


Motivations and Obstacles in Pursuing CPAs: Insights from Jazan Accounting Students

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دوافع وتحديات الحصول على شهادات المحاسبة المهنية: دراسة

استطلاعية من وجهة نظر طلبة المحاسبة بجامعة جازان

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قسم المحاسبة والمالية، كلية الأعمال، جامعة جازان، المملكة العربية السعودية

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Abstract:

Purpose - This paper aims to examine motivations and obstacles in obtaining Certified Public Accountant (CPA) in the Saudi context.

Design/method - Questionnaires were administered to accounting students at Jazan University to gain a comprehensive and in-depth understanding of the motivations driving them to pursue CPA, as well as the obstacles they face in achieving these qualifications. There are a total of 121 respondents from accounting students who study at Jazan University participated in this study.

Findings- Results indicated better job opportunities, improving accounting knowledge, practice and having a high income were key motivators for accounting students to prepare for CPA. Meanwhile, incompatibility between Saudi Organization for Chartered and Professional Accountants (SOCPA) exams and accounting subjects taught in the university, training costs and exam fees as well as constantly changing exam questions impeded accounting students from preparing for the exams.

Originality/value - There has been minimal research on this topic in the Saudi context. However, exploring the aspirations of accounting students to become CPAs, provides valuable insights into the field.

المخلص:

تهدف هذه الورقة إلى دراسة دوافع وتحديات الحصول على شهادة المحاسب القانوني المعتمد في السياق السعودي. تم توزيع استبانات على طلبة المحاسبة للحصول على فهم شامل ومتعمق عن الدوافع التي تشجعهم لسعي على الحصول على شهادة المحاسب القانوني؛ وكذلك العقبات التي يواجهونها في عدم الحصول على تلك الشهادات. شملت هذه الدراسة مائة وواحد وعشرون مشارك من طلبة المحاسبة بجامعة جازان. أشارت النتائج إلى أن الحصول على فرص عمل أفضل، تحسين الكم المعرفي والمهني المحاسبي، والحصول على مقابل مالي أفضل كانت من الدوافع الرئيسية لطلبة للحصول على الشهادات المهنية. وفي الوقت نفسه، فإن عدم التوافق بين امتحانات الهيئة السعودية للمحاسبين القانونيين والمواد المحاسبية التي يتم تدريسها في الجامعة، وكذلك تكاليف التدريب ورسوم الامتحان تعيق طلبة المحاسبة على الحصول لتلك الشهادات. تشير الدراسات إلى أنه لم يكن هناك سوى القليل من الأبحاث حول هذا الموضوع في السياق السعودي. ومع ذلك، فإن دراسة واستكشاف تطلعات طلبة المحاسبة بجامعة جازان حول شهادات المحاسبة المهنية يضيف قيمة بحثية في مجال المحاسبة.

Keywords: Accounting, Motivations, Obstacles, CPA, SOCPA.

الكلمات المفتاحية: المحاسبة، دوافع، تحديات، محاسب قانوني معتمد، الهيئة السعودية للمراجعين والمحاسبين.

1. Introduction

In an increasingly complex and dynamic financial landscape, accounting professionals face the dual challenge of demonstrating their expertise and adapting to the evolving demands of the profession. Obtaining professional certifications, such as the Certified Public Accountant (CPA), Chartered Accountant (CA), Certified Management Accountant (CMA), and Saudi Organization for Chartered and Professional Accountants (SOCPA) and others, has become essential for aspiring accountants seeking to enhance their career prospects and professional credibility (Watanabe and Watanabe, 2021). These certifications not only signify a high level of proficiency in accounting practices, but also serve as a key differentiator in a competitive job market. However, the journey toward certification is fraught with various motivations and obstacles that can significantly influence an individual's decision toward being certified (Watanabe and Watanabe, 2021).

Motivations to obtain accounting certifications are often rooted in the desire for career advancement, increased earning potential, and the recognition of professional competence (Dyer and Tew, 2020). Research indicates that certified accountants tend to have higher salaries and better job security compared to their non-certified peers (Watanabe and Watanabe, 2021). The pursuit of certification can also be motivated by personal aspirations, such as a commitment to lifelong learning and professional development. Additionally, external factors, including employer expectations and industry standards, further drive individuals toward obtaining these credentials. As organizations increasingly seek employees who possess formal qualifications, the importance of certification in the accounting profession cannot be overstated (Dyer and Tew, 2020).

However, the path to achieving professional certification is not without its challenges. The

rigorous educational requirements, extensive examinations, and the need for practical experience can create significant barriers for many aspiring accountants (Bhat et al., 2023). Time constraints, financial burdens, and the stress associated with high-stakes testing often deter candidates from pursuing certification. Moreover, the perception of accounting as a demanding field can exacerbate these obstacles, leading to a lack of confidence among potential candidates. Understanding these motivations and obstacles is crucial for both individuals and educational institutions aiming to support the next generation of accounting professionals (Garcia and Walther, 2023).

This research paper aims to explore the complex interplay of motivations and obstacles faced by accounting students at Jazan University seeking a CPA. By examining the motivators that inspire students to pursue these credentials, as well as the barriers that hinder their progress, this study seeks to provide insights that can enhance the support of both universities and SOCPA aspiring accountants. Through a comprehensive analysis of existing literature and empirical data, the paper will illuminate the critical aspects of certification pursuits in the accounting profession, contributing to a deeper understanding of how to foster a more inclusive and supportive environment for future accountants.

The pursuit of CPA represents a significant commitment that can yield substantial rewards for individuals in the field. However, recognizing and addressing the multifaceted motivations and obstacles associated with this journey is essential for promoting a robust pipeline of qualified accounting professionals. By shedding light on these issues, this research aims to inform policymakers, educators, and industry leaders about effective strategies to enhance certification accessibility and success rates, ultimately benefiting the accounting profession as a whole.

2. Research Problem

Studies indicate that there has been limited research on this topic within the Saudi context. However, exploring the aspirations of accounting students at Jazan University regarding professional accounting certifications adds valuable research insights in the fields of accounting and finance. This research can be connected to the students at Jazan University through a series of factors that lead to a perception of the problem being investigated. By investigating the aspirations of accounting students at Jazan University, it is possible to identify how motivations and obstacles impact their awareness and pursuit of professional accounting certifications. The research could focus on analyzing the gap between students' knowledge of available professional opportunities and certifications, and how to bridge this gap for better alignment between academic education and labor market demands. Furthermore, this research could provide solutions to the challenges students face, such as proposing financial support programs, professional training opportunities, or strengthening academic advising to guide students towards obtaining relevant certifications in accounting. Exploring these aspirations will contribute to improving accounting education strategies at Jazan University and provide insights into the broader development of the accounting profession in Saudi Arabia.

3. Research Aim and Objectives

The primary aim of this paper is to attempt to understand the motivations versus obstacles in pursuing CPA exams in the context of Saudi Arabia. Therefore, this study seeks to achieve the following objectives:

- To understand the motivations encouraging accounting students toward being certified accountants.
- To identify the obstacles hinder accounting students becoming accounting certified.

4. Research hypothesis:

In line with the research problem and objectives the following hypotheses have been formulated:

- *H1: Identify the motivators encouraging accounting students to towards being accountant certified.*
- *H2: Identity the hinders facing accounting students from not being accountant certified.*

5. The Importance of the Study

The importance of this study contributes to both practical and academic contexts. From a practical standpoint, this paper is not only important for accounting students toward being certified and obtaining better job opportunities, knowledge in accounting practices and high income. But it is also important for the accounting profession itself, as it can contribute to the improvement of accounting practices, aligning with the objectives outlined in Vision 2030 (Nurunnabi, 2018). By increasing the number of certified accountants and licensed accounting firms, this study could play a pivotal role in enhancing the transparency of financial statements and the overall quality of information provided to stakeholders. From an academic perspective, this research offers valuable insights into the motivations and barriers that accounting students face in pursuing Certified Public Accountant (CPA) certification. It serves as a foundational resource for scholars to explore the various factors that drive students toward CPA certification, as well as the obstacles that hinder their path to becoming certified professionals. In

doing so, it contributes to a deeper understanding of the dynamics that influence the professional trajectory of accounting students.

6. Literature Review

Every year, a large number of accounting students graduate with academic degrees from various parts of the world. However, with the rapid developments in this field and the demands of the job market, obtaining additional certifications—such as professional qualifications—has become crucial for accounting graduates. The following key theme associated with literature will be discussed in the following sub-sections.

6.1 Motivation Literature

This section will focus on the previous literature that discusses the motivations for encouraging accounting students to be certified. For example, Wen et al (2015) aimed to examine the level of understanding of accounting students and graduates in the context of China. Their results confirmed that professional independence in the workplace and the expectations of better job opportunities positively influence students' decisions to pursue professional certifications. Conversely, They also indicated that the perception of difficulty in obtaining professional certifications negatively affects those decisions (Wen et al., 2015).

Amani et al. (2016) examined the factors of career intentions across accounting students. Their results indicated that parents' education, attitude and career self-efficacy were the motivators among these students to become CPAs.

Likewise, Owusu et al (2018) attempted to identify the reasons behind accounting students' intentions to pursue professional accounting certifications. Their findings highlighted that students' major, grade performance and beliefs with regard to CPAs were the motivators to pursue CPA. This study also

indicated these students prefer to prepare for professional accounting certification that is affiliated with Chartered Certified Accountants in Ghana. However, a lower number of accounting students aimed to be affiliated Institute of Management Accountants (IMA).

Additionally, Laksmi and Al Hafis (2019) studied the motivations that influence accounting students' desire to obtain professional certifications. Their findings indicated that the prospect of better job opportunities and professional status are the primary factors motivating Indonesian students to seek professional certifications. In contrast, the results also suggest that the work environment and social and personal values do not significantly affect accounting students' aspirations to become certified public accountants.

Harun (2020), analyzed the perceptions of Indonesian accounting students regarding their desire to obtain professional certifications. Their study employed a questionnaire survey and distributed it among 346 accounting students. Based on their findings better job opportunities had a positive impact on students' ambitions to become certified public accountants. However, both salary and students' perceptions toward being accountant certified did not influence students' decisions to obtain accounting professional certifications.

Budiandru (2021) studied the factors that affected accounting students to choose a career path as a CPA. Their study employed a questionnaire survey that was allocated among undergraduate accounting students. Their results highlighted that work values have a significant and positive impact on the motivation to become a CPA. Meanwhile, both workplaces and work environments did not impact toward being certified.

Joshi (2022) aimed to explore the main motivations influencing accounting graduates' decisions to

further their careers through professional certifications revealed that financial rewards, social status, work environment, opportunities for self-directed learning, professional independence, labour market opportunities, and self-motivation are significant factors enabling students to become certified public accountants. These findings were supported by Bouilheres et al. (2022) based on their research in Vietnam.

Bhat et al. (2023) investigated the factors that impacted on accounting students' career path choice. The study employed questionnaire survey in order to collect the required data from the targeted participants. Based on their findings financial reward, job markets and workplace environment were considered to be the most influenced factors that encouraging accounting undergraduate to decided to become CPA. However, their findings also highlighted that the least factors that impacted on those students identified as self-competency and job exposure.

Johnson et al (2024) investigated if the new exam format impact on students' desire to obtain the CPA license and obtain a job in public accounting firms. This new exam format can be explained by the fact that nonaccounting major students have the ability to pursue for CPA. The study findings suggested that the recent exam format enhances the desire to obtain a CPA. This is because it allows the nonaccounting students to become certified accountants.

6.2 Obstacles of not Being Certified Accountants Literature

This sub-section focuses on the literature that discusses the challenges of individuals not being certified accountants. For instance, Nagle et al., (2018) indicated that the inexistence of academic

characteristics such as AACSB accreditations and accounting academic credentials were key obstacles that impact negatively on CPA exam performance across accounting students. Therefore, it is likely that enhancing institutions' characteristics, such as curricula and fostering a culture of professional certification among students in universities could be beneficial.

Shin et al. (2020) studied the challenges faced by accounting students in obtaining professional certifications and found that inadequate preparation for exams is a significant obstacle. The study suggests that universities should teach accounting students the issues and applications relevant to the accounting profession and consider aligning some accounting courses with certification exam requirements to increase students' success rates. For example, if a student passes a financial accounting course with high distinction, that could be aligned with the financial accounting exam and other relevant subjects like tax and zakat.

Al-Duwaila (2020) discussed the challenges and factors affecting the failure of accounting students to pass the Kuwaiti Accounting exams, showing that success depends on the nature of the exam and the candidate's preparation. The more difficult the exam, the lower the pass rate, and vice versa. Regarding the candidate's preparation, the more prepared they are, the higher their chances of obtaining the professional license. Thus, the study recommends that academics enhance training for students on professional exams and improve accounting curricula in universities to meet the requirements of certification exams and the job market.

Madhar (2022) aimed to examine the factors that affected the intentions of accounting students in the context of Oman. The results indicated that the high

costs of attending training courses and exam fees were among the top reasons behind hindering accounting students from becoming accountants. These are followed by other reasons, such as the difficulty of the exams and the long preparation time which discourage students from preparing for certification exams.

Bhat et al. (2023) investigated the determinants that influence accounting students' decisions toward being ACCA-certified. Their findings highlighted some challenges faced by accounting students when they do not pursue professional certifications. The study found that such an attitude could reduce job opportunities and result in lower financial returns. Therefore, it is recommended to enhance the culture of obtaining professional certifications in universities.

6.3 Motivations versus Obstacles Literature

Based on the discussion above, it can be noted that several prior studies have examined the motivations and incentives encouraging accounting students to obtain professional certifications to advance their careers as certified public accountants (Wen et al., 2015; Amani et al., 2016; Owusu et al., 2018; Laksmi, 2019; Shanthrakumar, 2020; Harun, 2020; Budiandru, 2021; Chi et al., 2022; Joshi, 2022; Bhat et al., 2023). Meanwhile, other previous literature has discussed numerous challenges that impede accounting students from obtaining professional certifications (Nagle et al., 2018; AlMallak, 2020; Al Duwaila, 2020; Calderon, 2020; Shin et al., 2020; Putra, 2021; Dawkins et al., 2022; Madhar, 2022; Bhat et al., 2023; Aldawghan, 2023). It can be noted that the most impacted factor that influenced accounting students' decisions to be accountants was obtaining better job opportunities. This is followed by obtaining high financial rewards and social status. Meanwhile, the least impacted factors that encouraged accounting students were self-directed learning and the work

environment. This is followed by students' attitudes and self-competency. However, it can be highlighted that the key hindrance that discourages accounting students from becoming certified accountants is the unaffordable cost of exam training and exam fees. This is followed by the level of difficulty of the exams and the long duration of preparing for the exams. Thus, it can be noted from the discussions above the motivations toward being certified accountants outweighed the obstacles that hinder individuals from being certified accountants.

6.4 Research Gap

Based on the literature review in this section, it is evident that most studies have focused on the motivations and challenges affecting accounting students in their pursuit of professional certifications and joining the accounting profession worldwide. However, according to the review of previous studies, there are very few studies that have addressed professional certifications in the accounting field in general. To the best of the researcher's knowledge, no studies are focusing on the motivations and challenges faced by accounting students in the Saudi context regarding professional certifications that qualify them to become certified public accountants. This highlights the need to explore the motivations and challenges faced by accounting students at Jazan University in obtaining professional certifications and entering the profession from their perspective. This study is a timely investigation that has not received sufficient research attention and is significant for contributing to the advancement of the accounting profession, meeting the requirements of the Saudi job market, and achieving the goals of Vision 2030.

7. Research Methodology

The primary aim of this study is to explore the motivations versus obstacles toward being certified accountants. This study is descriptive in nature because this study aims to describe the impact of

both the motivations and obstacles on accounting students towards becoming certified accountants. Thus, the quantitative approach is a suitable approach for the aim and objectives of this paper based on prior literature (Saunders et al., 2019; Creswell, 2021; Saunders and Darabi 2024). To achieve this, the study employed a questionnaire survey used to design, distribute and collect the required data from accounting students. The design of the questionnaires was informed by a comprehensive review of the literature, aligning with the study's focus on examining the motivations versus the obstacles associated with obtaining a CPA. Prior to the survey, a pilot study was conducted to assess the reliability and validity of the questionnaire (Saunders et al., 2019). The Pre-test involved three accounting academics from Jazan University, two who hold both SOCPA and CPA and five accounting students. All participants indicated that the questionnaire was clear and useful; however, they provided minor feedback regarding some statements that required further clarification, as well as typographical errors and presentation issues. In response to this feedback, the research team made the necessary amendments to improve the questionnaire. It was distributed to accounting students across the accounting and finance department using the Microsoft form tool. The authors built the questions in the form and generated a specific link for the targeted group.

7.1 Research Sample

A random sampling selection method was used to select participants. This method is used widely in accounting research because it eliminates participant bias in the sample selection (Creswell, 2021). This can be explained by the fact that every expected participant in the population has the chance to participate. Thus, this can help meet the objective of the research findings and answer the research questions. In 2024, SOCPA issued a statistics report

that provides an overview of the number of applicants who registered for the SOCPA exams as well as the number of those who passed the exams from 1994 to 2023. According to their report, an overall 14,330 applicants registered for the exams 67% represented males and 33% represented females over the period of nine years. However, only 1,575 individuals are certified and among those 82% represent males and 18% are females. In terms of the number of applicants and SOCPA holders based on the report. Accounting students from Jazan University did not show in the report. This can be explained by the fact that there is a very low number of applicants and SOCPA holders from Jazan University. Thus, this is the reason behind selecting accounting students from Jazan University investigating the factors that motivate these students to prepare for the exams and become accountants and identifying the obstacles that hindered these students from not being accounting certified.

7.2 Research Method:

Based on the methodology employed in this study; a questionnaire survey was used in order to collect the required data and answer the research question. The author used an electronic questionnaire. The questionnaires were developed using various types of questions including multiple-choice questions for demographic information covering (age, gender, study level, and GPA). While, a five-point Likert scale, where a score of one indicated "strongly disagree" and five indicated "strongly agree", and open-ended questions allow participants to express their opinions freely, allowing them to respond in their own words (Paterson et al., 2016; Saunders et al., 2019; Creswell, 2021). The survey contains an information sheet that informs participants about the aim of the study and their rights to confidentiality and privacy. The timeframe from distribution to collection of the data was from one month to three

months. The author collected the data and 121 responses were collected.

8. Results and Discussions

Table one below provides background information for the target group who contributed to the survey. There are a total of 121 respondents from accounting students who study at Jazan University participated in this study. It can be indicated that 116 (95.87%) of the respondents were male and five were female participants (4.13%). The study findings suggest that a higher number of responses were received from male participants. This was primarily due to challenges in communicating with female students, stemming from social and cultural sensitivities. However, it is important to note that gender was not the main focus of this study, and

female students did participate, with their perspectives being recognized.

Table one, also, presents the age of the participants from 20 to 30 years old which is a common age for undergraduate students who study on a regular base in the context of Saudi Arabia. In terms of the current year study for those students, the range where from the first year to the final year and graduates and a reasonable number of participants were from the final and graduate students. Concerning the students' GPA range, the analysis of response data in Table I indicates that 40.5% of the respondents have a B grade. This is followed by 36.4 % who have an A grade and 23.1% possess a C. Therefore, a larger total percentage of A and B grades as compared to other grades.

Table 1: Background Information of the Respondents

| Names | Variables | Distribution of Respondents | |
|---------------------------|-------------|-----------------------------|--------|
| | | | |
| Total | | 121 | 100 % |
| Gender | Male | 116 | 95.87% |
| | Female | 5 | 4.31% |
| Age | Under 20 | 19 | 15.70% |
| | 21 to 25 | 96 | 93.20% |
| | 26 to 30 | 5 | 19.23% |
| | Above 30 | 1 | 1.69% |
| | | | |
| Current Study Year | First Year | 1 | 0.83% |
| | Second Year | 19 | 11.59% |
| | Third Year | 38 | 19.59% |
| | Final Year | 56 | 30.43% |
| | Graduated | 7 | 5.47% |
| GPA | Excellent | 44 | 36.36% |
| | Good | 49 | 40.50% |
| | Fair | 28 | 23.14% |
| | Poor | 0 | 0.83% |

Table two summarizes respondents' perspectives in terms of their familiarity with CPA and their desire to obtain these certifications. Question A asked accounting students to what extent they know about CPA. The result indicated that 44 out of 121 (36.4%) were familiar with CPA while 77 (63.6%) were unfamiliar with CPA. An analysis of question B rated the respondents' knowledge regarding CPA with three levels beginners, intermediate and advanced. The results from question B indicated (48%) of respondents have an intermediate level of

knowledge followed by (44%) of respondents having a beginning level, while only (8%) of them have an advanced level regarding CPA.

This analysis reveals that a large number of accounting students had the highest level of unfamiliarity with CPA. This obstacle of less knowledge about CPA across accounting was also found in the prior literature. For instance, Shin et al., (2020) argued that some of USA accounting

students were unfamiliar with CPA exams because some universities did not use the materials and books issued by professional accounting bodies. While, Al-Mallak (2018) argued that some Saudi accounting students have less information regarding SOCPA exams due to the disagreement between the accounting curricula used in the universities with the curricula issued by the SOCPA

Question C captures the responses desired regarding obtaining CPA. Generally, all students are willing to obtain a CPA. This question is followed by which professional certificate you wish to obtain. Undoubtedly, More than (50%) of respondents prefer SOCPA. This is followed by (18.67%) preferring CAT and (14.67%) willing to obtain CPA. However, (8%) wish to obtain ACCA/FCCA and only (1.33%) want to obtain Zakat and Taxation certificates. It can be noted that

the majority of participants are willing to obtain local accounting certificates, such as SOCPA. This is because the nature of the exam language is Arabic which makes it easier for accounting students to prepare for the exam. This result was also supported by the participants in this study in the open-ended questions. They highlight that SOCPA is more comprehensive and more required locally in the context of Saudi. This is because SOCPA allows accountants to obtain a license to open an office and practise the accounting profession, however, CPA known globally. Thus, the discussion surrounding the pursuit of SOCPA and other certifications reveals a division in opinion. Some favour SOCPA over others based on the ability to practice as a licensed accountant in Saudi Arabia, while others emphasize the global recognition and broader career opportunities offered by international certification.

Table 2: The Extent of Familiarity/Unfamiliarity of CPA in Saudi Context

| Questions | Answers | Number | Percent |
|---|--------------|--------|---------|
| a. I have Knowledge about CPA | Yes | 44 | 36.4% |
| | No | 77 | 63.6% |
| Total | | 121 | 100% |
| b. How to Rate your knowledge of CPA | Beginner | 22 | 44% |
| | Intermediate | 24 | 48% |
| | Advance | 4 | 8% |
| Total | | 50 | 100% |
| c. I have the desire to Obtain any of the CPA | Yes | 50 | 100% |
| | No | 0 | 0 % |
| d. Which kind of professional certificates below you prefer to obtain | | | |
| SOCPA | | 43 | 57.33% |
| CPA | | 11 | 14.67% |
| ACCA/FCCA | | 6 | 8% |
| CAT | | 14 | 18.67% |
| Zakat & Taxation | | 1 | 1.33% |
| Total | | 75 | 100% |

Table 3 below reports participants' views about the motivations for encouraging accounting students to gain CPA. The Table focuses on eight statements which are relevant to the motivation, and it can be

noted that an overall mean of 4.12 was reported which indicated that the majority of respondents agreed that these statements impacted positively toward the accounting students to obtain CPA. The

Table shows that the first three reasons that motivate accounting students to obtain a CPA were better job opportunities and enhancing accounting knowledge and practice with an overall mean of 4.67, and 4.65 respectively. Thus, these reasons encouraging accounting students to think and work on CPA were better job chances and more accounting practice knowledge. These findings are supported by prior literature as Laksmi and Al-Hafis (2019) found that better job opportunities are a key motivator inspiring accounting students to prepare for CPA meanwhile Harun (2020) agreed with these findings adding that both better job opportunities as well as having better practical accounting knowledge were important factors encouraging accounting students to prepare for CPA.

Table 3 also indicated that a large number of respondents strongly agree that a high income can be another motivator for obtaining professional certification with an overall mean of 4.57, with

proof from the prior literature highlighting that high income inspires accounting students to prepare for these certifications (Amain et al., 2016; Owusu et al., 2018; Shanthrakumar, 2020). For example, Amain et al., (2016) agreed that financial return is considered one of the most prominent motivations that encourage accounting students to pursue these certificates. Owusu et al. (2018) added that having an African CPA make a better income and Shanthrakumar (2020) reaches to same results in the context of Sir Lanka. Meanwhile, the data supplied in Table three indicated that the majority of participants disagreed that obtaining a professional certificate did not provide job security with an overall mean of 2.26, suggesting that obtaining a professional certificate can help in having job security. This result is in line with the findings of Chi et al., (2022) which highlighted that job security is one of the factors that encourage Indonesian accounting students to become CPAs.

Table 3: Motivation Encouraging Accounting Students Obtaining CPA

| N | Questions | Mean | Standard deviation | Agreement level | Order |
|---|---|------|--------------------|-----------------|-------|
| 1 | Obtaining an accounting professional certificate increases the chance of better job opportunities. | 4.67 | .538 | Strongly agree | 1 |
| 2 | Obtaining an accounting professional certificate makes a high income for an individual. | 4.57 | .681 | Strongly agree | 3 |
| 3 | Obtaining an accounting professional certificate makes the individual professionally independent | 3.82 | 1.000 | Agree | 7 |
| 4 | Obtaining professional certificates enhances my knowledge and practice in the field of accounting. | 4.65 | .528 | Strongly agree | 2 |
| 5 | Obtaining professional certificates does not help to have job security | 2.26 | 1.061 | Disagree | 8 |
| 6 | Obtaining a professional certificate raises my social status within the accounting profession community. | 4.34 | .822 | Strongly Agree | 5 |
| 7 | Obtaining a professional certificate is in line with the requirements of the Saudi Job market. | 4.48 | .660 | Strongly Agree | 4 |
| 8 | Equivalence of some accounting subjects at the university with the subjects of SOCPA exams facilitates obtaining professional certificates. | 4.15 | .882 | Agree | 6 |
| | Overall | 4.12 | .384 | Agree | |

Table Four below provides the analysis of the T-values and significance levels for the Independent Sample T-test. It shows the differences based on accounting students' academic years in terms of their level of motivation to obtain professional certifications. This analysis identifies the areas of

agreement and differences by conducting an equivalence test between the two groups for the study variables using an Independent Sample T-test. From Table four, it is evident that there are no statistically significant differences between the scores of the sample in the overall degree of

motivation encouraging accounting students to obtain certifications based on academic years. The T-value was (-1.804) which is not statistically significant at a significance level greater than (0.05). Thus, it can be concluded that: There are no differences in the level of motivation of accounting students to obtain professional certifications based on academic years (early years and final years). This indicates the awareness of accounting students regarding the importance of obtaining professional certifications.

Table (4) T- Test Based on academics Years in the level of motivation to obtain CPAs.

| Measure | Variable | Mean | T-value | Significance level |
|--|----------------|-------------|---------|--------------------|
| Motivations encouraging students to obtain CPA | Academic years | Early years | 4.0517 | -1.804 |
| | | Final years | 4.1766 | |

Table five presents the results that identified the areas of agreement and differences in the level of motivation of accounting students to obtain professional certifications based on cumulative GPA. The researcher conducted a one-way ANOVA test for the study variables. It is evident from the results that there are no statistically significant differences between the scores of the sample in the overall degree of motivation encouraging accounting students to obtain certifications based on cumulative GPA. The F-value was (0.957) which is not statistically significant at a significance level greater than 0.05. Thus, it can be concluded that there are no differences in the level of motivation of accounting students to obtain professional certifications based

on cumulative GPA. Therefore, a high GPA may indicate a decent academic performance. However, it is not the sole indicator to obtain professional accounting certifications. Other factors play a key role in passing the CPA exams.

Table (5) One-way ANOVA test based on GPA in the level of motivation to obtain CPAs

| Source | Sum of Square | Degrees of Freedom | MS | F-V | Significance level |
|----------------|---------------|--------------------|-------|------|--------------------|
| Between groups | .282 | 2 | 0.141 | .957 | 0.387 |
| Within groups | 17.397 | 118 | .147 | | |
| Total | 17.679 | 120 | | | |

Table six discusses obstacles hindering accounting students from obtaining a CPA. The data supplied in this table indicated an overall trend towards agreement of the axis of obstacles with an overall mean of 3.71. All the statements were important from the student's point of view, as there was a trend towards approval of the statements with a close overall mean of (3.37-3.96). These results indicate that there is general agreement from the research sample (students) that all the statements are challenges facing accounting students to obtain professional certificates. However, The most hindering factor was the frequency of new notions of exam questions with a mean of 3.96. This is followed by the statement of unuse of teaching SOCPA materials in university with a mean of 3.91 and a mean of 3.83 for the statement related to the exam fees with a mean of 3.83. These findings were in line with the findings of Chen et al. (2020) who argued that unfollowing accounting plans and curricula that are compatible with the professional accounting bodies and labour market, as well as teaching methods, are considered challenges and difficulties that do not contribute to preparing accounting students for professional exams in the USA. These arguments were also supported by Al Mallak (2020) who agreed with these results based

on his research on accounting students in Saudi universities.

Table six indicated that the least factors that hindered accounting students from preparing for the CPA exam were ideas of unacceptance of retaking exams with the lowest mean of 3.37. This is followed by incompatibility between SOCPA exams and university accounting subjects with a mean of 3.51. Following these findings, Shin et al (2020) suggested that universities should teach

accounting students the accounting subjects issued by professional accounting bodies which contribute to increasing the students' success rate for CPA exams. Al-Duwaila (2020) recommended that academics should enhance students' training for professional exams and accounting curricula should be developed to be in line with the requirements of Kuwait accounting professional body exams and the requirements and labour market demands and Bhat et al (2023) reach to similar results in the context of Oman.

Table 6: Obstacles Hindering Accounting Students Obtaining CPA

| N | Statements | Mean | Standard deviation | Agreement level | Order |
|----|--|------|--------------------|-----------------|-------|
| 1 | Difficulties of exams impeding AS from having the Professional Certificate | 3.69 | .982 | agree | 7 |
| 2 | High cost of training perpetration impeding AS from having the professional certificate | 3.79 | 1.072 | agree | 5 |
| 3 | Exam fees are obstructed from having the professional certificate. | 3.83 | .960 | Agree | 3 |
| 4 | The time required to prepare and pass the exams takes a very long time | 3.64 | .837 | Agree | 8 |
| 5 | Incompatibility between SOCPA exams and university accounting programmes | 3.51 | .838 | agree | 10 |
| 6 | Imbalance between preparing for exams and work or study | 3.70 | .997 | agree | 6 |
| 7 | Diversities of exam subjects hinder obtaining professional certificates. | 3.58 | .998 | Neutral | 9 |
| 8 | The frequency of new notions of exam questions is considered an obstacle to passing the exams. | 3.96 | .779 | Agree | 1 |
| 9 | Students do not accept ideas of retaking exams and feel like failed on the first attempt. | 3.37 | 1.212 | Agree | 11 |
| 10 | Unuse of teaching SOCPA materials in university make it difficult to pass the exams. | 3.91 | .885 | Agree | 2 |
| 11 | Rumours across AS regarding difficulties in passing exams make it difficult to pass the exams. | 3.81 | 1.027 | Agree | 4 |
| | Overall | 3.71 | .533 | Agree | |

Table seven below provides the analysis of the T-values and significance levels for the Independent Sample T-test. It shows the differences based on accounting students' academic years in terms of the level of challenges faced by accounting students to obtain professional certifications. This analysis identifies the areas of agreement and differences by conducting an equivalence test between the two groups for the study variables using an Independent Sample T-test. From Table seven, it is evident that there are no statistically significant differences between the scores of the sample in the overall degree of challenges facing accounting students to obtain certifications based on their academic years. The T-value was -1.705,

which is not statistically significant at a significance level greater than 0.05. Thus, it can be concluded that there are no differences in the level of challenges faced by accounting students to obtain professional certifications based on their academic years (early years and final years). This indicates the awareness of accounting students regarding importance of obtaining professional certifications.

Table (7) T-Test Based on Academics Years in the Level of Challenges Faced Students to Obtain CPAs.

| Measure | Variable | Mean | T-value | Significance level |
|---|----------------|-------------|---------|--------------------|
| Challenges faced students to obtain CPA | Academic years | Early years | 3.6238 | -1.705 |
| | | Final years | 3.7879 | |

Table eight below presents the results that identified the areas of agreement and differences in the level of obstacles hindering accounting students from becoming accountants certified based on cumulative GPA. The researcher conducted a one-way ANOVA test for the study variables. It is evident from the results that there are no statistically significant differences between the scores of the sample in the overall degree of challenges facing accounting students toward being certified based on their GPA. The F-value was 1.550, which is not statistically significant at a significance level greater than 0.05. Thus, it can be concluded that there are no differences in the level of challenges.

Table (8) One-way ANOVA test based on GPA in the level of motivation to obtain CPAs

| Source | Sum of Squares | Degrees of Freedom | Mean Square | FV | Significance level |
|----------------|----------------|--------------------|-------------|-------|--------------------|
| Between groups | 0.872 | 2 | 0.436 | 1.550 | 0.216 |
| Within groups | 33.204 | 118 | 0.281 | | |
| Total | 34.076 | 120 | | | |

9. Contributions

There are several contributions can be generated from this study. The first contribution is to the existing accounting education literature by examining the motivations versus obstacles in pursuing CPA certifications. While large research has been conducted in developed countries, such

as the United State of America (USA), Australia, and New Zealand (e.g., Ahmed et al., 1997; Jackling et al., 2006; Chen et al., 2008; Jackling & Keneley, 2009; Mustapha & Hassan, 2012; Joshi, 2022; Bhat et al., 2023). While limited studies have been undertaken in developing countries such as Saudi Arabia. The second contribution is expected to provide additional insight to both accounting profession and academia to improve cooperation between these two institutions concerning CPAs. The third contribution is in the advancement of the accounting profession, meeting the requirements of the Saudi job market, and achieving the goals of Vision 2030.

10. Conclusion

This study examines motivations and challenges facing accounting students toward becoming certified accountants. The results indicated better job opportunities, improving accounting knowledge and practice and having a high income were key motivators for accounting students to prepare for CPA. Meanwhile, the incompatibility between SOCPA exams and university accounting subjects in terms of unused SOCPA materials in university, exam fees and training and fees costs as well as constantly changing exam questions impeded accounting students from preparing for the exams.

11. Implication

The findings of this study offer several important implications for SOCPA and universities within the Saudi context in understanding the unique factors motivating accounting students to obtain CPAs and overcome the obstacles they face. Specifically, the evidence of this study highlights that ongoing collaboration among these stakeholders is essential to address the challenges preventing accounting students from becoming

CPAs. To tackle these issues, several key solutions have been identified: managing training costs and exam fees, offering targeted training courses and workshops, enhancing awareness and guidance regarding professional certifications and aligning accounting programs with exam requirements should all be considered by both SOCPA and universities.

12. Limitations

This research has some limitations that need to be considered. The first limitation is the gender imbalance among the study participants, with more males over females. Pieces of evidence from this study indicated that a larger number of responses came from male participants. This is because of the difficulties communicating with female students due to social and cultural sensitivities. However, it can be noted that gender is not the core focus of this study and some female students participated in this study and their perspectives were acknowledged. Another limitation of this study is that this study looked at this study from the perspectives of accounting students. However, obtaining the views of other stakeholders such as accounting academics, certified accountants and SOCPA officials was useful in understanding further motivations versus obstacles associated with CPAs.

13. Future Research

This study suggests some further research. The findings of this study identified several obstacles impeding accounting students from obtaining CPAs: (i) the unuse of teaching SOCPA materials across academia; (ii) the frequency of new exam ideas and (iii) the incompatibility between SOCPA exams and university accounting subjects. An expansion of this research could investigate the appropriateness of strategies that solve these problems and thus enhance certification accessibility and success rates,

ultimately benefiting the accounting profession as a whole. Another further research that can be generated from this study is conducting comparative studies on professional certificates across other countries and this would be valuable. This is because of the differences in accounting education and practices between Saudi Arabia and other nations.

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15. Appendix:**Appendix 1: Statistical correlation between the item and the total score of the axis**

| Motivation Encouraging Accounting Students Obtaining CPA | | Obstacles Hindering Accounting Students Obtaining CPA | |
|--|-------------|---|-------------|
| M | Correlation | M | Correlation |
| 1 | .597** | 1 | .673** |
| 2 | .620** | 2 | .427** |
| 3 | .555** | 3 | .595** |
| 4 | .443** | 4 | .621** |
| 5 | .453** | 5 | .209* |
| 6 | .626** | 6 | .535** |
| 7 | .621** | 7 | .685** |
| 8 | .515** | 8 | .455** |
| | | 9 | .715** |
| | | 10 | .605** |
| | | 11 | .491** |

Notes: Abbreviations: A**= point to significance at 1%. The correlation between the total score of the axis and the total score of the questionnaire was calculated.

Appendix 2 : Correlation coefficients between the total score of the axis and the total scores of the sub-axes

| Sub-axes | Correlation | Level of significance |
|--|-----------------------|-----------------------|
| | Students' perspective | |
| Motivation Encouraging Accounting Students Obtaining CPA | .561** | 0.01 |
| Obstacles Hindering Accounting Students Obtaining CPA | .901** | 0.01 |

Notes: Abbreviations: A**= point to significant at 1%. The correlation coefficients between the total score of the axis and the total scores of the sub-axes are statistically significant at a significance level of less than 0.01. This indicates that the sub-axes measure what the questionnaire measures, which is an indicator of validity.

Appendix 3 : Reliability coefficients for the axes and total score of the questionnaire

| Axes | Reliability coefficient |
|--|-------------------------|
| | Students' perspective |
| Motivation Encouraging Accounting Students Obtaining CPA | .83 |
| Obstacles Hindering Accounting Students Obtaining CPA | .88 |
| The questionnaire | .87 |

Notes: We ensured the reliability of the questionnaire using Cronbach's alpha equation for the axes and the total score. The reliability coefficients for the questionnaire ranged from 0.83-0.87, indicating high and statistically acceptable reliability.

Appendix 4: Scale of the degree of agreement

| Degree of agreement | The average | |
|---------------------|-------------|----------------|
| | From | To |
| Strongly Disagree | 1 | Less than 1.8. |
| Disagree | 1.8 | Less than 2.6 |
| Neutral | 2.6 | Less than 3.4 |
| Agree | 3.4 | Less than 4.2 |
| Strongly Agree | 4.2 | 5 |

Notes: To determine the degree of respondents' agreement on the items and axes in the questionnaire, the degree of agreement was determined on the 5-point scale.