for their accountants to pursue career advancement programs. It was also worth noting that some accountants found their own field to be difficulty to pursue due to the difficulty courses. For some time, this perception of the accounting subjects being regarded as difficult, did not guarantee a number of accountants going back to school for as long as they continued perceiving their career as difficulty to pursue.

Additionally, the aspect of accounting being a delicate profession that result to blacklisting whenever found wanting or implicated, it made some accountants reluctant to upgrade their qualification on the pretext that, it becomes a wastage of resources should you upgrade and find oneself in dismissible cases. This follows the successive corporate scandals which to a great extent had tarnished the accounting profession and thus led to threats that accountants were sitting on a time bomb as blacklisting was a guaranteed verdict. This threat has damaged the accountants’ freedom in their circles and in the eyes of the public and thus discourages in-service accountants from pursuing further studies in this profession (Zakaria et al., 2012).

Push factors in this study have further been manifested in form of non-befitting salary offer. This is in tandem with the results of a survey conducted by UK Graduate Careers Survey (2008) on impact of daily obstacles on advancing in a same career. The results showed that, daily obstacles such as non-befitting salaries were great hindrances to career progression. This was experienced by most serving accountants. Also cited was delay in seeing opportunities for rapid promotion. These posed lots of challenges for highly skilled accountants, and even worse for those who did not have sufficient skills. This goes to underscore that, accountants are limited by many factors. Thus, the theory that guided this study by Maslow (1958) the Hierarchy of Needs, guarantees that, once basic needs are not met, it is difficult for human beings to aspire for the next level of life. Thus, accountants may not aspire for the next level of professional undertaking when their current level are not satisfied with basic needs.

RO2: Pull Factors for career advancement among accountants

The pull factors were found to be availability of sponsorship, guaranteed higher position upon graduating and increased salary notch upon graduation. The accountants cited those three variables as the instant pull factors. These findings confirm with a number of studies (Ismaya, 2005; Paisey (2005 and Triani et. al., 2014) which have established influencing factors for career decision making on a trends basis from 1970’s to early 2000’s. Of which the results have been somewhat common ranging from starting salary being the major job characteristic preference especially by graduates of accounting and equally by serving accountants as revealed in this study. In addition Ravenscroft and Rebele (2008) found that the market economy shift made university graduates put self-interest before societal interests, and rated money and power as the primary motivators in finding a job. These findings validate the preferences of already serving accountants who also in the vein, would consider career progression as and when monetary incentives are provided. This is confirm by Ravenscroft and Rebele (2008) that career advancement of serving personnel follow lucrative offers.

RO3: Public Institutions’ provided Motivational incentives for their Accountants to Advance their Careers

Management of public institutions stated that they ensured that their accountants are motivated to the extent that they upgraded their career lines. As public institutions they cited nature of incentives they provided as drivers of accountants need to

upgrade. They provided study leave to their accountants who needed to upgrade, they also promoted personnel based on qualification as well as providing school sponsorship whenever they managed. This showed that they were concerned administrators who valued the significant contribution of properly qualified personnel. These were part of their institutions policies. In a survey conducted by UK Graduate Careers Survey (2008) they alluded that, to understand career advancement support from the point of view of management one needed to understand that organizational and professional culture play a major part in this. They cited how families or tribes stick to their values, saying organizations also are in a similar way governed by their culture which extends to assumptions, values, vision and goals. That is to mean that, an organization's mission, business strategy, values and interpersonal relationships among employees are defined by its culture. Therefore, arising from this cultural standpoint, every organization premises itself on its common way of thinking, acting, and doing business. Seemingly, it is these cultural overtones of organizations that primarily act as pull factors for some personnel to see the good intentions of organizations when it comes to incentives. Thus for accountants advance their careers they need to see the consistency of organizational values which support career advancement. Thus, administrators in the sampled public institutions re-affirmed their commitment to promoting personnel on the basis of qualification and providing of study leave formally so as to assure the personnel of support for their desire to upgrade.

Conclusions

The study has noted a number of push factors as stated by accountants. However, the study concludes that most push factors are institutional based and less regarded seriously by management. In the end accountants are left with no choice but to shun the idea of upgrading. Regarding pull factors, the study revealed that deliberate policies set by organizations with the intention of influencing accountants to take up career upgrade such as salary notch automatic upgrade, school sponsorship were among few incentives that pulled accountants to the idea of upgrading. The study concluded that deliberate policies played a vital role in motivating accountants to upgrade. Regarding management provided incentives for accountants to consider upgrading their qualifications, the study has concluded that managements in the sampled public institutions regarded career advancement incentives as part of their institutional policies and therefore, they expected their accountants to know institutional policies that supported career advancement and pursue them in order to enjoy the provisions of their institutions that supported upgrade.

Recommendations

1. Managements of these sampled public institutions need to realize the push factors cited by their accountants and address them in the positive side. For instance, lack of sponsorship fund, management may begin lobbying for employee career fund or even initiate a local fund in a bit to motivate them to upgrade their qualifications.
2. Managements of the studied public institutions need to consistently uphold the pull factors currently provided in order that the accountants are continually motivated to upgrade their qualifications.
3. There is need for management in these public institutions to re-orient employees on institutional policies that supported employee career upgrade and how each and every employee may benefit from them.

Limitations of the study

This study did not investigate anything outside its scope. However, in its quest for a comprehensive investigation, some unforeseen aspects limited the design to comprehensive study. Therefore, among the limitations were the challenges of conducting all planned interviews in a face-to-face format. As one CFO was interviewed via phone call. It limited the interviewer and interviewee engagement in the topic of inquiry. Time was another limitation as agreeing with some accountants for interviews seemed challenging in the planned time frame, however, finally, adequate data was collected and some planned interviewed took place.

Directions for future research

Future studies or research in the context of career upgrade among public accountants may consider any of the following scope which are quite pertinent in order to appreciate the whole context of pull and push factors:

1. Explore the perceived difficulty of curriculum content of accountants.
2. Establish alternatives to the ultimate resolution of blacklisting erring accountants in public institutions.
3. Accounting career advancement support between corporate institutions and public institutions: A comparative study

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