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Cracking the Code: Shedding Light on Accounting Students' Career Intentions – An Empirical Study

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Abstract: The study aims to assess how a student's plan, perception, and family factors affect accounting students' career intentions. This research delves into the factors that influence accounting students' career intentions and investigates whether these factors evolve as they progress in their studies, ultimately shaping their workplace preferences. The study used a survey questionnaire asked on a 5-point Likert scale to gather primary data from 136 accounting university students studying in Oman. PLS-SEM has been employed in this study to conduct the analysis. The results showed that the determinants of accounting students' career intentions significantly affected students' plans. Likewise, students' perceptions are related considerably to accounting students' career intentions. Hence, the results showed that the *p*-values of the two independent variables, namely, students' plans and perceptions, significantly support the current study's hypotheses. However, the third variable, family factors, does not impact accounting students' career intentions.

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INTRODUCTION

Audit, tax, financial reporting, consulting firms, and other accounting careers are available for accounting students. However, it isn't accurate to assume that all accounting students will consider a career in accounting after graduation. - The demand for universities to create successful marketing tactics to draw students into their accounting programs has risen due to the increasing competition (Dalci & Özyapici, 2018). Professional intention has become the recent focus of studies in higher education (HEI). Since 2015, related research has dramatically increased. Since then, diverse topics have been developed, such as gender disparities, job-related motivation, self-efficacy, and self-recognition (Gong & Jia, 2022). People need a variety of abilities to make sensible choices when managing their finances because it is one of the most complex human behaviors.

Governments worldwide are paying attention to financial understanding because studies demonstrate that a society's financial literacy correlates with its wealth level (Rangchian et al., 2020). Myers et al. (2019) pointed out challenges such as accountant's professionalism, integrity, and obligation to the

public. The reforms implemented after multiple scandals have helped preserve the accounting profession's good name and professionalism. Students studying accounting must be ready to accept the challenges posed by globalization to ensure that they are prepared to satisfy the public's expectations after finishing their studies and graduating.

Numerous factors influence a person's choice of career, according to earlier research, like those by [Amani and Mkumbo \(2016\)](#), [Suan and Tan \(2012\)](#), and [Jones et al. \(2010\)](#). For instance, [Suan and Tan \(2012\)](#) assert that one of the essential factors students consider while choosing a career is the financial rewards linked with the job. Before choosing a career, students often consider their family history, according to [Amani and Mkumbo \(2016\)](#). According to [Sugahara, Hiramatsu, and Boland \(2009\)](#), students' goals to become professional accountants are influenced by their educational background and work experience in Japan and China ([Rkein et al., 2019](#)).

There is an increasing need for trained accountants to meet the diverse needs of businesses in a developing economy that is expanding quickly. However, as mid-sized enterprises and neighborhood businesses struggle to hire enough trainees to qualify as professional accountants, the current scarcity of competent accountants is becoming severe, and the problem will only worsen ([Suryani et al., 2018](#)). [Rosalina et al. \(2020\)](#) identified the elements that influence students' interest in pursuing a profession as a public accountant and the key variables that shape how accounting students view their career options.

To determine how the perception of an accounting career affects the intention to follow an accounting career by examining work-life balance. Given the evidence that the cost of education is a crucial consideration for students pursuing a career in accounting, educators could entice more students to enroll in their accounting programs by offering scholarships to deserving students who want to study accounting. They might also become more appealing by giving students tuition discounts in exchange for earning high grades in accounting courses ([Dalci & Özyapici, 2018](#)). The student's social milieu may have significant implications for their attitudes toward the accounting profession, among other critical elements that may influence their interest in the field. Additionally, it's crucial to comprehend whether misconceptions about the nature of accounting tasks could have a negative impact on positions because many college students are unaware of the nature of accounting functions ([Joshi & Kuhn, 2011](#)).

Selecting the appropriate profession can be challenging for students because so many options are available. Trained accountants have a variety of career options to choose from, and one knows that the accounting industry offers numerous job options. These include accounting, taxation, financial reporting, business, and consulting. It is incorrect to assume that all accounting students will choose a career in the accounting field following graduation. One of the key elements that students consider when selecting a career is the financial rewards that come with a job. Before choosing a career, students also view the history of their families. Families have issues that affect students' plans to pursue careers as professional accountants after completing their education and gaining relevant experience. Therefore, the economy lacks a small number of qualified employees in the accounting profession ([Amaning et al., 2020](#)).

Until now, many universities still administer the traditional curriculum to guide the students. Curricula must be changed and adapted to integrate competencies the curricula and the most active teaching-learning along with the changing era, and their study be combined with accountants' offices so that the student knows more about the accounting profession and what he will work on in the future and have sufficient information about his future job ([Hatane et al., 2021](#)). Moving from education to employment is a significant obstacle for many young people, especially those with little social capital. This shift will likely be more difficult for university students and new graduates dealing with high unemployment and other macro-level contextual hurdles. The evidence suggests that future employability is a top issue for college students and recent graduates looking for jobs ([Atitsogbe et al., 2019](#)).

In Oman, even accounting major students often lack knowledge of many aspects of a financial plan ([Thottoli, 2020](#)). Due to the lack of an accounting profession in Oman, [Muneerali \(2020\)](#) proposed that HEIs ensure that graduates have sufficient experience using practical accounting software through industrial training. There is currently a considerably larger need for trained professional accountants to meet the labor deficit due to the recent fast growth of the Omani economy ([Bhat & Khan, 2023](#)). Thus, it indicates

the persisting absence of qualified Omani accounting professionals in the Sultanate of Oman. Hence, the objectives and research questions are as follows:

Objectives of the Study

- a. To assess how a student's plan affects accounting students' career intentions.
- b. To examine how students' perception affects accounting students' career intention.
- c. To assess how family factors affect accounting students' career intention

Research Questions

- a. How does a student's plan affect an accounting student's career intention?
- b. How does a student's perception affect accounting students' career intention?
- c. How do family factors affect accounting students' career intentions?

So, this study offers a novel approach to evaluate the effects of a student's plan, their perception, and family factors on accounting students' career intention and to provide guidance and emphasize the need to address the importance of the accounting profession in Oman. This study intends to comprehend students' perceptions of the accounting profession, particularly in Oman, and the influences of their families from an Islamic point of view, which would influence their intent to pursue accounting as a career. Hence, this research may contribute to HEIs to standardize accounting educational programs in alignment with students' perceptions. This will lead to a higher level of accounting professional practice in the country.

LITERATURE REVIEW AND HYPOTHESES

According to Santos and Almeida (2018), 691 students who successfully finished public universities that offer accounting programs in Parana National showed that boldness, personal standards, and Students' perceptions of behavioral control factors aspirations to follow a profession in accounting. Their study's samples correspond to the six geographical regions—the Curitiba metropolitan part, the Eastern Center, the North Central, the Northwest, the West, and the South Central. The results of their study provide management of Paraná's public universities with data on which to base their analysis and development of region-specific strategies for course curricula, assisting in the knowledge of the characteristics of accounting graduates from those institutions.

Reyad et al. (2018) called for more research on cognitive skills as a component of entrepreneurship and an evaluation of the degree to which such skills are related to the entry-level professions of accounting students in business schools in the Arab world. To succeed in any task, students need cognitive talents, which are brain-dependent skills. Factors influencing how people view accounting careers and their cognitive preferences may impact their career aspirations (Azevedo & Sugahara 2012). Accounting students frequently comprised individuals who lacked creativity as measured by the Creative Personality Scale (Azevedo & Sugahara 2012).

Amaning et al. (2020) examined the factors influencing students' intentions to study professional accounting. Their study used a purposive selection strategy to select 231 undergraduate accounting students in their final year from across Ghana. They found that accounting students' plans and professional intentions have a strikingly positive link and that students' decisions to chase careers in accounting were prejudiced by their perceptions of the accounting profession. In Ghana, the intended careers of accounting students were thus favored by plans and how they view professional exams.

Wen et al. (2018) aimed to explore the elements that affected the Chinese choosing public accounting over private accounting as a career route for accounting students, and they claimed that high turnover rates, the variety and marketability of public accounting experiences, a lack of workplace cohesion, and the impression that long-distance travel presents difficulties had a significant impact on students' desire to enter the public accounting field. Accounting instructors and companies could modify the accounting curriculum, improve internship opportunities, and improve the hiring process to understand better the factors impacting accounting students' desire to pursue a career in public accounting (Wen et al., 2018).

Determine whether or not students choose to major in accounting, a career as a rented accountant (CA), or a non-accounting profession. As per the data collected from 295 pupils from five New Zealand universities, those planning to become certified public accountants (CAs) give financial, employment, and cost-benefit factors much more weight than those seeking careers outside accounting (Ahmed et al., 1997). To examine how different nationalities at the University of Pretoria choose their careers, several variables relevant to the Accounting profession, such as career context, student backgrounds, and other work-related variables, were investigated by Shariq (2021). Smith et al. (2020) found that sources of role stress had significant negative relationships with (indirect) mental health and significant positive associations with academic burnout and going intention. Prestige and accreditation have emerged as critical factors in Malaysian university students' choosing the appropriate programs in response to the global competition in higher education, and students must consider various factors when selecting a program major and a job (Jonathan et al., 2022).

The logistic regression analysis shows that students' intention to major in accounting is well predicted by their intrinsic interest in the accounting discipline, past exposure to accounting at the senior high school level, and ambition to obtain professional accounting qualifications (Bekoe et al., 2018). They found that a student's decision to pursue a profession in accounting was significantly influenced by family members, teachers, and other referent groups. This article evaluates students' employability skills from the United Arab Emirates Corporation's (UAE) perspective after finishing a half-semester placement experience (Griffin & Coelhoso, 2018). The literature on undergraduate students' work experiences, particularly in the UAE and the Gulf region, is enriched by knowledge of these participants' experiences (Griffin & Coelhoso, 2018).

Underpinning theory

A more profound knowledge of the factors influencing students to choose an accounting career is gained through some underlying theories in this study. As suggested by Fishbein and Ajzen (1975), a behavioral model that is well-developed and frequently utilized and that focuses on individual interest and social influence. According to the Theory of Reasoned Action (TRA), an individual's intention to adopt a particular behavior is predicted by their attitude toward carrying out the behavior in question as well as the impact of family, friends, and coworkers (Luz, 1991; Lada et al., 2009).

The TPB developed by Ajzen (1991) has shown to be a useful paradigm for elaborating on and foreseeing intention and behavior in a range of contexts. When the TPB is applied to a profession in academia, behavioral beliefs refer to how individuals evaluate this career choice for themselves. The more favorable and positive this assessment is, the more likely the subject will wish to pursue a career (Evers & Sieverding, 2015). Elsayed (2022) evaluated the views before and after The First Accounting Course (FAC) at a university in the Gulf Cooperation Council (GCC) using the Belief Perseverance Theory to distinguish between accounting and non-accounting students and to explain how students' perceptions have changed.

The TPB model accounted for 28% of the variance in potential future behavior, and 71% of the variance in intention, and the model's capacity to predict intents or future conduct was not enhanced by perceived behavioral control or previous behaviors (Mongeau et al., 2023). Concern, confidence, control, and curiosity are the four characteristics of career adaptability, which is rooted in Career Construction Theory (CCT) (Savickas & Porfeli, 2012). According to Oben and van Rooyen (2022), a person's career aspirations are influenced by a variety of factors, including the expanded social cognitive career theory (SCCT), learning experiences, self-efficacy expectations, result expectations, as well as happiness and well-being in academic and professional settings.

According to Weir et al. (2013), Whole Family therapy may result in statistically significant gains for interpersonal connections among adults, families, and children, as well as for children's general behavioral functioning. These underpinning theories' rapid and intensive development requires understanding students' perceptions of choosing an accounting career, which leads to guiding HEIs and learners. Hence, this study's fundamental structure has been defined in terms of independent variables, student plans, perceptions, and family factors, with the dependent variable accounting for students' career

intention in the theoretical framework shown below. The research framework is depicted in Figure 1 with independent and dependent variables.

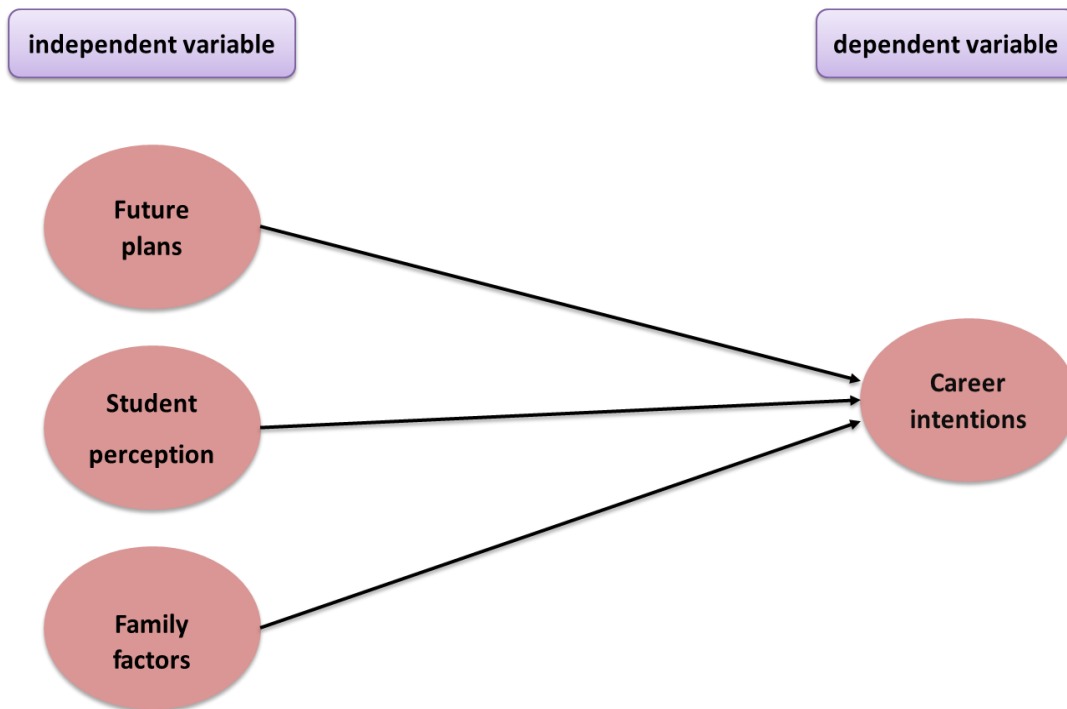


Figure 1. Schematic Diagram of Research Framework

The Link between student's plan and accounting student career intention

Fasbender et al. (2019) explained to understand what people want to accomplish, how they choose their careers, and how they handle responsibilities, job changes, and workplace trauma. Salleh et al. (2020) found that future career planning detrimentally impacts employees' intention to leave their current position and that career satisfaction can partially mitigate this link. Teychenne et al. (2019) used methods to accomplish one's career goals and develop the capacity to prepare for a future career are both aspects of career planning. Participants stated that they used future career planning more often and that it should receive more significant consideration to lower work hazards in the future. Hence, it is hypothesized that:

H₁: Plans of the student significantly influence accounting students' career intention

The Link between students' Perception and accounting student career intention

Learn how students view their future occupations and how their education has equipped them for employment in accounting; students' opinions on the advantages and disadvantages of obtaining higher education (HE) in terms of employability and income; expected challenges and strategies for overcoming them in the quest of career sustainability within a working ecosystem (Donald et al., 2018). The student's motivation to pursue a career as a certified public accountant declines due to the negative opinion of accounting students or accounting jobs in general (Sebayang & Muda, 2020). Rianto et al. (2020) found that most students have positive perceptions, showing that their attitude toward something does not simply determine one's behavior. Hence, it is hypothesized that:

H₂: Perception of the students significantly influences accounting students' career intention.

The Link between family factors and accounting student career intention

The influence of parents and peers on students' intentions to pursue a career in accounting is statistically significant and attributed to the family's considerable impact on the student, the collective, and the vast force distance (Dalci & Özyapici, 2018). According to Bekoe et al. (2018), parents, teachers, and other family members are essential reference groups that influence students' decisions to pursue careers in accounting. Srirejeki et al. (2019) demonstrated how inherent factors, parental or peer pressure, and other factors influence the students' desire to pursue a career as a professional accountant. Insights from their study were anticipated to help the university's accounting department and professional organizations recruit the desired number of accountants. Hence, it is hypothesized that:

H₃: Family factors of the students significantly influence accounting students' career intention.

METHODS

Data used in this investigation were based on the quantitative approach in which the researcher created a questionnaire with a set of questions, adapted from Amaning et al. (2020), to the accounting students from different universities in Oman to evaluate what determines accounting students' career intentions. The target group is students at prominent universities in Oman.

The questionnaire is divided into six sections (Sections A to E), with Section A covering demographic data, Section B containing the career intentions of accounting students (with four items), Section C containing the students' plans (with four items), Section D containing the students' perceptions (with five items), and Section E containing family factors (with four items). The population of this study consists of students at prominent universities in Oman. The sample size is 136 responders with a simple random sampling technique. The targeted groups included both graduated and graduating accounting major students. This was used to capture diverse perspectives from students at different stages of their academic journey.

According to the study's objectives, it is appropriate to consider the significant dimensions of accounting students, so the analysis depends on the measurements suggested by the various studies that employed dimensions like students' plans, students' perceptions, and family factors. The questionnaire items were measured on a five-point Likert scale (Al-Nimer & Alsheikh, 2021).

The study has used Partial Least Squares and Structural Equation Modeling (PLS-SEM) software to examine the data with reliability and validity hypothesis. PLS was chosen because it can project data (independent variable) information to a limited number of latent variables, allowing researchers to validate that the first item is the most important one for predicting the dependent variable (Héberger, 2008).

RESULTS AND DISCUSSION

Reliability and validity

Figure 2 exhibits the current composite reliability (CR) scores, and Figure 3 displays the Cronbach's Alpha (CA) values. The results depicted in Figure 2 reveal that the constructs are dependable, as indicated by the CR values for each construct are more significant than the threshold of 0.70 put forward by Hair et al. (2014), Fornell and Larcker (1981), and Nunnally (1978). Furthermore, the average variance extracted (AVE) is more significant than 0.50 (see Figure 4), which means that the model satisfies the standards by Hair et al. (2017) and Latan & Ghazali (2015).

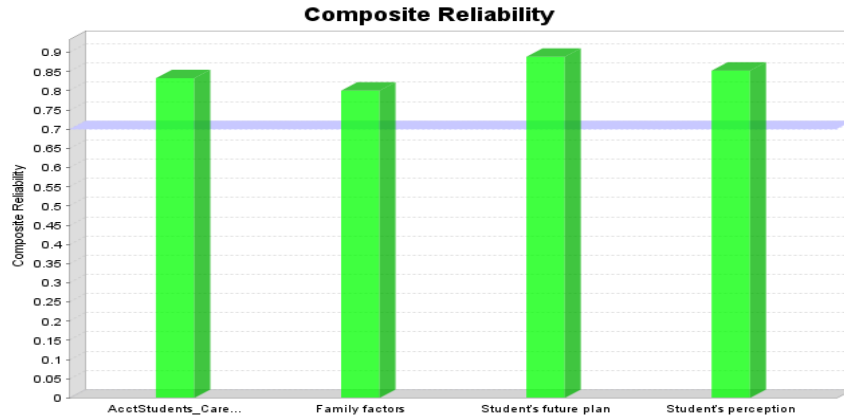


Figure 2. Composite reliability

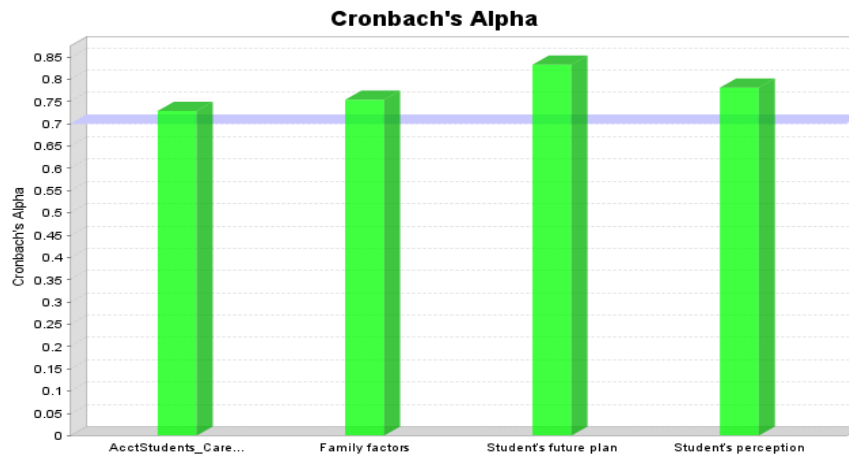


Figure 3. Cronbach's Alpha

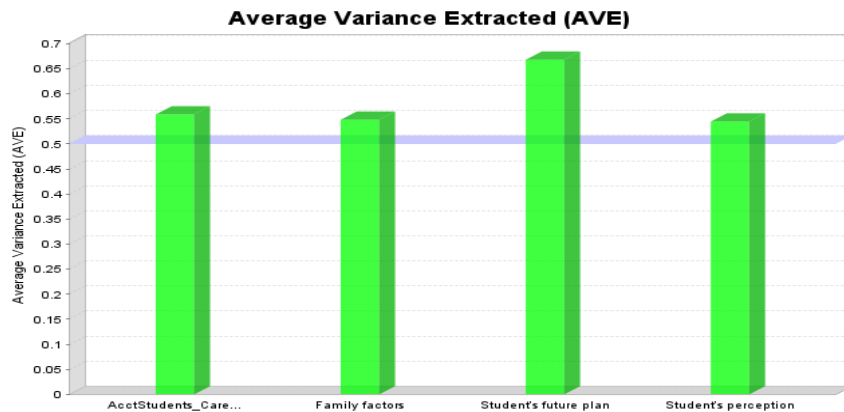


Figure 4. Average variance extracted

Demographic characteristics

Below, Table 1 provides demographic information for the sample selected in the current study.

Table 1: Demographic characteristics

	No.	%
Gender		
Male	25	18.38
Female	111	81.62
Total	136	100
Age		
<20	18	13.24
21-40	113	83.09
>40	5	3.68
Total	136	100
Nationality		
Omani	131	96.32
Non-Omani	5	3.68
Total	136	100
Major		
Accounting	136	100
Graduation		
Graduated	35	25.74
Not Graduated	101	74.26
Total	136	100

Descriptive Statistics

Table 2 below describes descriptive statistics; the mean average of the dependent variables, Acct students career Intention, represents 4.191, Min 2.000, Max 5.000 with a standard deviation of 0.562. Family factors show an average of 3.180, Min 0.862, Max 5.000, and a standard deviation of 1.052 for the independent variable. The student's plan shows an average of 4.162, Min 1.000, Max 5.000, and a standard deviation of 0.669. Students' perceptions show an average of 4.213, a 1.885, and a 5.000 standard deviation of 0.618.

Table 2. Descriptive Statistics

Variables	Mean	Median	Min	Max	Standard Deviation
Acct Students Career Intention	4.191	4.219	2.000	5.000	0.562
Family factors	3.180	3.111	0.862	5.000	1.052
Student's plan	4.162	4.145	1.000	5.000	0.669
Student's perception	4.213	4.268	1.885	5.000	0.618

Discriminant Validity Construct

Table 3 displays the outcomes of the discriminatory validity structure. The discriminant validity of the various concept scales is determined (Lucas et al., 1996). As Thottoli and Ahmed (2022) explained, the extracted mean-variance index shows the accuracy of the elements' description of the latent variable (AVE). Compared with the root mean squares, correlation values between variables (AVEs) are shown. These values are shown in bold in Table 3. AVE is used to validate variables (the dependent variable is professional intentions for accounting students, and the independent variable is students' plans, perceptions, and family factors) and to assess convergent validity.

Table 3. Discriminant Validity

Variables	Acct Students Career Intention	Family factors	Student's plan	Student's perception
Acct Students Career Intention	0.748			
Family factors	0.135	0.741		
Student's plan	0.682	0.178	0.817	
Student's perception	0.691	0.260	0.672	0.738

The hypotheses test results also show the variance explained by R Square (R^2) in the endogenous variables. In Table 4 below, the R^2 represents 0.566, and the R Square Adjusted value is 0.556, which is considered significant. It shows that the three exogenous variables considered in the current research study, such as plans, family factors, and students' perception, both impact accounting students' career intentions to the extent that they account for 56.6% of the variance of independent variables.

Table 4. Explanation of the Variance

	R Square	R Square Adjusted
Exogenous Variables -> Endogenous (Accounting Students Career Intention)	0.566	0.556

Hypothesis Testing

The results of hypothesis testing are shown in Table 5 (path coefficients), and two of the hypotheses are supported. The results showed that accounting students' career intention significantly affected students' plans, where p-value, $p < 0.001$, and $t = 4.013$. Likewise, the results showed that students' perceptions had a significant relationship with accounting students' career intention where p-value, $p < 0.001$ and $t = 4.474$. Hence, the hypothesis 'H₁: The student's plans significantly influence accounting students' career intention' and 'H₂: Perception of the students significantly influence accounting students' career intention' was supported. However, the third hypothesis, 'H₃: Family factors of the students significantly influence accounting students' career intention,' does not support where the students' family factors had no relationship with accounting students' career intention where p-value, $p > 0.05$ and $t = 7.904$.

SEM-PLS results are shown in Figure 5, the results of testing hypotheses.

Table 5. Path Coefficients

Hypotheses	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Supported/ Not Supported
Family factors -> Acct Students Career Intention	-0.049	-0.024	0.062	0.790	0.430	Not supported
Student's plan -> Acct Students Career Intention	0.398	0.398	0.099	4.013	0.000	Supported***
Student's perception -> Acct Students Career Intention	0.436	0.429	0.097	4.474	0.000	Supported***

Note: Significance levels: *** P < 0.001 (t > 3.33), **p < 0.01 (t > 2.33), *p < 0.05 (t > 1.605)

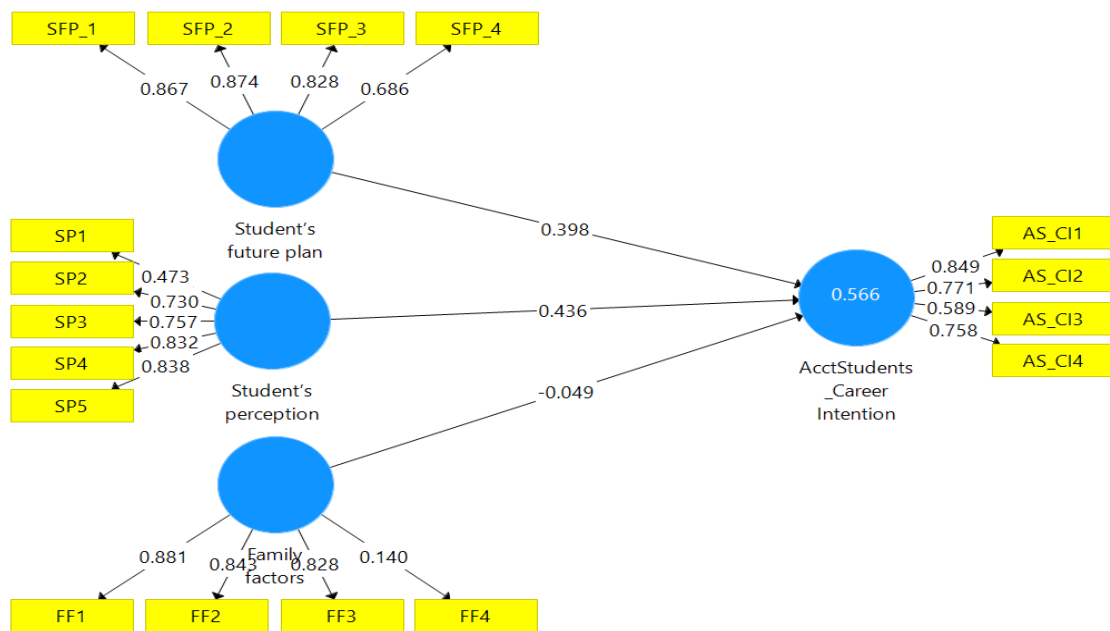


Figure 5. Demonstrate the results of testing hypotheses

Impact of student's plans on student's career intentions

This study put the first question: How does the student's plan affect the accounting student's career intention? The study results show that plans $p < 0.001$, $t = 4.013$ positively account for students' career intentions. This result indicates that goals and perceptions significantly impact students' professional intentions in selecting accounting careers. As per the Omani context, the positive relation is due to several reasons, such as students' plans to pursue further studies in accounting and their plan to pursue a professional accounting qualification after graduation. Their ambition might be to become a Professional accountant, and they might already decide on which professional accounting qualification to pursue. Likewise, [Hatane et al. \(2021\)](#) found that accounting students have a positive perspective on their desire to advance their knowledge and their decision to pursue an accounting career. The learning environment comprises teachers and peers who significantly impact students' intentions.

Impact of Student's Perception on Student's Career Intentions

Perceptions differ from one student to another. They interpret new knowledge based on their previous knowledge, which may be wrong, affecting students' professional intentions. The research question was: How do students' perceptions affect the accounting students' career intention? The results of this study found that students' perception has a positive and significant impact on accounting students' career intention where p-value, $p < 0.001$, $t = 4.474$. This final result indicates that students' perceptions positively impact students' intentions to choose an accounting career. As per the Omani context, the positive relation because the students may believe that the Professional accounting examination is not challenging, Accountants with professional qualifications are more respected than accountants with a degree in accounting, Professional accountants have better opportunities for promotions to high-level positions in Organizations, Professional Accounting field guarantees brighter future opportunities, Professional Accounting is a fascinating professional field compared to others—likewise, Yusuf et al. (2021) found that the learning environment, which is an external component, has the potential to change accounting students' perspectives on the field and their intentions to pursue careers in accounting. Amaning (2021) found that accounting students' perceptions of accountants significantly impacted their career pathways, with teachers having a partial effect.

Impact of family factors on Students' career intentions.

The family has a significant role in the student's success in his scientific career. Still, the student must also be keen on his family and education so that the student can be affected by his family. The current study's question is, How do family factors affect accounting students' career intention? The study's results found no relationship between family factors and accounting students' career intention where p-value, $p > 0.05$, $t = 0.790$; this result indicates that family factors do not affect accounting students' career intention. As per the Omani context, the results are due to many reasons, such as students' personal financial condition having an adverse impact on studies, and their parent's current financial condition might affect their studies. Their parents are their family's only breadwinners, making it difficult for them to concentrate on their education. Moreover, lack of family support affects their future professional studies. The significance of job satisfaction and work-life balance is emphasized in minimizing the detrimental effects of work-family conflict and work-role ambiguity on one's career and life fulfillment (Gopalan & Pattusamy, 2020). Likewise, Xiao et al. (2021) found that family research indicates that factors affecting family social capital, such as the father's employment status and work setting, significantly impact college students' intentions to enter the job market.

CONCLUSION

Students find it challenging to pursue professional accounting after or before graduation because their intentions may change due to the determinants above that affect them. The accounting student must have a plan, a goal he wants to achieve, or a project that incentivizes the student's intentions. The study assesses how a student's plan, perception, and family factors affect accounting students' career intentions. The researcher developed a questionnaire with a set of questions, and the data used in this research were based on that questionnaire. Both graduated and graduating students with accounting majors were included in the targeted groups. Software called PLS-SEM was used in the study to examine the hypothesis. This study's fundamental structure has been defined in independent variables, student plans, perceptions, and family factors, with the dependent variable accounting for students' career intentions. The results show that two hypotheses are supported. Students' plans were positively affected by the accounting students' career intentions, where $p < 0.001$, $t = 4.013$. Likewise, Students' perceptions had a significant relationship with accounting students' career intention where $p < 0.001$, $t = 4.474$. However, family factors do not significantly affect accounting students' career intention where $p > 0.05$, $t = 0.790$.

There are various theoretical implications of this finding. First, it advances knowledge of the factors determining accounting students' career goals by highlighting the importance of plans, student perspectives, and family considerations. The interconnection of these influences is also highlighted, demonstrating how views and familial circumstances affect plans. This emphasizes how difficult job decisions are and how important it is to weigh various criteria. Thirdly, the study stresses the value of having a goal or objective because it benefits students' intent to continue an accounting career. Finally, it suggests that enhancing financial literacy may impact students' plans to pursue accounting, underscoring the importance of financial literacy in career decision-making.

This study also has practical implications. First and foremost, accounting educators should promote enrollment in accounting programs by awarding scholarships to deserving students. This can aid in addressing the lack of qualified accounting staff. Second, firms and governmental bodies can use the findings to create staff competencies and work practices that promote accountants' development of positive career ambitions. Thirdly, to help with resource allocation and strategic decision-making, management and accounting departments should examine reports and results about students' career intentions. Finally, practical applications of the study's findings can be made in recruitment methods, career advice programs, and the development of environments that support accounting professionals.

The study has a small sample size. Hence, the generalizability of the result may not be justifiable. Larger and more diverse sample sizes, extending to other GCC and Arab countries, were suggested. The use of mixed-method approaches, the investigation of additional factors such as role models and social expectations, and the use of longitudinal studies to establish causation and analyze long-term career outcomes are all critical in future studies. The research would benefit from further investigations into cross-cultural studies and qualitative research.

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