



Perceptions of the Future Attractiveness of the Accountancy Profession – A Multi-Stakeholder Study

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Introduction

This report presents findings on the attractiveness of the accounting profession, drawing on data from teachers, career advisors, accounting faculty, professional accountancy organisations (PAOs), and employers across all major world regions. It highlights the factors shaping perceptions, the barriers to entry, and the strategies needed to sustain and strengthen the global accounting talent pipeline. The analysis is guided by the central research question:

What are the key factors impacting the attractiveness of the accounting profession, and how can stakeholders collaboratively address these challenges to enhance the appeal, accessibility¹, equity², and sustainability of the accounting talent pipeline?

The key factors influencing the attractiveness of the profession are discussed in the following section, while recommendations for how stakeholders can collaboratively address these challenges are presented in the conclusion.

The following key findings emerged from the survey and interview data, highlighting areas of alignment and divergence across stakeholder groups and their implications for the attractiveness of the accounting profession. It is evident from the findings that challenges to the attractiveness of the profession begin early in the education pipeline, with strong misperceptions of the accounting profession, and persist through to hiring and career entry.

Early Exposure

Early exposure to the concept of accountancy emerged as a key factor in shaping perceptions of and interest in accounting as a career. Survey data showed that accounting is typically introduced later in secondary school, which may be “too late” to influence career choices. Teachers, when asked which examples they use in discussing career options in accounting, often drew on their own personal experience. While practical, this may limit the breadth of exposure students receive at an early age and shape their perceptions of the profession. Career advisors noted that student interest increased when local accounting firms visited schools or participated in career expos, underscoring the value of early and direct engagement in raising awareness of accounting pathways. Faculty also commented that *“this education should begin at school level to help learners develop a genuine interest in the subject.”* PAOs also emphasised the importance of earlier engagement and expressed interest in showcasing professional values, ethics, and opportunities earlier to shift perceptions.

Perceptions of the Profession

Perceptions of the accounting profession varied notably across stakeholder groups. PAOs presented the most positive and future-focused view, emphasising innovation, technology, and

¹ Accessibility: refers to removing barriers that prevent individuals from entering the profession, e.g., financial, geographic, lack of resources.

² Equity: refers to addressing systemic inequalities, e.g., from historically underrepresented groups.

professional competencies, with employers broadly aligned in highlighting the value of future-oriented skills. Faculty also conveyed a positive and forward-looking tone, describing accounting as dynamic and versatile, with opportunities across traditional and emerging fields. In contrast, teachers and career advisors framed accounting less favourably, often echoing student perceptions of the profession as boring, repetitive, maths-heavy, or at risk of automation. Career advisors in particular noted that student interest has often remained static or declined in recent years, attributing this to concerns about automation, limited industry presence in schools, and the perception of accounting as a traditional 9–5 job. Where increases were observed, they were linked to greater awareness of professional opportunities and the profession’s evolution toward more strategic and technological roles.

Enrolments and Attractiveness of Accounting as a Study Choice

Enrolments in accounting programs have shown little growth in recent years, with faculty reporting that most undergraduate and postgraduate numbers globally have either remained stable or declined, raising concerns about the future talent pipeline. In addition to these enrolment trends, demographic profiles provide further context: faculty respondents represented a mature and experienced cohort, while teachers were similarly experienced but often held non-accounting qualifications, factors that may influence how the subject is taught and how students perceive the profession. Gender differences were also evident, with teachers predominantly female and faculty showing region-specific patterns—male-dominated in the Americas and Oceania, female-dominated in Africa and Europe, and more balanced in Asia.

Career advisors added another perspective. While they emphasised job satisfaction and passion when advising on careers in general, these factors were not highlighted when advising specifically on accounting, where the focus was instead on pathways, skill development, and job security. This difference in emphasis, combined with limited reference to the excitement of the profession or emerging themes such as ESG and sustainability, may limit the attractiveness of accounting as a career. Similarly, teachers’ emphasis on traditional roles such as corporate, public, and tax accounting, when providing examples to students, may reinforce narrow perceptions of the profession, overlooking the diverse and evolving career opportunities identified by PAOs, including sustainability, technology, data analytics, and forensic accounting.

Curriculum and Emerging Industry Needs

Stakeholder views highlighted a gap between current curricula and the evolving demands of the profession. PAOs and employers emphasised emerging competencies such as data analytics, data risk, technology, AI, entrepreneurial skills, and forensic accounting, while teachers and career advisors tended to focus on traditional content and tangible career benefits such as stability, clear pathways, and job security. Faculty stressed critical thinking, problem solving, and communication, which align with employer expectations but less with the technological skills prioritised by PAOs. At the secondary level, teachers reported strong coverage of core areas

such as financial accounting, economics, and financial literacy, but recognised the need to incorporate emerging topics like sustainability and AI/automation. Across both schools and universities, concerns remain that curriculum content and educator expertise may lag behind rapid industry change, with curricula slow to adapt and some universities lacking industry experienced staff. Employers echoed this concern, noting that *‘there is no adequate training for the new generations since the curricula are not updated, and “Traditional accountants can no longer meet employers’ objectives. The training of historical accountants must be reformed, as it will no longer be the same profession”*, which currently increases the need for additional training after recruitment. Compared with these stakeholder groups, PAOs’ curricula appeared more responsive to emerging professional needs.

The Cost of Tertiary Education

There are some differences in the cost of an accounting degree compared to other degrees and whether the degrees are partly or fully government-funded. Career advisors reported that tertiary fees must be paid by the students in Africa, the Americas, and Oceania, while in Europe it is largely government funded. The responses from Asia were mixed. Career advisors also noted that the cost of an accounting degree is typically similar to other degrees. The cost of a degree in accounting should have little impact on students’ choice of study.

Diversity and Accessibility

Attracting diverse students to the accounting profession remains a challenge, with little evidence of progress in broadening representation. Broadening representation could include attracting indigenous students, disadvantaged students, students from non-commerce backgrounds, minority groups, etc. Career advisors’ messaging appears to be largely structural, focusing on pathways, skills, and job security, rather than inspirational, with little reference to diversity, inclusion, opportunities or global challenges that might resonate more strongly with students from varied backgrounds.

Hiring Practices

Employers emphasised technical competence, ranking technological, academic, and data skills highest in hiring, while they believed applicants were more motivated by passion, skill development, and lifestyle factors. This view is echoed in teacher and PAO comments on Generation Z and Generation Alpha in general where they thought that these generations did not necessarily want rigorous and structured work. PAOs also emphasised the diversification of accounting careers beyond traditional roles, highlighting emerging opportunities in sustainability, technology, data analytics, and risk management. Together, these findings point to a mismatch between employer expectations and applicant motivations, underscoring the need to better align professional messaging with student aspirations to sustain the talent pipeline. Although technology is clearly valued, ranking by industry suggested it is not prioritised over core professional capabilities such as behavioural and technical skills. Employers also

anticipated a stronger focus on technology, AI, data proficiency, ESG expertise, training, and compensation, though views were divided on whether graduate salaries present a barrier to entering and remaining in the profession. Some also noted broader shifts such as non-traditional pathways, fewer entry-level roles, and growing demand for hybrid and flexible working arrangements.

As one employer explained: *“As automation and digital tools become central to accounting, we will prioritize candidates who are not only comfortable with traditional accounting software but also have experience with data analytics tools, cloud platforms, and emerging technologies like AI. Proficiency in Excel alone is no longer enough—candidates who can leverage technology to drive insights will stand out. With regulations and reporting requirements evolving rapidly, we’ll seek candidates who demonstrate a willingness and ability to learn. Lifelong learning, professional development, and a proactive approach to staying updated with changes in standards (such as ESG and IFRS) will become essential traits in new hires. As hybrid and remote work models become more common, we will look for individuals with strong communication, time management, and teamwork skills. The ability to work independently, manage remote collaboration tools, and maintain productivity outside of traditional office settings will be critical.”*

Behavioural Competencies (Transferable Skills)

The findings on behavioural competencies are important to this study as they help shape the core message of the profession, moving the narrative away from being “boring” or overly focused on mathematics.

The table below compares the top five behavioural competencies identified by career advisors, faculty, and employers for a successful career in accounting. While there is broad agreement on key competencies such as critical thinking, problem solving, communication, and accountability, the ordering of priorities differs. Accountability was selected by all three groups but ranked highest by employers, which may reflect the growing importance of responsibility in the context of AI adoption. By contrast, attention to detail was the top behavioural competency for career advisors but was not included in employers’ top five, a difference that may influence how the profession is portrayed to high school students. Employers instead emphasised teamwork, underscoring the value of collaboration in the workplace.

Rank	Career Advisors	Faculty	Employers
1	Attention to detail	Critical thinking	Accountability
2	Critical thinking	Problem solving	Communication
3	Problem solving	Communication	Problem solving
4	Communication	Attention to detail	Critical thinking
5	Accountability	Accountability	Teamwork

When compared with the perspectives of PAOs, strong alignment is evident: PAOs also stressed communication, critical thinking, and adaptability as essential competencies over the next 5–10 years. Notably, PAOs, like employers, elevated communication above purely technical knowledge, suggesting a shift in professional expectations away from traditional technical expertise toward behavioural and transferable skills that enable adaptability in a changing profession.

A total of 1,411 survey responses were received across the four stakeholder groups—secondary teachers, career advisors, faculty, and employers—of which 953 were usable³. The distribution of participants was broad, with employers (383) and faculty (358) comprising the largest groups, followed by teachers (142) and career advisors (70). Responses were received from all five continental regions: Europe (321), the Americas (195), Oceania (163), Africa (153), and Asia (105). Sixteen responses were not regionally identifiable. Strong sub-regional participation came from Eastern Europe (175), Northern America (118), and Southern Africa (120) [Figure 1]. In addition, 25 semi-structured interviews were conducted with representatives of professional accountancy organisations spanning 19 countries across five continental regions: Europe (36%), Africa (24%), the Americas (16%), Asia (16%), and Oceania (8%) [Figure 2].

This section presents the views of four stakeholder groups surveyed on the attractiveness of the accounting profession and the factors shaping its appeal, accessibility, equity, and sustainability. Details of the survey instruments used to collect these perspectives are provided in Appendix B.

Teachers

Teachers play a critical role in shaping early perceptions of the accounting profession, making their perspectives particularly important to this study. To address the sub-research question *“How does the current high school accounting education landscape influence the accessibility, equity, and attractiveness of accounting as a career?”*, the survey captured insights from secondary school teachers across multiple regions.

A total of 142 usable responses were received for this stakeholder group, with the largest representation from Eastern Europe (48), followed by Northern America (23) and Oceania (22) [Figure 3].

Demographically, the largest age group was 40–49 years, and overall, more than 73% of respondents were older than 40 [Figure 4]. Respondents in this stakeholder group were predominantly female [Figure 5] and reported 11–20 years of teaching experience. The majority of respondents held a Master’s degree, most commonly in a non-accounting discipline [Figure 6].

³ Unusable criteria: no participation consent, progress < 30% and/or responses are < 70%

Teachers reported mixed perceptions of changes in accounting enrolments over the past three years. While the largest group (34) indicated that enrolments had remained about the same, a substantial number (46) reported declines, evenly split across “somewhat decreased” and “significantly decreased”. Regional patterns were evident: in Europe, most reported enrolments as stable or decreasing; in Asia, enrolments were largely seen as unchanged; in the Americas, modest increases were more common, while in Oceania and Africa results were mixed [Figure 7].

Teachers’ perceptions of accounting as a career were largely positive, emphasising analytical and logical thinking, contributions to business success, and ethical responsibility, alongside recognition of the profession’s evolving, tech-driven nature and international opportunities [Figure 8]. However, when asked about how they believe students view accounting as a career, teachers’ responses leaned more towards the negative. They suggested students most often see accounting as repetitive, maths-heavy, and demanding, with automation risk also a concern [Figure 9]. When asked which perceptions should be changed to make the profession more attractive to students, teachers highlighted the “boring/bean-counting” stereotype and the view that accounting is overly math-heavy. When asked which examples they use when talking about accounting careers, teachers often referred to traditional roles such as corporate, public and tax accounting.

Secondary school accounting curricula differ primarily in terms of oversight. In Africa, Asia, and Europe they are generally set at the national level, whereas in the Americas and Oceania they are determined at the state level [Figure 10]. Regardless of these differences, accounting is most often taught as a stand-alone subject. On average, respondents reported that 27.85% of the final-year cohort at their school were enrolled in an accounting subject or course (or a subject/course incorporating accounting). The subject is introduced at different stages of secondary education, most commonly in Year 10 (33%), followed by Year 9 (25%) and Year 11 (24%), with smaller proportions beginning in Year 7 (8%), Year 8 (2%), and Year 12 (9%). Curriculum renewal varied, with 39% reporting updates in 2024–2025, 24% noting no changes since before 2020, and 18% uncertain. While core areas such as financial accounting, economics, and financial literacy are well covered, the curriculum shows limited inclusion of emerging topics such as generative AI and sustainability [Figure 11]. Teachers, however, indicated strong support for greater inclusion of these topics, with the majority agreeing or strongly agreeing that areas such as sustainability, ICT, and generative AI should be part of the curriculum [Figure 12].

Career Advisors

Career advisors are often the first point of guidance for students when considering post-school study and career options, giving them significant influence over how accounting is positioned as a potential pathway. The sub-research questions for this group focused on: *What role do career teachers/advisors play in shaping high school students’ perceptions of the attractiveness of*

accounting as a career? and *How does the knowledge and understanding of career advisors about the accounting profession impact the accessibility, equity, and appeal of accounting as a career for diverse students?*

A total of 70 usable responses were received for this stakeholder group. The distribution was heavily skewed towards Oceania (40), making broader regional conclusions less reliable [Figure 13]. Career advisors were spread across schools of all sizes, from fewer than 500 to more than 1,500 students, and half reported guiding at least 200 students per year [Figure 14].

The largest age group for career advisors was 50–59 years old. Gender patterns varied by region: predominantly male in Africa, predominantly female in other continents, and more balanced in Asia [Figure 15]. Most had a professional background in teaching, and held a Master’s degree or Graduate Diploma/Certificate. Years of experience varied by region, with advisors in the Americas reporting over 20 years, while in Europe they more commonly reported 3–5 years.

Most career advisors indicated that student interest in accounting careers has either remained about the same or decreased over the past three years [Figure 16]. When prompted for reasons, career advisors who indicated a decline, highlighted student concerns about AI/automation (*“Students have heard that accountants are no longer needed”*), limited industry presence (*“I don’t think there is enough promotion out there. The top firms need to be getting in front of schools or offering students that are thinking about career opportunities to see what opportunities there are and what these big firms are like to work in”*), and perceptions of accounting as boring (*“Perception of the job as boring. Students less interested in traditional 9-5 jobs”*). In contrast, those who reported an increase pointed to greater awareness of opportunities (*“Greater perception of professional opportunities, evolution, and greater presence of the accounting profession toward a more strategic and technological role”*).

When advising students on general career choices, advisors placed greatest importance on job satisfaction (74%), followed by skill development (53%), work-life balance (48%), clear career pathways (47%), future opportunities (47%), and passion (45%) [Figure 17]. When specifically advising on accounting as a profession, the top considerations shifted slightly, with advisors emphasising the importance of a clear career pathway, skill development, future opportunities for promotion, flexible working arrangements, and job security [Figure 18]. Despite generally less favourable perceptions of accounting’s attractiveness compared to other careers, most advisors reported feeling well equipped to provide guidance about accounting as a career. To support their advice, they most commonly drew on career information tools, university outreach programs, networking with industry professionals and less reliance on social media [Figure 19].

Faculty

Faculty play a central role in shaping students’ exposure to and engagement with accounting at the tertiary level, both through curriculum design and classroom delivery. The sub-research

questions for this group focused on: *Do faculty perceptions align with perceived changes in student interest in the accounting profession?* and *How does the design and delivery of tertiary accounting curricula, including its alignment with current changes such as technology and sustainability, influence the appeal and accessibility of accounting as a career?*

A total of 358 usable responses were received. Responses were strongest from Oceania (63), Northern America (58), Southern Africa (45) and Latin America and the Caribbean (33) [Figure 20].

Demographically, the largest age group of respondents were 50–59 years old [Figure 21], and the sample was male-dominated in the Americas and Oceania, female-dominated in Africa and Europe, and more balanced in Asia [Figure 22]. Most faculty respondents held a PhD in accounting [Figure 23]. Respondents had significant teaching experience, with more than 74% reporting over 10 years. Many also reported some industry experience, though a third had less than five years and 13% had none [Figure 24]. Almost four in five faculty respondents reported affiliation with a PAO.

In terms of cohort sizes, most respondents reported relatively small first-year cohorts, with the largest number of responses for undergraduate programs indicating 100–300 students enrolled in a first-year accounting subject, and for postgraduate programs fewer than 100 students [Figure 25]. At the undergraduate level, approximately a third of respondents noted that only 25% of the first-year cohort were majoring in accounting, reflecting the role of introductory units in serving multiple degree programs beyond accounting. In contrast, postgraduate enrolments were more concentrated, with most students majoring in accounting, which is expected given the specialised nature of postgraduate courses [Figure 26].

Faculty responses indicate that enrolments in accounting majors are not showing strong growth. At both undergraduate and postgraduate levels, the largest clusters of responses were for enrolments that remained about the same or had decreased over the past three years. This trend is particularly concerning at the undergraduate level, where the largest single group of respondents reported that enrolments had somewhat decreased (113, or 31.5%), with a further 60 (16.7%) reporting significant decreases [Figure 27]. Retention in accounting programs was generally rated as good, and where students left, the most common outcome was a change of major within the same institution.

Accounting curricula at the tertiary level had been at least moderately updated (60.6%) or fully updated (17.9%) to reflect recent developments, particularly in areas such as sustainability/ESG and integrated reporting, technology integration, data analytics and business intelligence, and AI/automation, including LLMs and robotics. Despite these updates, faculty still identified these topics as underrepresented in the curriculum, alongside digital literacy and the broader accounting technology stack. When asked which areas required enhancement, respondents emphasised digital and IT literacy, sustainability and integrated reporting, and applied learning

opportunities such as work-integrated learning. In contrast, some content was viewed as over emphasised or less relevant, including manual bookkeeping, detailed double-entry, and highly technical aspects of financial reporting. Faculty also reported varying levels of autonomy in curriculum design, with European respondents more likely to indicate moderate to full autonomy, while those in Africa and Oceania predominantly reported moderate to limited autonomy [Figure 28].

Faculty respondents overwhelmingly support the accredited bachelor or postgraduate degree in accounting as the primary entry point into the profession. At the same time, there was notable support for some alternative routes, particularly extensive relevant industry experience, recognition of prior learning, and vocational certifications, suggesting recognition of the value of diverse backgrounds. However, there was much lower support for entry via non-graduate pathways or non-accounting degrees, and especially non-accredited accounting degrees, where disagreement was highest [Figure 29].

The overall tone of faculty when asked how they describe a career in accounting to their students was positive and future-focused, portraying it as dynamic, rewarding, and versatile. They highlighted opportunities across both traditional and emerging fields, along with the development of transferable skills that support progression, specialisation, and international mobility.

Employers

Employers provide critical insights into how the profession is evolving in practice and the challenges of sustaining a skilled talent pipeline. The sub-research questions for this group focused on: *Are employers experiencing challenges in attracting and retaining qualified accounting talent, and how have their recruitment patterns changed in recent years to address evolving skill requirements and talent shortages?; Do employers prioritise a university degree when hiring, or are alternative pathways gaining traction, and how do their requirements for specific graduate skills influence this preference?; and How do employers perceive the role of higher education institutions in addressing the skills gap in accounting and ensuring the sustainability of the accounting talent pipeline?*

A total of 383 usable employer responses were received. Responses were strongest from Eastern Europe (98) and Southern Africa (70) [Figure 30]. Demographically, most respondents had been in their current positions for less than 20 years, with 60% reporting under 10 years and a further 23% between 11–20 years [Figure 31]. The majority worked in small firms with fewer than 50 employees, and most were employed in accounting or auditing firms. Only 15% of respondents reported not being affiliated with a Professional Accountancy Organisation (PAO).

Although employers rated technological skills, academic performance, data analytical skills, and behavioural competencies as the most important factors when hiring accounting graduates [Figure 32], when asked to directly rank behavioural, technical, and technological skills, they

placed behavioural and technical skills above technological skills, suggesting that while technology is valued, it is not prioritised over core professional capabilities [Figure 33]. In contrast, when considering what drives applicants to accounting-related roles, employers identified passion, skill development, location, cultural fit and industry as the leading factors [Figure 34].

Employers identified AI and automation, along with regulatory change and burden, as the most significant changes currently affecting the accounting profession. In terms of hiring, they anticipated a stronger focus on technology, AI, and data proficiency among new recruits. Other key priorities included greater emphasis on training, onboarding, and continuing professional development (CPD), the value of behavioural competencies and adaptable mindsets, demand for ESG and regulatory expertise, and adjustments to compensation, flexibility, and broader employer value propositions. Employers also pointed to wider implications, such as opening broader pipelines through non-traditional pathways, addressing talent shortages and declining attractiveness, adapting recruitment and assessment processes to account for AI, and, in some cases, reducing entry-level roles in favour of experienced hires or offshore/subcontracted work.

Employers' perspectives on the future of the accounting profession reveal both optimism and concern. Many respondents agreed that alternative entry pathways, such as apprenticeships or industry experience, could help address skills shortages. Although employers agreed that accredited accounting degrees effectively develop the skills required for future accounting roles, the need for additional training of new hires was also mentioned. There was a strong view that practical experience requirements should not be shortened, but responses were more neutral on whether current requirements adequately reflect recent changes in reporting or technological advances. Opinions on graduate salaries as a barrier to entering and remaining in the profession were divided. Finally, views on graduates' technological capabilities were cautious, with uncertainty about whether current skills are sufficient to meet evolving demands, and there was also a sentiment that recruiting diverse accounting graduates remains a challenge [Figure 35].

This section presents findings from semi-structured interviews with 25 PAOs across 19 countries. The sub-research questions guiding this analysis asked *What is the impact of different entry and exit points, the recognition of prior learning, and flexibility, including articulation between programs, on the accessibility, equity, and appeal of accounting pathways to diverse candidates?*; *What is the impact of curriculum structures and assessment methods on the accessibility, equity, and appeal of accounting pathways to diverse candidates?*; and *What strategies can PAOs implement to ensure the sustainability of the accounting talent pipeline?*

PAO participation was distributed across five continental regions, including Europe, Africa, the Americas, Asia, and Oceania [Figure 2]. While demographic data were not collected for interview participants, the spread of organisational representation provides a broad geographic

perspective. The semi-structured interview protocol is provided in Appendix C, and a list of participating PAOs is included in Appendix D.

Key Skills and Competencies

The PAOs were asked to identify the key skills and competencies accounting professionals will need in the next 5–10 years. The most frequently cited were communication, thinking, experience, technical skills and financial [Figure 36]. Skills such as adaptability, software, ethics, knowledge, management, proficiency, sustainability, teamwork, and analysis are also important. Many of these key skills and competencies are the same as the competencies that accounting faculty in higher education institutions perceive to be important. It's interesting to note that communication skills (a behavioural competency) are perceived as more important than the technical skills that the graduates would have acquired during their university study.

Practical Experiences

Practical experience is a core component of most professional accounting programs, but some PAOs reported challenges in ensuring students complete the desired minimum, particularly in finding suitable placements and appropriate mentoring arrangements. To explore alternative approaches, PAOs were asked about three possible adjustments: shortening the duration of practical experience, incorporating virtual experiences or simulations, and introducing compulsory industry-specific requirements, e.g., public sector and not-for-profits. Similar to employers, the majority of PAO participants (80%) did not support shortening the duration of practical experience, indicating it would not be beneficial for students [Figure 37]. More than half of participants supported incorporating virtual experiences or simulations, indicating these could help address challenges in securing suitable placements and provide broader experience. More than half of participants supported introducing industry-specific requirements for broader student work experience, though several noted practical challenges in implementation.

Curriculum Design

PAOs were asked to identify the main stakeholders involved in setting accounting curricula [Figure 38]. Industry and academics were most prominent, with industry seen as shaping the skills and knowledge needed for professional success, while academics contribute academic rigour and pedagogical expertise. Government and regulators were also frequently cited, providing the necessary guidelines, principles and mandatory requirements that PAOs must follow. Other stakeholders identified included professionals, Big Four and mid-tier firms, and students.

In terms of recent and forthcoming changes to the curriculum, PAOs reported updates to reflect evolving business needs. Common developments included strengthening behavioural competencies such as communication and collaboration, either embedded across subjects or delivered through short courses. Other priorities included ICT, particularly data analytics, AI, risk, and technology. Many PAOs also highlighted the inclusion of sustainability and ESG, either as

core or elective subjects, alongside emerging topics such as cybercrime, cybersecurity, forensic accounting, and anti-money laundering.

New Job Titles

Traditionally, accounting roles have been categorised under the following main areas: financial accounting, management accounting, auditing, tax accounting and accounting information systems. PAOs reported that recent developments and the expanding skill set of accountants are creating new opportunities, with emerging job titles including data analyst, technology advisor, business analyst, finance and technology officer, chief sustainability and finance officer, director of sustainability, sustainability officer, sustainability assurance roles, forensic accountant, risk and governance compliance officer, and financial or capital market regulator.

Core Message to Attract Future Students

Given differing perceptions of what a career in accounting involves and how future roles may evolve, PAOs were asked to identify their core message for attracting aspiring accountants to the profession. The responses conveyed an overall positive outlook on the profession and highlighted the following key messages:

“You can make epic things happen as a chartered accountant”

“It provides you with broad skills that set you up for a really versatile career, whether that be in practice or whether that be in corporate roles or whether that's forming and starting your own business or working across a range of industries.”

“the big advantages of a career in accounting that you can, you know move and work in other jurisdictions around the world”

“It's creating a set of skills that enable you to traverse a whole range of careers and industries.”

“It's more of an awareness piece for those individuals that you know the accounting. All the profession is not boring. So, you know these are all the good things that you can kind of consider in doing.”

“I think there's a piece here, accounting being boring and so I think it's elevating that and obviously showing all of the possibilities. It's not just number crunching. There's so much more to it. I think we probably need to focus on obviously things in the past would be very technical in terms of what's required. But it's more how you contribute to a business making certain decisions and things like that. I think that's starting to come really important from a global perspective.”

“I think I think we've got some opportunities like sustainability like we've got some good stories to tell.”

“The accountancy is your passport to a multitude of careers”

“Doing our work in terms of what tightening the regulations of accountancy within the country and making sure that those who have been registered as accountants and doing the right things, minimising the cases of ethical issues, corruption and other malpractices, so that then people can see that to be an accountant is actually a lucrative job and it is something that is very respected.”

*“A world of opportunity that can open doors to many different career paths
Accounting is not boring – see why!”*

Challenges in Maintaining Pipeline of Talent

With global shortages of accountants already evident, and projections of a shortfall of 10,000 accountants in Australia by 2026 (Partis, 2025), PAOs were asked to identify the biggest challenges in maintaining a sustainable pipeline of talent. Responses varied across jurisdictions but highlighted several common themes. Many PAOs noted that younger generations, specifically Generation Z and Generation Alphas, are less attracted to structured or rigorous career paths, and that perceptions of accounting as ‘boring’ or overly dependent on mathematics continue to act as deterrents. A lack of awareness about what accountants do and how the profession is evolving was also frequently cited. Other challenges included the length of the qualification period, with some respondents noting unfavourable comparisons to the time taken to qualify as a doctor. Several PAOs also emphasised the importance of engaging students earlier, including during primary school, to build awareness of career opportunities in accounting.

The study employed a mixed-methods design, combining surveys and semi-structured interviews to capture both breadth and depth of perspectives on the attractiveness of the accounting profession. Surveys were administered through Qualtrics and distributed via IFAC’s global member network to secondary accounting teachers, career advisors, faculty, and employers. To support participation across multiple languages, the automatic translation feature in Qualtrics (using Google Translate) was enabled. Non-English responses were translated using Google Translate. The survey instruments were tailored to each stakeholder group and covered curriculum, enrolment trends, and perceptions of the profession. Semi-structured interviews were conducted and recorded using Microsoft Teams, with the in-built transcription feature used to produce transcripts. The interviews explored the design of pathway programs, curriculum and assessment approaches, practical experience requirements, and program outcomes. Quantitative data from surveys were analysed descriptively and comparatively across

stakeholder groups and regions, while qualitative data from the survey open-ended questions and semi-structured interviews were coded thematically using NVivo to identify key patterns and differences.

This report has presented findings on the key factors impacting the attractiveness of the accounting profession, drawing on data from teachers, career advisors, accounting faculty, PAOs, and employers across all major world regions. The overarching research question was *“What are the key factors impacting the attractiveness of the accounting profession, and how can stakeholders collaboratively address these challenges to enhance the appeal, accessibility, equity, and sustainability of the accounting talent pipeline?”*. The findings highlight eight main areas that need closer investigation and a strategic plan to address going forward. These areas are: early exposure to accountancy as a profession; perceptions of the profession; enrolments and attractiveness of accounting as a study choice; curriculum and emerging industry needs; the cost of tertiary education; diversity and accessibility; hiring practices; and the importance of behavioural competencies.

Across all stakeholder groups, several consistent themes emerged: the growing influence of AI and automation, the increasing importance of sustainability reporting, and persistent perceptions of accounting as “boring” or overly maths-focused. Participants also noted that Generation Z and Alpha may hold different attitudes and expectations of work compared to previous generations.

There are clear opportunities for stakeholders to address these challenges and play a role in strengthening the attractiveness of the profession. These include:

- Pipeline strategies:
 - Promote the role of accountants earlier in education, including through school engagement (primary or early secondary education) and outreach programs.
 - Expanding pathways into accounting, such as PAO-led apprenticeships, part-time study with firms, and scholarships for under-represented groups.
- Secondary education:
 - Explore ways to make a career as an accounting teacher attractive to education students.
 - Integrate emerging topics such as sustainability and AI/automation into business subjects by embedding them within core areas like financial accounting, economics, and financial literacy to broaden student awareness earlier in the pipeline. The challenge lies in expanding curricula without displacing existing content.
 - Provide professional development for high school teachers and career advisors.
 - Address the perception gap by encouraging teachers and career advisors to highlight not only traditional roles (corporate, public, tax accounting) but also emerging opportunities in sustainability, technology, forensic, and data analytics.
 - Employers viewed passion as a key motivator for applicants, yet career advisors did not emphasise it when advising on accounting. Develop promotional material that

is appealing to Generation Z and Alpha and that promotes accounting as a career with global mobility and transferable skills that open doors across diverse careers.

- Tertiary education:
 - Strengthen curricula by layering sustainability, AI/automation, data analytics, and forensics over core technical content
 - Expand applied learning opportunities such as work-integrated learning to ensure graduates are equipped for evolving professional demands.
 - Provide professional development for faculty.
 - Strengthen industry engagement with universities through guest lectures, advisory boards, webinars, and open days.

This research, while drawing on perspectives from a broad range of stakeholder groups, has limitations. Although stakeholder groups from around the world were invited to participate, not all jurisdictions or groups were represented. Survey responses also came from individuals with diverse qualifications and levels of seniority, which may have influenced how they framed their views.

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ChatGPT-5 was used to support drafting by enhancing the flow and clarity of text; however, the authors take full responsibility for the analysis, interpretation, and final content of the report.

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Appendix A: Figures

Figure 1 - Geographical Distribution of Usable Survey Responses

	Employers	Secondary	Faculty	Career Advisors	Grand Total
Europe	171	55	89	6	321
Central Europe			1		1
Eastern Europe	98	48	24	5	175
Northern Europe	32	4	43		79
South-Eastern Europe	1		1		2
Southern Europe	3	2	7	1	13
Western Europe	37	1	13		51
Americas	66	26	91	12	195
Latin America and the Caribbean	36	3	33	5	77
Northern America	30	23	58	7	118
Oceania	38	22	63	40	163
Oceania	38	22	63	40	163
Africa	82	9	59	3	153
Eastern Africa	10	2	8	2	22
Middle Africa			1		1
Northern Africa	1		1		2
Southern Africa	70	5	45		120
Western Africa	1	2	4	1	8
Asia	22	25	52	6	105
Central Asia				1	1
Eastern Asia	1	19	14		34
South Asia	2	2	2	4	10
South-Eastern Asia	5	3	33		41
Western Asia	14	1	3	1	19
Not Identified	4	5	4	3	16
Not Identified	4	5	4	3	16
Grand Total	383	142	358	70	953

Figure 2 - Global distribution of PAOs by Region

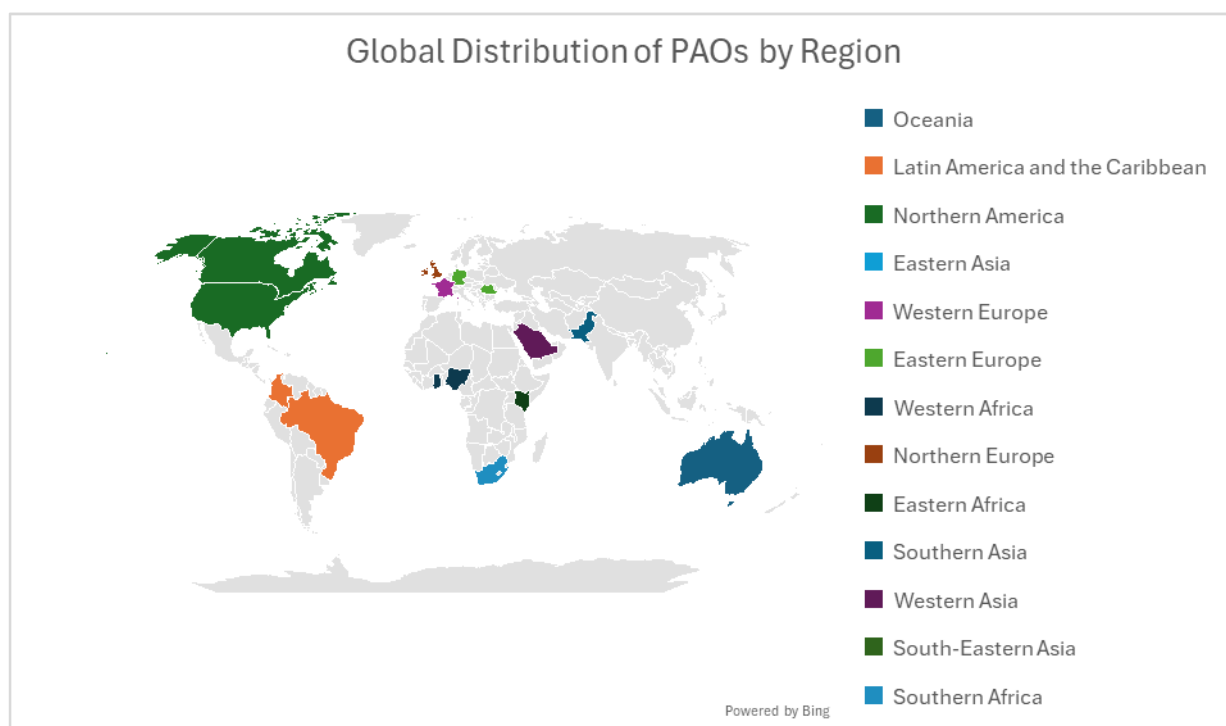


Figure 3 - Sub-Continental Regions: Secondary Teachers

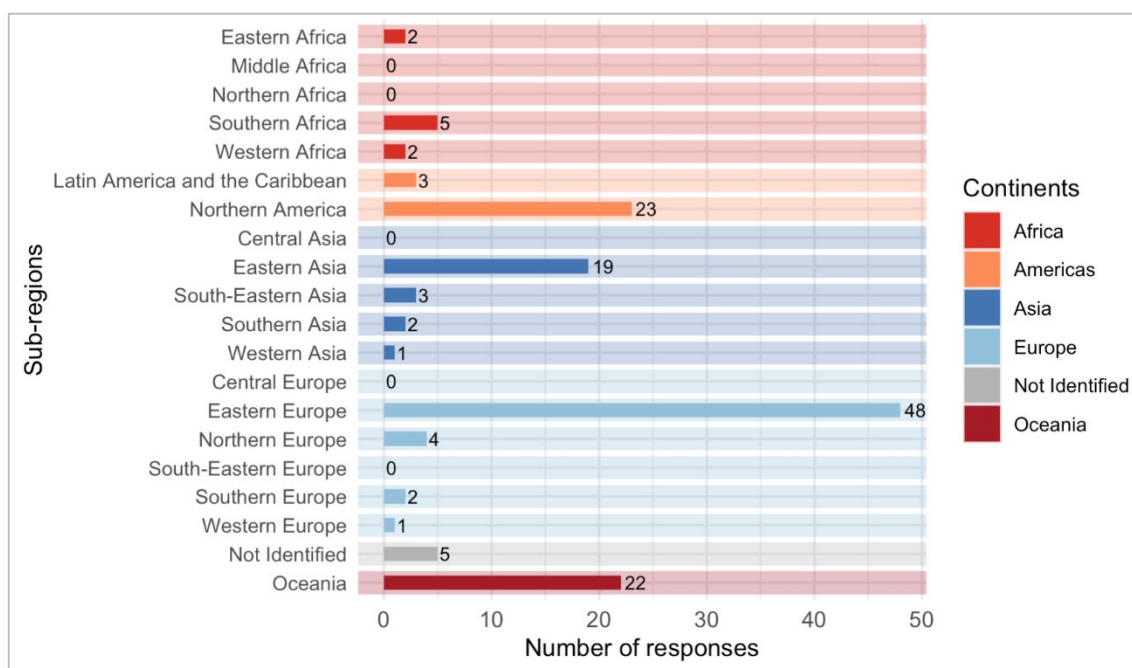


Figure 4 - Age Distribution by Continental Regions: Secondary Teachers

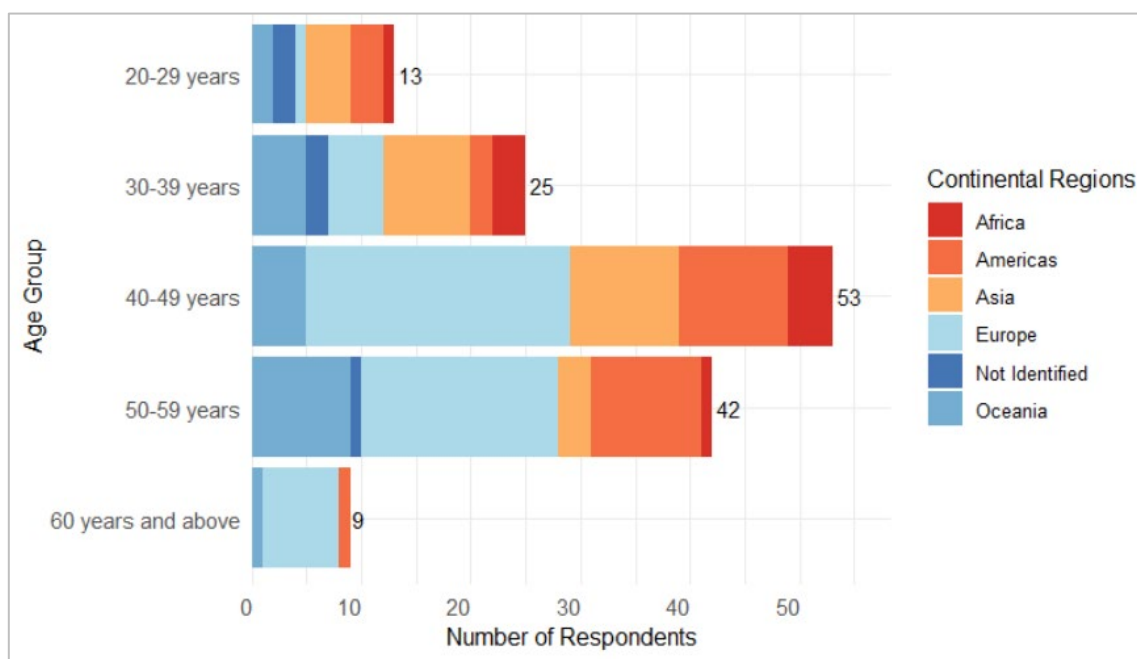


Figure 5 - Gender Distribution by Continental Regions: Secondary Teachers

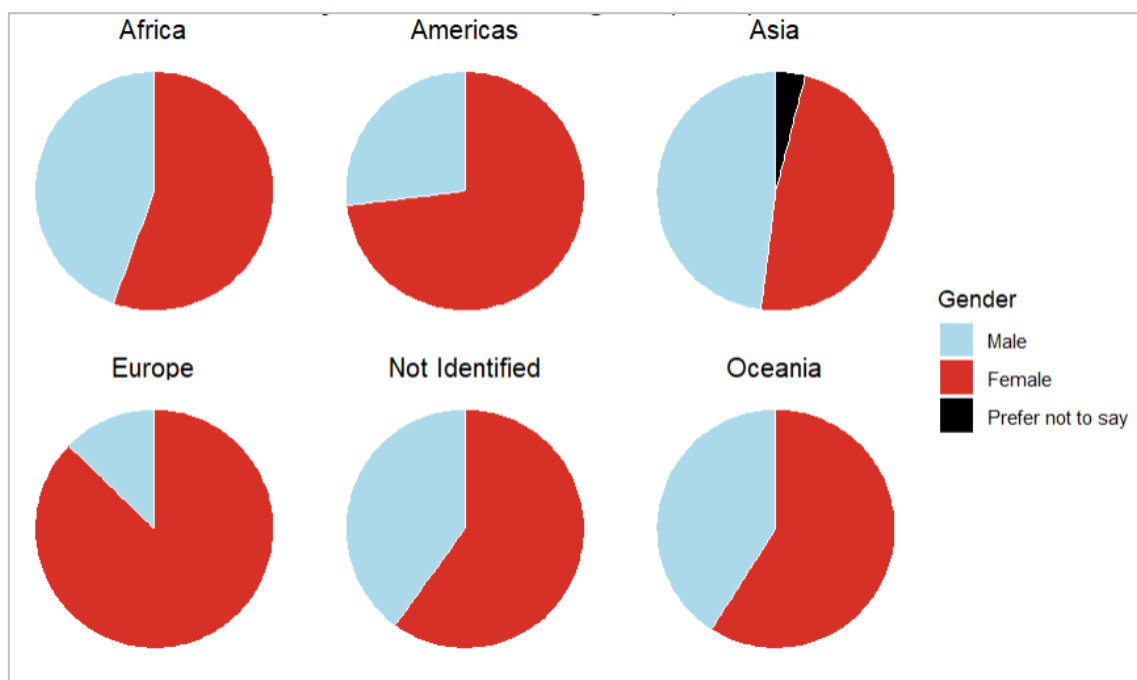


Figure 6 - Education Qualification Distribution by Continental Regions: Secondary Teachers

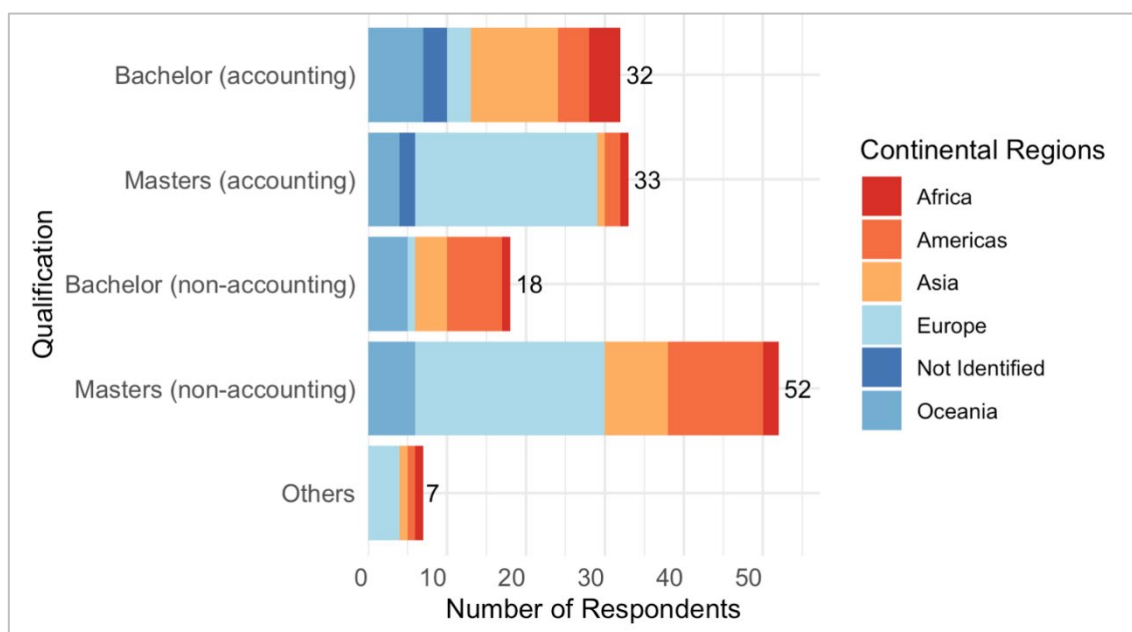


Figure 7 - Changes in Accounting Enrolment in the past 3 years: Secondary Teachers

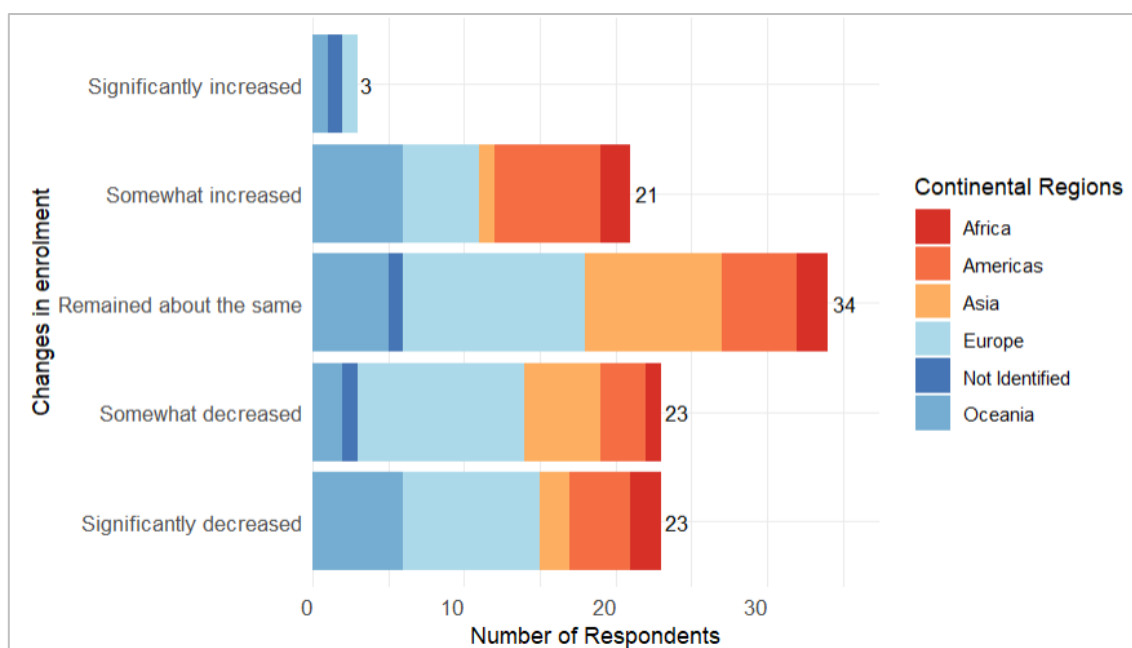


Figure 8 – Teacher Perceptions of Accounting as a Career: Secondary Teachers**Figure 9 - Student Perceptions of Accounting as a Career: Secondary Teachers Perspective**

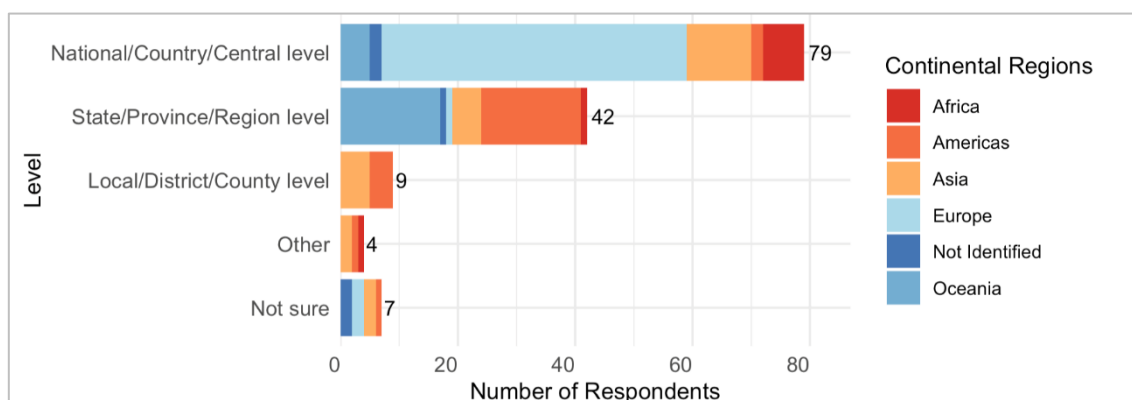
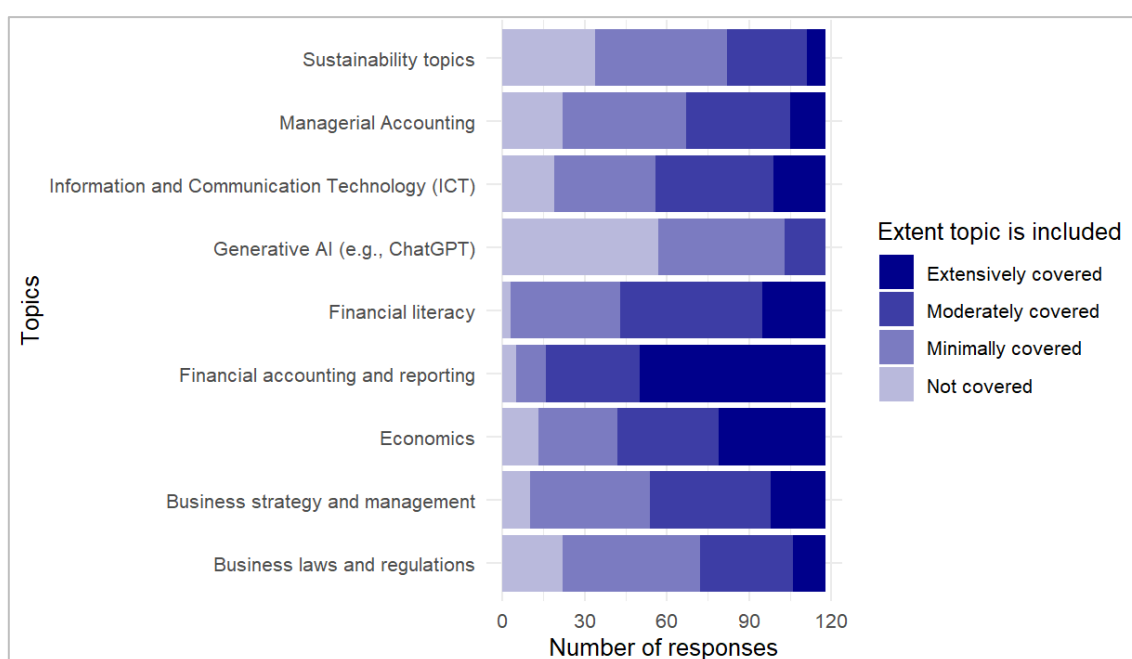
Figure 10 - Level for setting School Curriculum: Teachers**Figure 11 - Extent of Topics currently included in Curriculum: Secondary Teachers**

Figure 12 – Secondary Teachers’ Views on Topics That Should be Included



Figure 13 - Sub-Continental Regions: Career Advisors

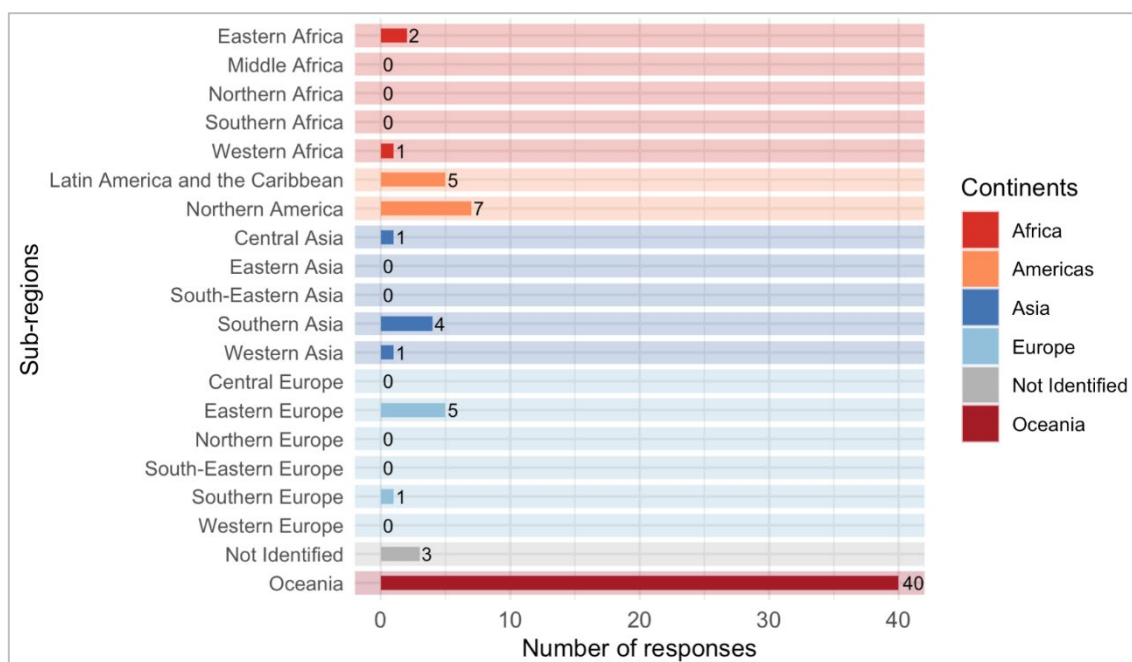


Figure 14 - Student Enrolment vs Career Guidance to Students in a Year: Career advisors

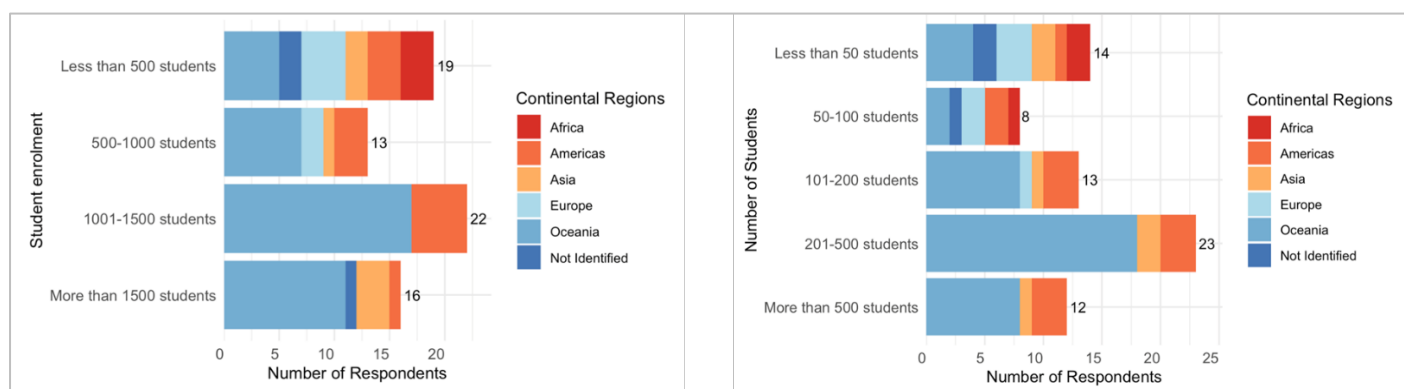


Figure 15 - Gender Distribution by Continental Regions: Career Advisors

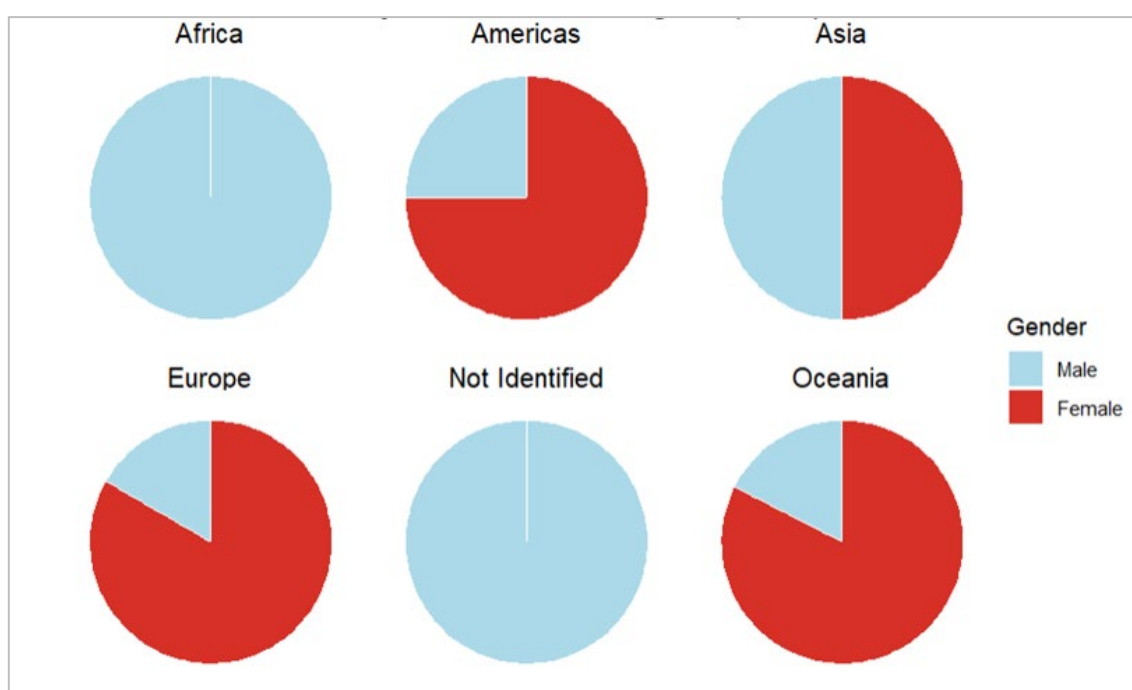


Figure 16 - Student Interest in Accounting Careers over the past 3 Years: Career Advisors

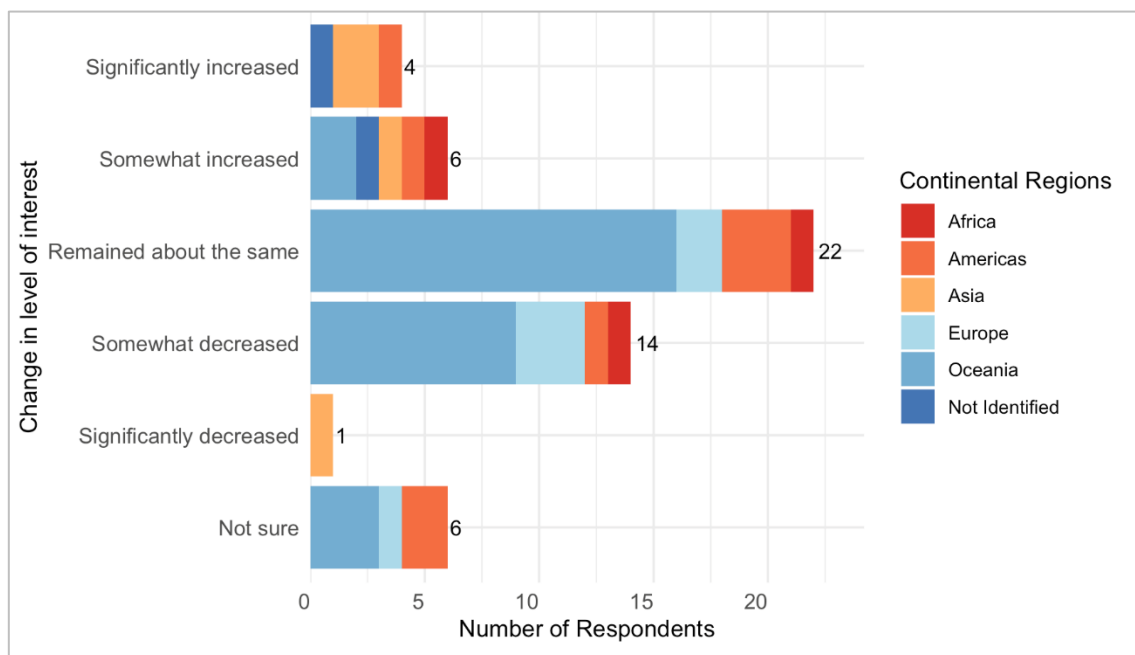


Figure 17 - Most Important Factors when Advising Students on Career Choices (General): Career Advisors

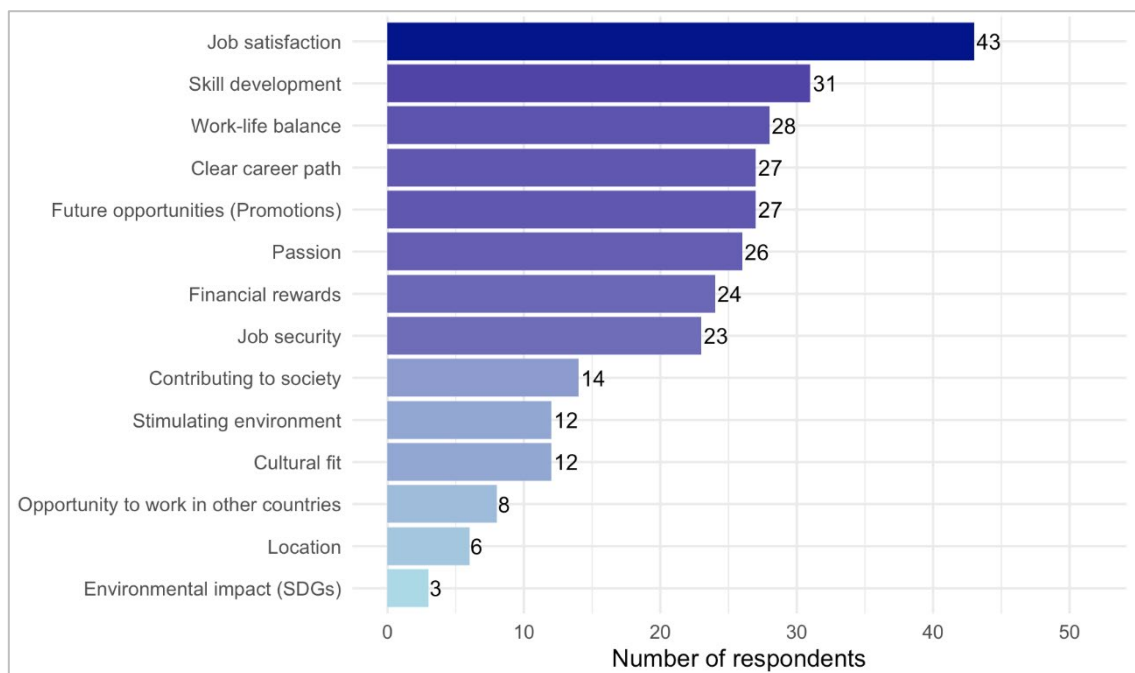


Figure 18 - Most Important Factors when Advising Students on Career Choices (Accounting Career): Career Advisors

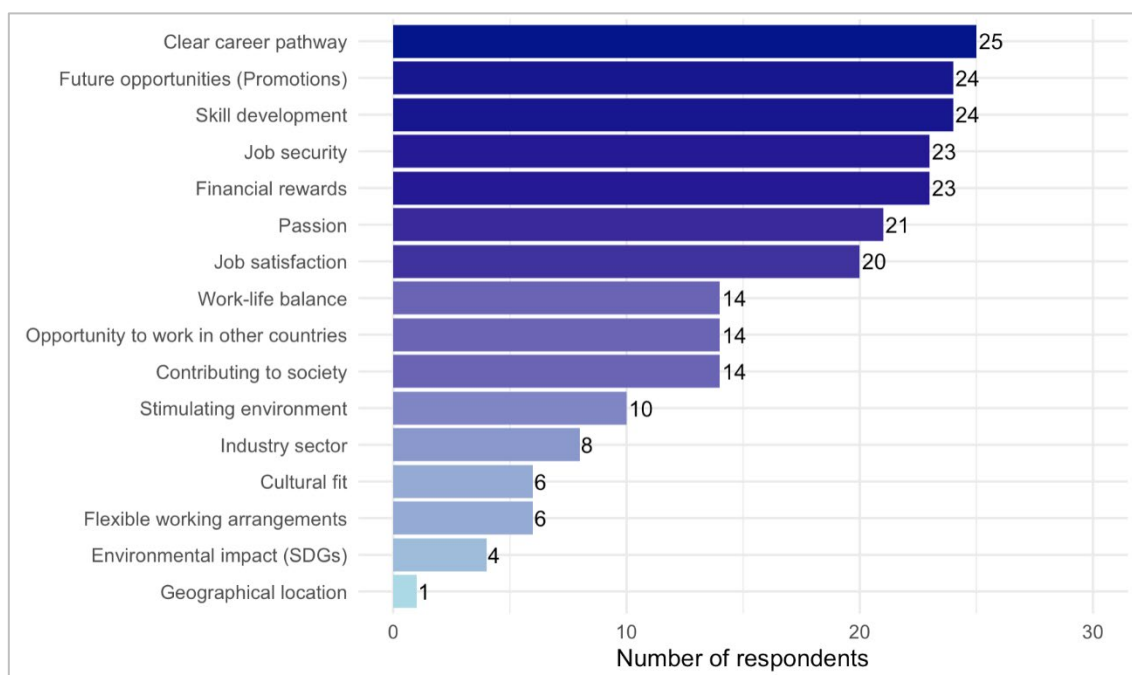


Figure 19 - Primary Sources of Information for Advising Students on Accounting Career: Career Advisors

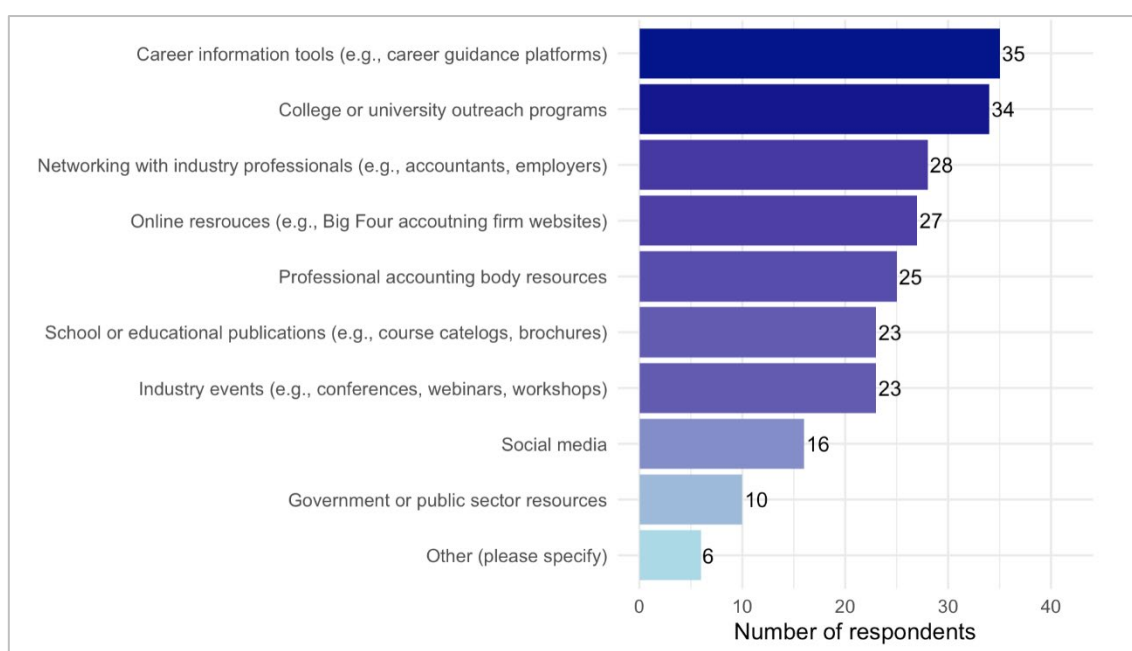


Figure 20 - Sub-Continental Regions: Faculty

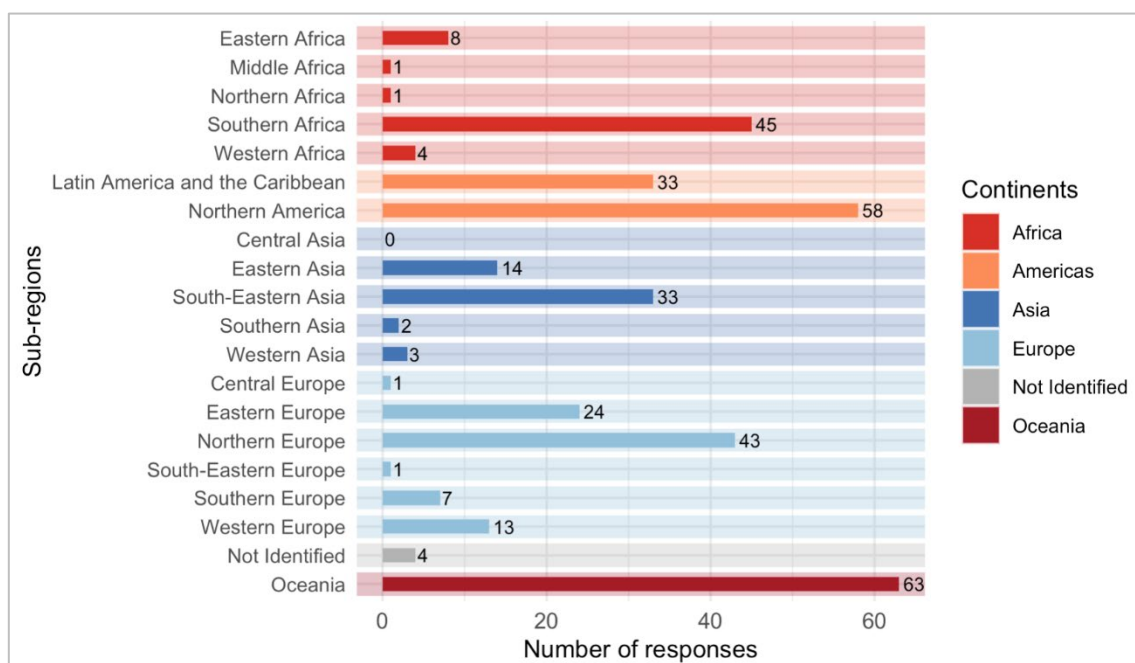


Figure 21 - Age Distribution by Continental Regions: Faculty

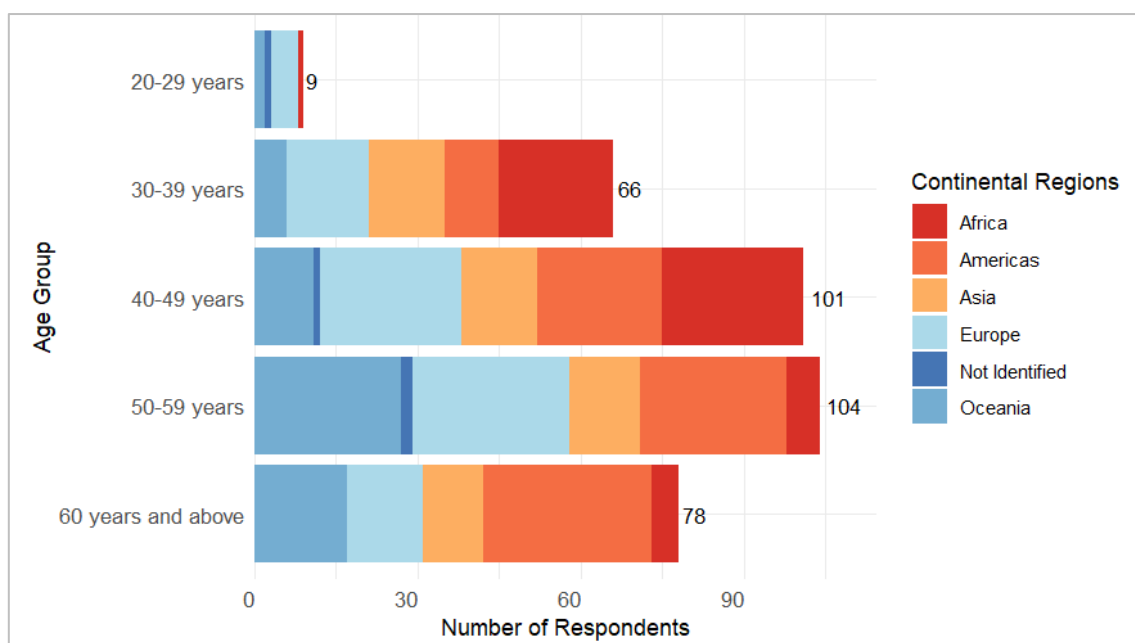


Figure 22 - Gender Distribution by Continental Regions: Faculty

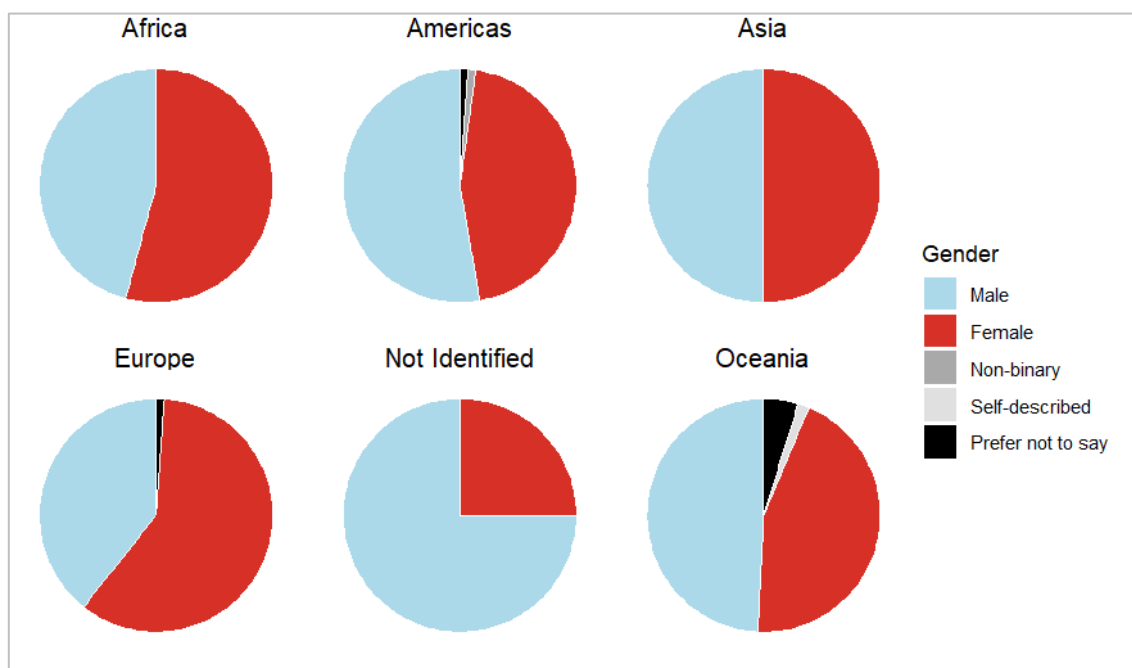


Figure 23 - Education Qualification Distribution by Continental Regions: Faculty

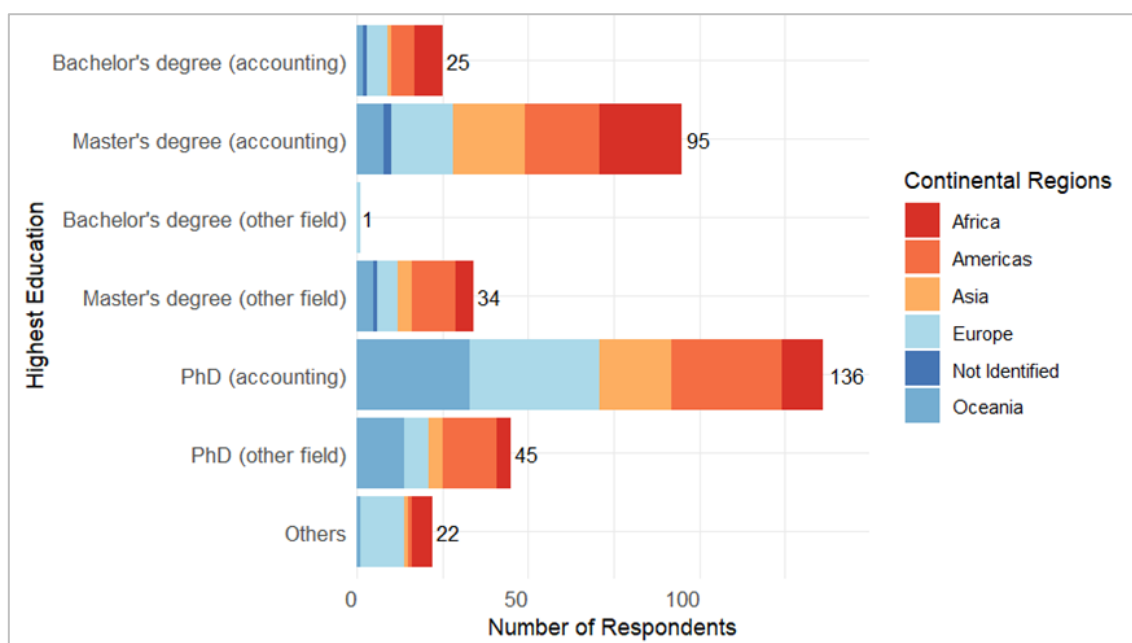


Figure 24 - Teaching vs Industry Experience by Continental Regions: Faculty

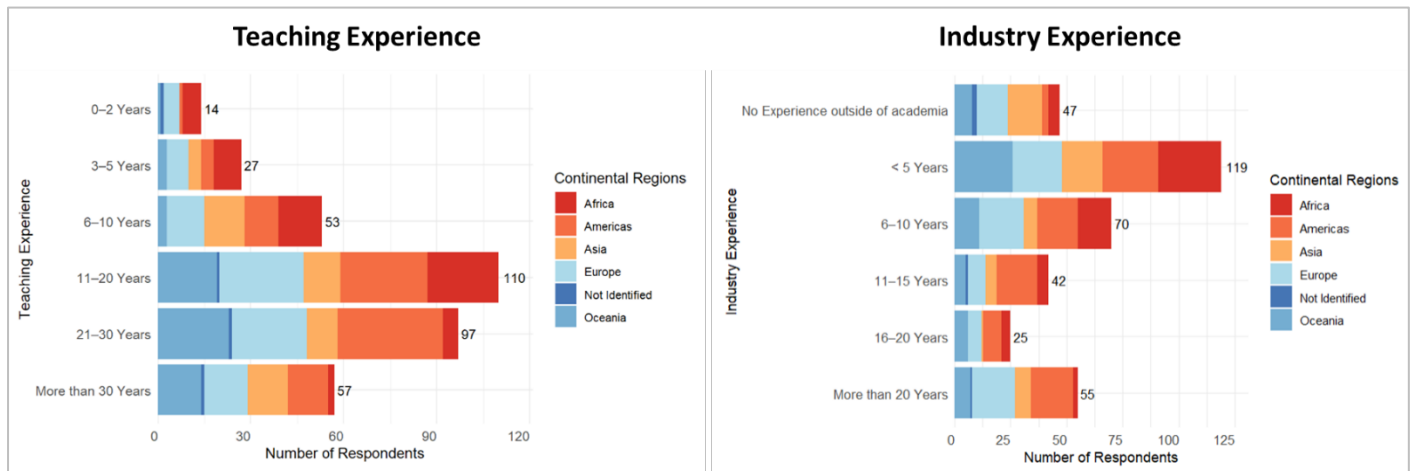


Figure 25 - Total Number of Students Enrolled in 1st Year Accounting over a Year

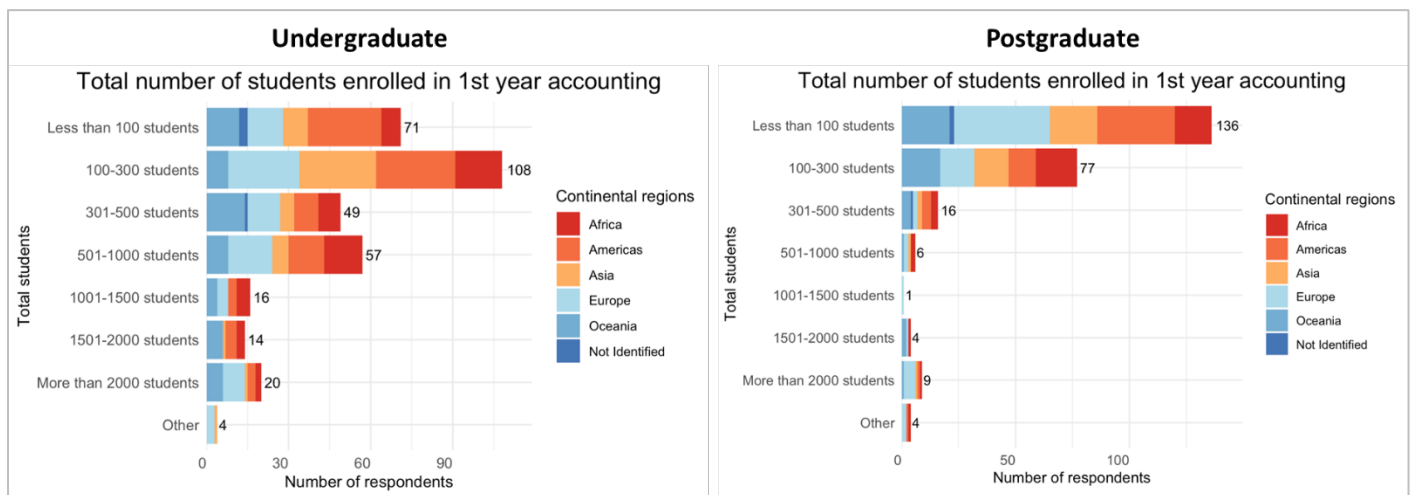


Figure 26 - % Students Majoring in Accounting

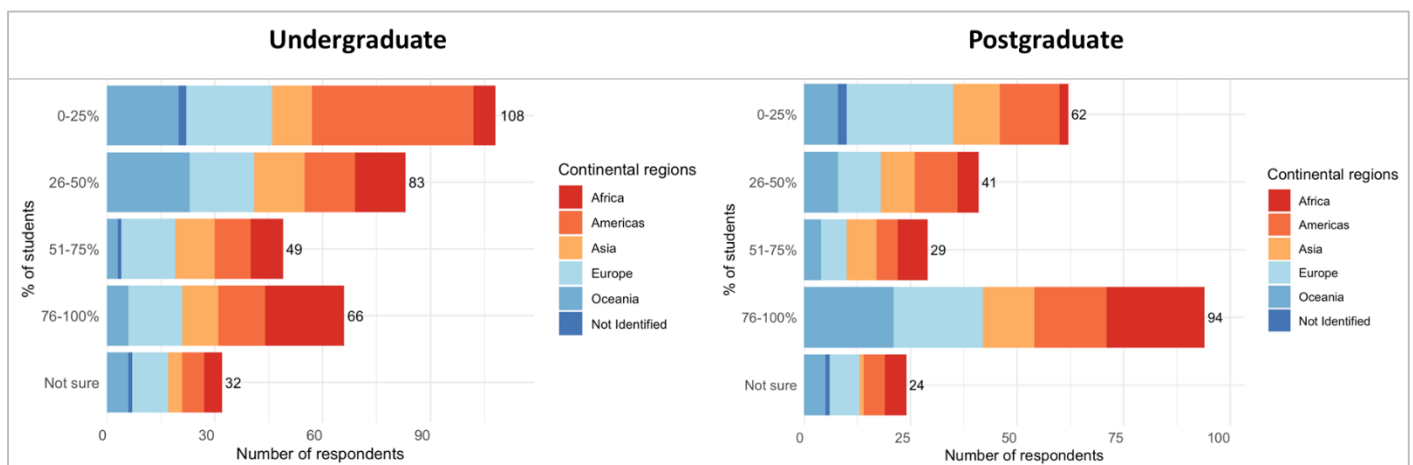


Figure 27 - Change in Accounting Major Enrolments

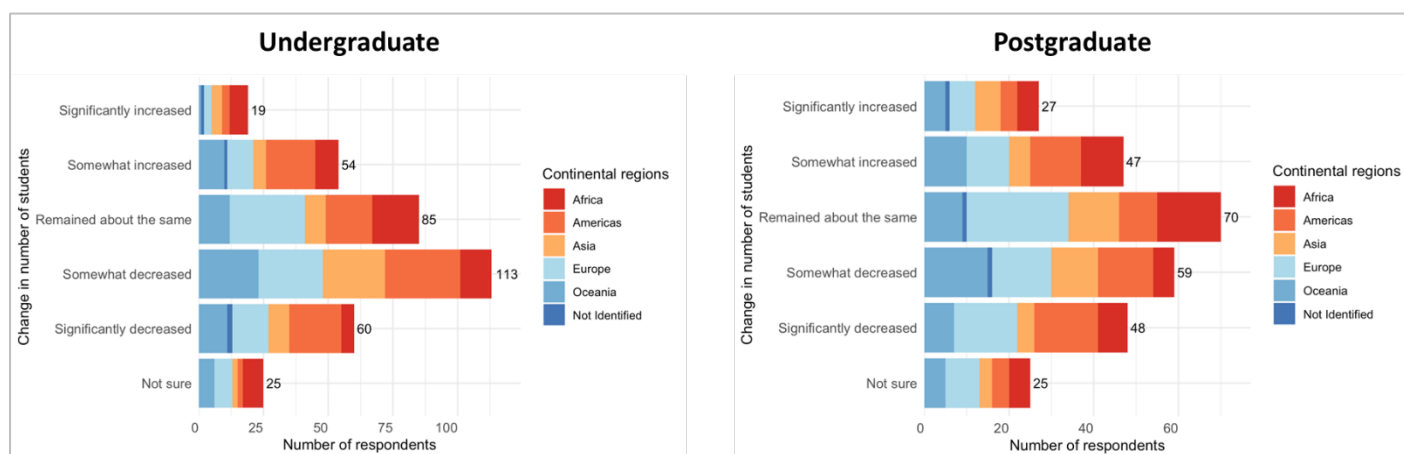


Figure 28 - Extent of Autonomy in Curriculum Design: Faculty

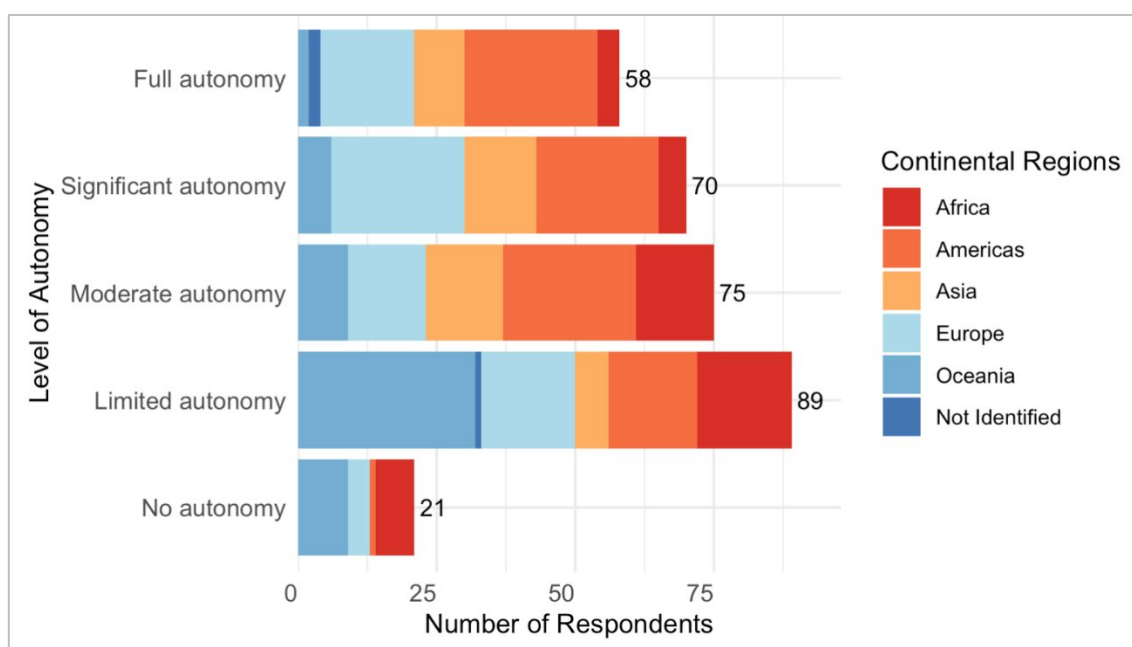


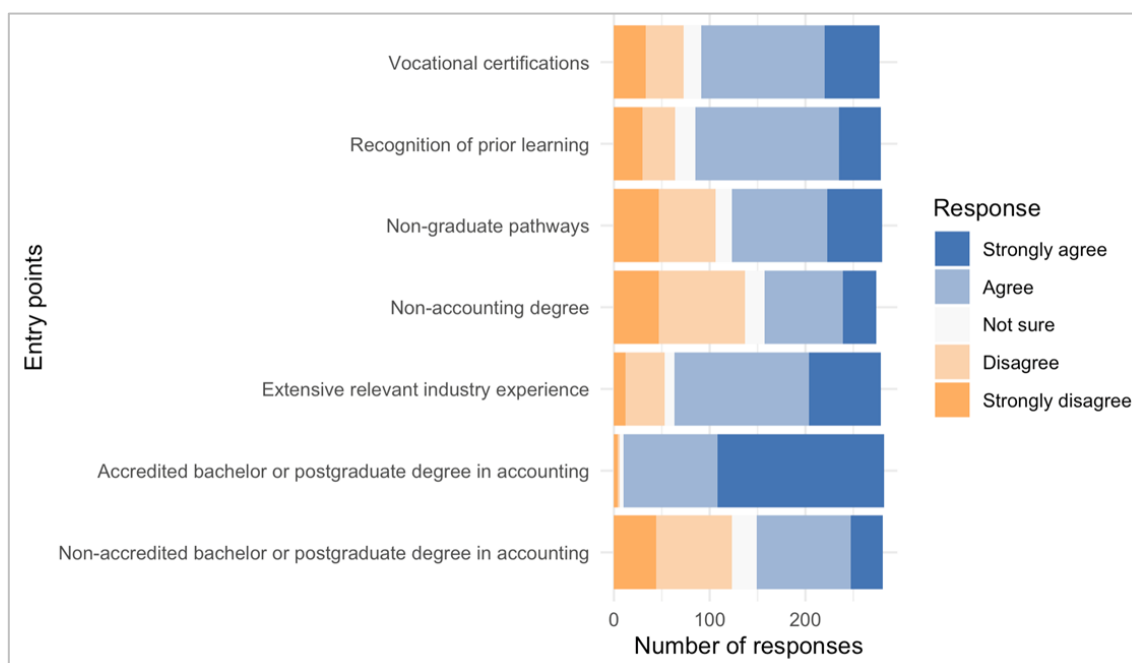
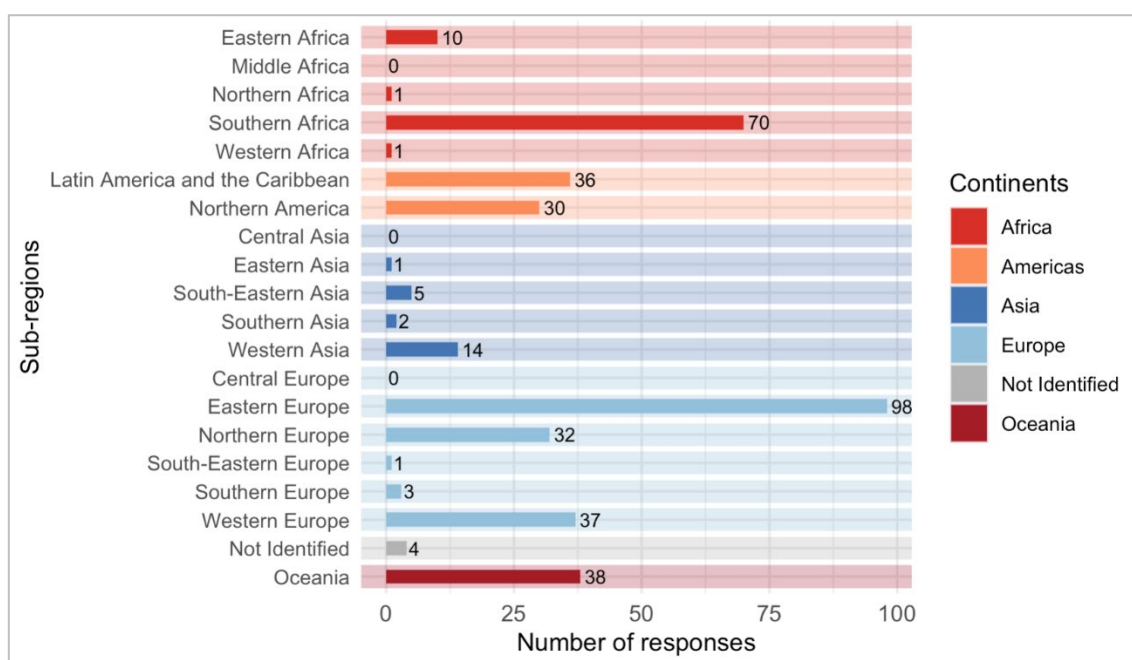
Figure 29 - Perspectives on Alternative Entry Points: Faculty**Figure 30 - Sub-Continental Regions: Employers**

Figure 31 - Years in Current Position by Continental Regions: Employers

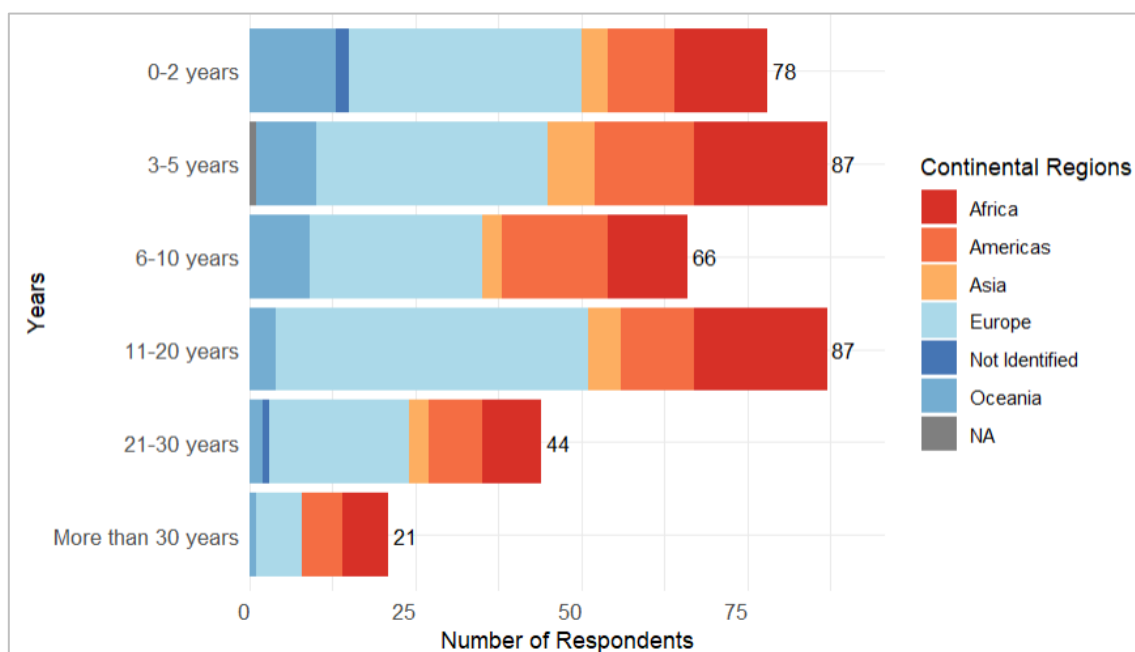


Figure 32 - Important Factors in Hiring Accounting Graduates: Employers

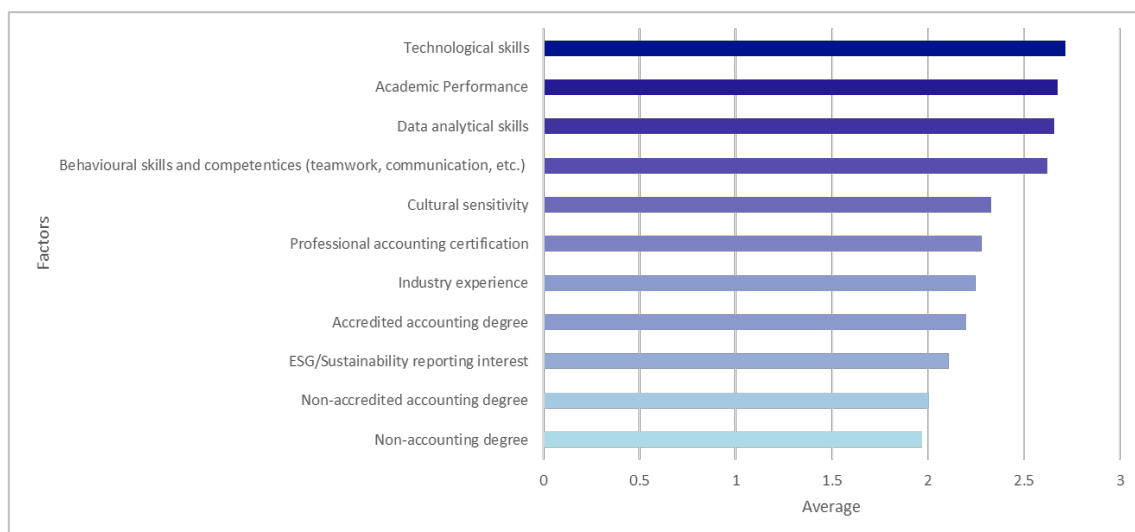
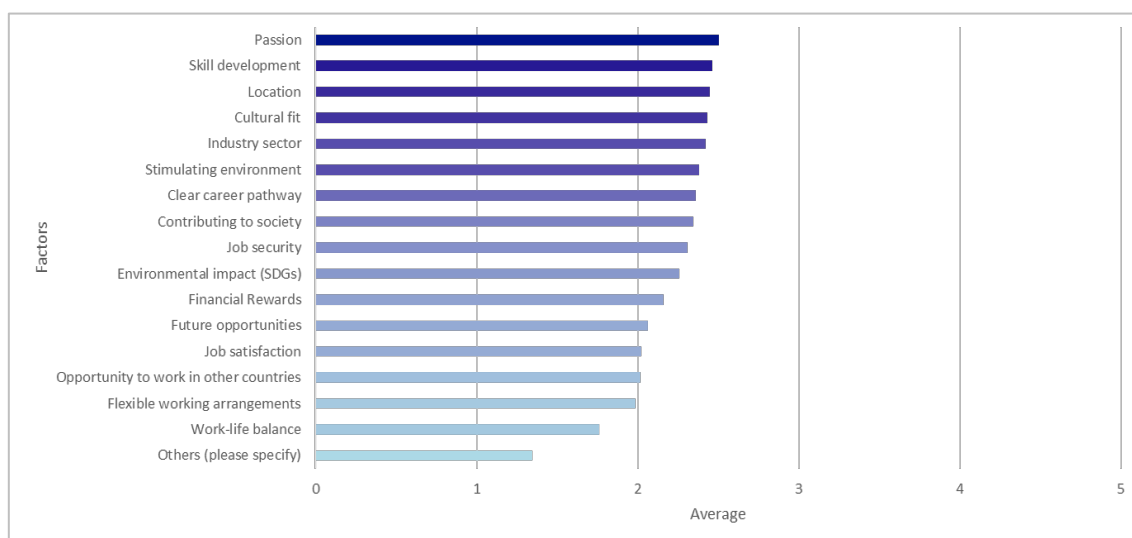


Figure 33 - Ranking Behavioural, Technical and Technological Skills when Hiring: Employers

	1		2		3	
Behavioural	182	47.52%	96	25.07%	105	27.42%
Technical	161	42.04%	108	28.20%	114	29.77%
Technological	40	10.44%	179	46.74%	164	42.82%
Grand Total	383	100.00%	383	100.00%	383	100.00%

Figure 34 - Important Factors for Applicants: Employer Perspective**Figure 35 - Factors Affecting the Future of the Accounting Profession: Employers**

	Strongly Disagree			Strongly Agree	
Alternative entry points to qualifying as an accountant, e.g., non-graduates, non-accounting degrees, apprenticeships, or internship programs, can help address the accounting skills shortage.	34	49	42	123	66
Extensive, relevant industry experience should be an alternative pathway to qualifying as an accountant.	36	48	69	120	41
Accredited accounting degrees effectively develop the skills required for future accounting roles.	17	68	81	122	26
Early career salaries are a barrier to staying in the accounting profession.	33	80	71	86	44
Graduate salaries are a barrier to entering in the accounting profession.	31	85	80	80	38
Current practical experience requirements in my jurisdiction now reflect recent technological advances.	21	57	118	95	23
Current practical experience requirements in my jurisdiction now reflect recent changes in reporting requirements.	21	49	131	77	36
Graduate salaries in accounting compare favorably to those in other industries.	22	74	108	83	27
Entry-level graduates possess the necessary technological skills to perform work tasks efficiently.	34	97	79	85	19
Recruiting accounting graduates from diverse backgrounds, including minority groups, is easily achieved.	26	95	98	65	30
The practical experience requirement (time period/hours) should be shortened.	63	102	73	43	33

Figure 38 - Stakeholders Involved in Setting Curriculum: PAOs



Appendix B: Survey Instruments

B1 – Teachers

Q2.1 DEMOGRAPHIC INFORMATION

This section collects basic demographic information. Your responses will help us better understand the diverse backgrounds of our participants and ensure that our analysis is inclusive and representative. Please be assured that all information provided will be kept confidential and used solely for research purposes.

Q2.2 What is your role at your school?

- Teacher (1)
- Head of department (2)
- Principal (3)
- Other (please describe) (4)

Q2.3 What is your age group?

- 20-29 Years (1)
- 30-39 Years (2)
- 40-49 Years (3)
- 50-59 Years (4)
- 60 Years and above (6)

Q2.4 Which of the following education qualifications have you attained? (Choose all that apply)

- Bachelor's degree with an accounting specialisation/concentration (1)
- Master's degree with an accounting specialisation/concentration (2)
- Bachelor's degree in a different field (please specify) (3)
- Master's degree in a different field (please specify) (4)
- Other (please specify) (5)

Q2.5 How many years of teaching experience do you have as a secondary/high school teacher?

1. 0-2 Years (1)
2. 3-5 Years (2)
3. 6-10 Years (3)
4. 11-20 Years (4)
5. 21-30 Years (6)
6. More than 30 Years (5)

Q2.6 How do you describe yourself?

7. Male (1)
8. Female (2)
9. Non-binary / third gender (3)
10. Prefer to self-describe (4)
11. Prefer not to say (5)

Q2.7 In which country do you currently work?

Q2.8 Are you a member of a professional accounting body?

12. Yes (please list) (1)

13. No (2)

End of Block: Demographic information

Start of Block: Curriculum

Q3.1 ACCOUNTING IN SECONDARY EDUCATION/HIGH SCHOOLS

This section focuses on the landscape of accounting education in high schools in your jurisdiction.

Q3.2 At which level is the overall secondary education (high school) curriculum primarily set in your country?

14. National / Country / Central level (1)

15. State / Province / Region level (2)

16. Local / District / County level (3)

17. Other (please specify) (4)

18. Not sure (5)

Q3.3 Is Accounting part of the secondary education (high school) curriculum?

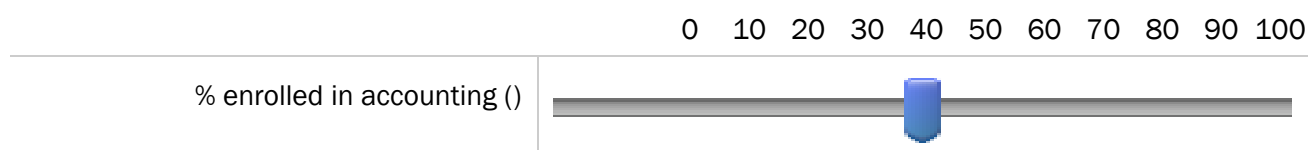
19. Yes, as a stand-alone subject/unit/course (1)

20. Yes, embedded in another subject/unit/course (3)

21. No (4)

22. Not sure (5)

Q3.4 Use the slider to estimate the percentage of the final-year cohort at your school that is enrolled in an accounting subject/course or a subject/course that incorporates accounting.



Q3.5 In which year level in the high school curriculum is the accounting subject/course or accounting topics first introduced?

23. 7th Grade / Year 7 (1)

24. 8th Grade / Year 8 (2)

25. 9th Grade / Year 9 (3)

26. 10th Grade / Year 10 (4)

27. 11th Grade / Year 11 (5)

28. 12th Grade / Year 12 (6)

Q3.6 When was the accounting curriculum last updated?

- 29.2025 (1)
- 30.2024 (2)
- 31.2023 (3)
- 32.In 2020-2022 (4)
- 33.Before 2020 (5)
- 34.Other (if known, please specify the year) (7)
- 35.Not sure (8)

Q3.7 To what extent are the following topics, whether taught in a standalone accounting subject/course or under a different business subject/course, included in your school's current curriculum?

Scale: Not covered (1), Minimally covered (2), Moderately covered (3), Extensively covered (5)

- Business laws and regulations (11)
- Business strategy and management (e.g., business plans) (8)
- Economics (12)
- Financial accounting (incl. transaction processing) and reporting (7)
- Financial literacy (e.g., budgeting, saving, investing) (10)
- Generative Artificial Intelligence (e.g., ChatGPT) (1)
- Information and Communication Technology (ICT) (5)
- Managerial accounting (9)
- Sustainability topics (4)

Q3.8 To what extent do you agree that the following topics should be included in the secondary education curriculum?

Scale: Strongly disagree (1), Disagree (2), Neutral (3), Agree (4), Strongly agree (5)

- Business laws and regulations (7)
- Business strategy and management (e.g., business plans) (8)
- Economics (9)
- Financial accounting (incl. transaction processing) and reporting (10)
- Financial literacy (e.g., budgeting, saving, investing) (11)
- Generative Artificial Intelligence (e.g., ChatGPT) (1)
- Information and Communication Technology (ICT) (5)
- Managerial accounting (12)
- Sustainability topics (4)

Q3.9 To better understand your perceptions of these topics' importance in the accounting curriculum, please explain why you rated some as more important than others.

Q3.10 Are there any additional topics you believe are critical for preparing students for a career in accounting that are not listed? Please briefly explain why they are important and indicate whether they are currently included in the curriculum.

Q3.11 Has student enrolment in accounting (or related) subjects/courses at your school changed over the past three years?

- 36. Significantly increased (1)
- 37. Somewhat increased (4)
- 38. Remained about the same (5)
- 39. Somewhat decreased (6)
- 40. Significantly decreased (7)
- 41. Not sure (8)

Q3.12 What do you think are the main reasons for this change?

Q3.13 To what extent do you agree that the accounting subject/course at your school succeeds in attracting a diverse group of students (including minority groups)?

- 42. Strongly agree (1)
- 43. Agree (2)
- 44. Neutral (3)
- 45. Disagree (4)
- 46. Strongly disagree (5)

Q3.14 What strategies are effective in attracting a diverse range of students to accounting subjects/courses?

Q3.15 What are the typical education backgrounds of teachers teaching accounting at high schools?

- 47. Bachelor's degree with an accounting specialisation/concentration (1)
- 48. Master's degree with an accounting specialisation/concentration (2)
- 49. Bachelor's degree in a different field (3)
- 50. Master's degree in a different field (4)
- 51. Others (5)

Q3.16 In your opinion, do the demographics of accounting teachers (e.g., age, gender, cultural background) influence how students perceive the accounting profession? Please explain your reasoning.

Q3.17 Are there regular accounting-related professional development activities that teachers undertake to stay up to date with the latest developments in the accounting profession?

- 52. Frequently (e.g., monthly or quarterly) (1)
- 53. Occasionally (e.g., once or twice a year) (2)
- 54. Rarely (e.g., less than once a year) (3)
- 55. No, there are no regular professional development activities (4)
- 56. Not sure (5)

Start of Block: Accounting Profession

Q4.1 ACCOUNTING PROFESSION

This section collects feedback on your perceptions of a career in accounting.

Q4.2 What do you think is the purpose of accounting in society ?

Q4.3 Which of the following statements reflect your perception of accounting as a career?
(Select all that apply).

- Accounting requires strong analytical and logical thinking. (1)
- Accounting work is boring. (4)
- Accounting is a prestigious profession. (5)
- The accounting profession is at risk of being automated. (6)
- Accounting offers career stability. (7)
- Accounting tasks are repetitive. (8)
- Accounting contributes meaningfully to business success and economic stability. (9)
- Accounting is a demanding career. (10)
- Accounting contributes to positive social and economic impacts. (11)
- Accounting is a lucrative career choice. (12)
- Accounting offers strong opportunities for career advancement. (13)
- Accounting is becoming more tech-driven. (14)
- The accounting profession is constantly evolving. (15)
- Accounting involves significant ethical responsibilities. (16)
- Success in accounting requires strong maths skills. (17)
- Accounting offers opportunities to work internationally. (18)
- Accounting involves frequent interaction with clients. (19)
- Accounting involves high levels of collaboration with different stakeholders. (20)
- Other (please specify): (21)

Q4.4 Which of the following statements do you think reflect the perception of students to accounting as a career? (Select all that apply).

- Accounting requires strong analytical and logical thinking. (1)
- Accounting work is boring. (4)
- Accounting is a prestigious profession. (5)
- The accounting profession is at risk of being automated. (6)
- Accounting offers career stability. (7)
- Accounting tasks are repetitive. (8)
- Accounting contributes meaningfully to business success and economic stability. (9)
- Accounting is a demanding career. (10)
- Accounting contributes to positive social and economic impacts. (11)
- Accounting is a lucrative career choice. (12)
- Accounting offers strong opportunities for career advancement. (13)
- Accounting is becoming more tech-driven. (14)

- The accounting profession is constantly evolving. (15)
- Accounting involves significant ethical responsibilities. (16)
- Success in accounting requires strong maths skills. (17)
- Accounting offers opportunities to work internationally. (18)
- Accounting involves frequent interaction with clients. (19)
- Accounting involves high levels of collaboration with different stakeholders. (20)
- Other (please specify): (21)

Q4.5 When discussing career options in accounting with your students, which examples do you typically use?

Q4.6 How do students at your school typically learn about accounting as a career path, given that it is not offered as a formal subject?

Q4.7 If you could change one perception of the accounting profession to make it more attractive to students, what would that change be?

Q4.8 Do you have any additional comments or suggestions regarding the accounting curriculum?

Q4.9 Do you have any additional comments or suggestions regarding the role of the accounting profession in the future?

End of Block: Accounting Profession

Start of Block: Call for Action

Q5.1 Does your school have a designated career advisor, career guidance teacher or career counsellor?

57. Yes (1)

58. No (2)

59. I don't know (3)

Q5.2 Please share the project details with the career advisor, career guidance teacher or career counsellor at your school.

Q5.3 If your school does not have a career advisor, career guidance teacher or career counsellor, where do students typically receive information about career options and pathways?

End of Block: Call for Action

B2 – Career Advisors

Q2.1 DEMOGRAPHIC INFORMATION

This section collects basic demographic information. Your responses will help us better understand the diverse backgrounds of our participants and ensure that our analysis is inclusive and representative. Please be assured that all information provided will be kept confidential and used solely for research purposes.

Q2.2 *What is your age group?

- 60.20-29 Years (1)
- 61.30-39 Years (2)
- 62.40-49 Years (3)
- 63.50-59 Years (4)
- 64.60 Years and above (6)

Q2.3 *What is the highest level of education you have completed?

- 65.College or vocational training (9)
- 66.Diploma or Advanced Diploma (11)
- 67.Bachelor Degree (10)
- 68.Graduate Diploma and Graduate Certificate (7)
- 69.Professional Degree (4)
- 70.Master Degree (6)
- 71.Doctorate Degree (5)
- 72.Other (please specify) (8)

Q2.4 *Before becoming a career advisor/counsellor, which of the following best describes your professional background?

- 73.Teaching (1)
- 74.Industry/Non-education sector (4)
- 75.Both teaching and industry (5)
- 76.Other (please specify) (6)

Q2.5 *How many years' experience do you have as a career advisor/counsellor?

- 77.0-2 Years (1)
- 78.3-5 Years (2)
- 79.6-10 Years (3)
- 80.11-20 Years (4)
- 81.More than 20 Years (5)

Q2.6 How do you describe yourself?

- 82.Male (1)
- 83.Female (2)
- 84.Non-binary / third gender (3)
- 85.Prefer to self-describe (4)
- 86.Prefer not to say (5)

Q2.7 *In which country do you currently work?

End of Block: Demographic information

Start of Block: General Career Advice

Q3.1 GENERAL CAREER ADVICE

In this section, we will explore the factors you consider when giving general career advice to high school students.

Q3.2 *What is the total student enrolment at your school?

- 87. Less than 500 students (1)
- 88. 500-1000 students (2)
- 89. 1001-1500 students (3)
- 90. More than 1500 students (4)

Q3.3 *Approximately how many students do you provide career guidance to during a typical school year?

- 91. Less than 50 students (1)
- 92. 50-100 students (4)
- 93. 101-200 students (5)
- 94. 201-500 students (6)
- 95. More than 500 students (7)

Q3.4 What are the main challenges you encounter in providing career guidance to this number of students over a typical school year?

Q3.5 Below are 14 factors (items) to consider when advising a student on career choices in general. Drag the 5 most important factors across and rank these with the most important factor at the top.

Five most important factors, ranked according to importance

- _____ Clear career path (15)
- _____ Contributing to society (13)
- _____ Cultural fit (10)
- _____ Environmental impact (SDGs) (9)
- _____ Future opportunities (Promotions) (1)
- _____ Financial rewards (2)
- _____ Job security (3)
- _____ Job satisfaction (4)
- _____ Location (6)
- _____ Opportunity to work in other countries (7)
- _____ Passion (5)
- _____ Skill development (12)
- _____ Stimulating environment (8)

- _____ Work-life balance (11)

Q3.6 *What career options/choices or prospective jobs do students at your school find most attractive?

Q3.7 *How has this changed over the course of your time as a career counsellor?

Q3.8 *How would you rate the appeal of a career in accounting compared to other popular career paths?

- 96. Much less attractive (1)
- 97. Somewhat less attractive (4)
- 98. About the same (5)
- 99. Somewhat more attractive (6)
- 100. Much more attractive (7)

Q3.9 Please explain the reasons for your rating.

End of Block: General Career Advice

Start of Block: Career Advice on the Accounting Profession

Q4.1 CAREER ADVICE ON THE ACCOUNTING PROFESSION

In this section, we invite your insights on the key factors influencing career guidance for students considering a career in accounting even if accounting is not included in the school curriculum.

Q4.2 *In your view, what is the role of an accountant in society?

Q4.3 *Do you provide career guidance to students interested in following a career in accounting?

- 101. Yes (1)
- 102. No (2)

Q4.4 *What are your primary sources of information for advising students about careers in accounting? (Select all that apply)

- 103. Online resources (e.g., Big Four accounting firm websites) (2)
- 104. Career information tools (e.g., career guidance platforms) (4)
- 105. Industry events (e.g., conferences, webinars, workshops) (5)
- 106. Professional accounting body resources (6)
- 107. School or educational publications (e.g., course catalogs, brochures) (7)
- 108. Networking with industry professionals (e.g., accountants, employers) (8)
- 109. College or university outreach programs (9)
- 110. Government or public sector resources (10)
- 111. Social media (11)
- 112. Other (please specify) (12)

Q4.5 *If a student asks you to describe the 'ideal candidate' for a career in accounting, what personality traits, skills, or qualities would you emphasize as most important for success in this field?

Q4.6 *When a student is uncertain about their career path, what specific strengths, interests, or behaviours ('trigger points') do you observe in the student that would lead you to recommend accounting as a potential career option?

Q4.7 A student seeks your career guidance on pursuing accounting as a profession. From the list of elements of an accounting role, please drag and rank the five factors you consider most important when advising the student on their career choice. Rank them in order of importance, placing the most important factor at the top.

5 most important factors, ranked on importance

- _____ Clear career pathway (16)
- _____ Contributing to society (1)
- _____ Cultural fit (4)
- _____ Environment impact (SDGs) (5)
- _____ Financial rewards (6)
- _____ Flexible working arrangements (21)
- _____ Future opportunities (Promotions) (7)
- _____ Geographical location (19)
- _____ Industry sector (20)
- _____ Job security (8)
- _____ Job satisfaction (9)
- _____ Location (10)
- _____ Opportunity to work in other countries (11)
- _____ Passion (12)
- _____ Skill development (13)
- _____ Stimulating environment (14)
- _____ Work-life balance (15)

Q4.8 *Has the level of student interest in accounting courses or careers changed over the past three years?

- 113. Significantly increased (1)
- 114. Somewhat increased (2)
- 115. Remained about the same (3)
- 116. Somewhat decreased (4)
- 117. Significantly decreased (5)
- 118. Not sure (6)

Q4.9 What do you think is the main reason for this change?

Q4.10 *Do you feel well-equipped to highlight the benefits of accounting as a career?

- 119. Strongly agree (1)

- 120. Agree (2)
- 121. Neither agree or disagree (3)
- 122. Disagree (4)
- 123. Strongly disagree (5)

Q4.11 Describe the type of support or resources that would be most helpful to you to better promote accounting as a career to students.

Q4.12 Below is a list of 21 behavioural competencies. Drag the 5 most important behavioural competencies for a successful career in accounting across and rank them with the most important competency at the top.

Five most important behavioral competencies, ranked on importance

- _____ Accountability (1)
- _____ Adaptability (4)
- _____ Attention to detail (5)
- _____ Attitude (6)
- _____ Communication (7)
- _____ Confidence (8)
- _____ Critical thinking (9)
- _____ Emotional intelligence (10)
- _____ Innovation (11)
- _____ Interpersonal skills (12)
- _____ Intellectual curiosity (20)
- _____ Leadership (13)
- _____ Proactivity (14)
- _____ Problem solving (25)
- _____ Professional behavior (15)
- _____ Resilience (21)
- _____ Results driven (16)
- _____ Social awareness and responsibility (23)
- _____ Social skills (17)
- _____ Teamwork (18)
- _____ Time management (19)

Q4.13 *Please provide any additional comments or suggestions regarding the role of the accounting profession in the future.

End of Block: Career Advice on the Accounting Profession

Start of Block: Tertiary Education

Q5.1 *Is tertiary education free in your country?

- 124. Yes (1)
- 125. No (2)
- 126. Not sure (3)

Q5.2 *How does the cost of a commerce/business/accounting degree compare to degrees in other disciplines, such as sciences, arts, etc.?

- 127. Higher than some, lower than others (1)
- 128. Generally higher than most (2)
- 129. Generally lower than most (3)
- 130. About the same (4)
- 131. Not sure (5)

Q5.3 *What impact do you think the cost of the degree has on students' choice of study?

- 132. Significant impact - Cost is a major factor in students' decisions. (1)
- 133. Moderate impact - Cost is considered, but other factors also play a role. (2)
- 134. Minimal to no impact - Students primarily choose based on interest or other factors. (3)
- 135. Not sure (4)

End of Block: Tertiary Education

Start of Block: Call for Action

Q6.1 Does your school offer accounting as a course/subject/unit?

- 136. Yes (1)
- 137. No (2)
- 138. Not sure (3)

Q6.2 Please share the project details with the accounting teacher(s) or teacher(s) who teach a course/subject/unit that includes accounting topics.

End of Block: Call for Action

B3 – Faculty

Q2.1 DEMOGRAPHIC INFORMATION

This section collects basic demographic information. Your responses will help us better understand the diverse backgrounds of our participants and ensure that our analysis is inclusive and representative. Please be assured that all information provided will be kept confidential and used solely for research purposes.

Q2.2 *What is your age group?

- 139. 20-29 Years (1)
- 140. 30-39 Years (2)
- 141. 40-49 Years (3)
- 142. 50-59 Years (4)
- 143. 60 Years and above (6)

Q2.3 How do you describe yourself?

- 144. Male (1)
- 145. Female (2)
- 146. Non-binary / third gender (3)
- 147. Prefer to self-describe (4)
- 148. Prefer not to say (5)

Q2.4 *What is the highest level of education you have completed?

- 149. Bachelor's degree with an accounting specialisation/focus/major/concentration (1)
- 150. Master's degree with an accounting specialisation/focus/major/concentration (2)
- 151. Bachelor's degree in another field (3)
- 152. Master's degree in another field (4)
- 153. PhD/Doctoral degree in accounting (6)
- 154. PhD/Doctoral degree in another field or discipline (7)
- 155. Other (please specify) (5)

Q2.5 *What is your current academic position? (E.g., Senior Lecturer)

Q2.6 *How many years of teaching experience do you have at tertiary level?

- 156. 0-2 Years (1)
- 157. 3-5 Years (2)
- 158. 6-10 Years (3)
- 159. 11-20 Years (4)
- 160. 21-30 Years (6)
- 161. More than 30 Years (5)

Q2.7 Please select the areas you have taught in the past five years under the appropriate level(s) (undergraduate and/or postgraduate). Select all that apply.

Level: Undergraduate (1), Postgraduate (2)

Financial Accounting (1)

Management Accounting (2)

Accounting Information Systems (3)

Corporate Accounting (4)

Sustainability Reporting (5)

Auditing (6)

Taxation (7)

Corporate Governance (8)

Data Analytics (9)

Ethics (12)

Q2.8 If there are any areas you have recently taught that are not listed in the table above, please list and describe them in the space provided below.

Q2.9 *Are you a member of a professional accounting body?

162. Yes (1)

163. No (2)

Q2.10 *Which professional accounting qualification(s), designation(s) or licences do you hold (e.g., CA, CPA, ACCA, etc.)?

Q2.11 *Industry experience: Indicate if, and how long, you have worked in industry/public practice (outside of academia). If applicable, provide a brief summary of your most recent role in industry.

164. No experience outside of academia (2)

165. 5 years or less (1)

166. 6-10 years (4)

167. 11-15 years (5)

168. 16-20 years (6)

169. More than 20 years (7)

End of Block: Demographic

Start of Block: Tertiary Education

Q3.1 *Is tertiary education free in your country?

170. Yes (1)

171. No (2)

172. Not sure (3)

Q3.2 *How does the cost of a commerce/business/accounting degree compare to degrees in other disciplines, such as sciences, arts, etc.?

- 173. Higher than some, lower than others (1)
- 174. Generally higher than most (2)
- 175. Generally lower than most (3)
- 176. About the same (4)
- 177. Not sure (5)

Q3.3 *What impact do you think the cost of the degree has on students' choice of study?

- 178. Significant impact - Cost is a major factor in students' decisions. (1)
- 179. Moderate impact - Cost is considered, but other factors also play a role. (2)
- 180. Minimal to no impact - Students primarily choose based on interest or other factors. (3)
- 181. Not sure (4)

End of Block: Tertiary Education

Start of Block: Accounting Education

Q4.1 ACCOUNTING AT TERTIARY LEVEL

This section focuses on the landscape of accounting education in tertiary education.

Q4.2 *Undergraduate courses at your institution: What is the total number of students enrolled in a level 1/first year accounting course/module/unit/subject for a full academic year (all teaching periods)

- 182. Less than 100 students (1)
- 183. 101-300 students (2)
- 184. 301-500 students (3)
- 185. 501-1000 students (4)
- 186. 1001-1500 students (5)
- 187. 1501-2000 students (6)
- 188. More than 2000 students (7)
- 189. I don't know (9)
- 190. Other (8)

Q4.3 *Approximately what percentage of these students will elect to major in accounting?

- 191. 0-25% (1)
- 192. 26-50% (2)
- 193. 51-75% (3)
- 194. 76-100% (4)
- 195. Not sure (5)

Q4.4 *In your opinion, has the number of students majoring in accounting at your institution changed over the past three years?

- 196. Significantly increased (1)
- 197. Somewhat increased (12)
- 198. Remained about the same (11)
- 199. Somewhat decreased (2)
- 200. Significantly decreased (13)
- 201. Not sure (14)

Q4.5 In your opinion, what factors, if any, have influenced student enrolment and interest in undergraduate accounting programs at your institution? Consider institutional, societal, professional, government policy, and regulatory factors.

Q4.6 *Is accounting offered in postgraduate degrees/programs at your institution?

- 202. Yes (1)
- 203. No (2)
- 204. Not sure (3)

Q4.7 *Postgraduate courses at your institution: What is the total number of students enrolled in an introductory accounting course/module/unit/subject for a full academic year (all teaching periods)

- 205. Less than 100 students (1)
- 206. 101-300 students (2)
- 207. 301-500 students (3)
- 208. 501-1000 students (4)
- 209. 1001-1500 students (5)
- 210. 1501-2000 students (6)
- 211. More than 2000 students (7)
- 212. I don't know (9)
- 213. Other (8)

Q4.8 *Approximately what percentage of these students will elect to major in accounting?

- 214. 0-25% (1)
- 215. 26-50% (2)
- 216. 51-75% (3)
- 217. 76-100% (4)
- 218. Not sure (5)

Q4.9 *In your opinion, has the number of postgraduate students pursuing a qualification with an accounting concentration/major/focus at your institution changed over the past three years?

- 219. Significantly increased (1)
- 220. Somewhat increased (12)
- 221. Remained about the same (11)
- 222. Somewhat decreased (2)
- 223. Significantly decreased (13)
- 224. Not sure (14)

Q4.10 In your opinion, what additional factors, if any, influence student enrolment and interest in postgraduate accounting programs at your institution, beyond those previously mentioned or specific to postgraduate study?

Q4.11 *To what extent do you agree that the Accounting program(s) at your institution succeeds in attracting a diverse group of students (including minority groups)?

- 225. Strongly agree (1)
- 226. Agree (2)
- 227. Neutral (3)
- 228. Disagree (4)
- 229. Strongly disagree (5)

Q4.12 What strategies are implemented at your institution to attract more diverse or under-represented students to accounting courses?

Q4.13 *How would you rate student retention in the accounting program at your institution?

- 230. Very poor (high drop-out rate) (9)
- 231. Average (11)
- 232. Good (high retention rate) (12)
- 233. Not sure (14)

Q4.14 In your view, what do students who drop out of the accounting program typically pursue next? Please select all that apply and provide additional details under 'Other' if needed.

- 234. Transfer to a different major within the same institution (1)
- 235. Enroll in a different institution (4)
- 236. Enter the workforce in a non-accounting role (5)
- 237. Pursue vocational or technical training (6)
- 238. Take a gap year or time off from studies (7)
- 239. Unsure or have no information (8)
- 240. Other (9)

Q4.15 *What are your views on the relationship, if any, between accounting faculty demographics and students' perceptions of accounting?

Start of Block: Curriculum

Q5.1 ACCOUNTING CURRICULUM

This section collects your perspectives on the accounting curriculum.

Q5.2 *To what extent does your institution have complete or partial autonomy in designing the accounting curriculum, as opposed to adhering to curricula prescribed by external organizations such as professional accounting bodies, governmental bodies, etc.?

- 241. Complete autonomy (full control to set the curriculum) (1)
- 242. Significant autonomy (2)
- 243. Moderate autonomy (3)
- 244. Limited autonomy (4)
- 245. No autonomy (entirely prescribed by external bodies) (5)
- 246. Not sure (6)

Q5.3 How do external influences (e.g., professional accounting bodies, government regulations, industry trends) impact the development of the accounting curriculum and shape the inclusion of specific topics or competencies?

Q5.4 Are there any other factors impacting the development of the accounting curriculum?

- 247. Yes (please specify) (4)
- 248. No (5)
- 249. Not sure (6)

Q5.5 *What key topics or skills do you believe are underrepresented in your institution's current accounting curriculum, if any, and how would their inclusion benefit students' readiness for professional accounting roles?

Q5.6 *Which existing topics in the current accounting curriculum, if any, require enhancement to better align with professional and industry expectations, and what specific improvements would you suggest?

Q5.7 *Are there any topics in the current accounting curriculum that you consider over emphasised, redundant or less relevant, and why do you think they are less relevant or should be removed?

Q5.8 *To what extent has the accounting curriculum at your institution been updated to reflect recent changes in the business world, such as technological advancements and sustainability reporting?

- 250. Needs revising (7)
- 251. Moderately updated (12)
- 252. Fully updated (13)
- 253. Not sure (14)

Q5.9 Please provide supporting comments or examples regarding the updates.

Q5.10 *To what extent does the current accounting curriculum at your institution prepare students for careers other than for-profit entities (e.g., non-profit organizations, government agencies)? Please explain.

- 254. None at all (23)
- 255. Slightly (24)
- 256. Moderately (25)
- 257. Well (26)

Q5.11 Do you have any additional comments or suggestions regarding the accounting curriculum?

Q5.12 *Do accounting faculty undertake professional development activities to keep abreast of the latest developments in the profession? Please explain your choice.

- 258. Yes (1)
- 259. No (2)
- 260. Not sure (7)

End of Block: Curriculum

Start of Block: Accounting Careers

Q6.1 ACCOUNTING CAREERS

In this section, we invite you to share your perceptions of accounting as a career from the perspective of an accounting academic.

Q6.2 *What do you think is the purpose of accounting in society ?

Q6.3 *How would you describe a career in accounting to your students?

Q6.4 Below is a list of 21 behavioral competencies. Drag the 5 most important behavioral competencies for a successful career in accounting across and rank them with the most important competency at the top.

Five most important behavioral competencies, ranked on importance

- _____ Accountability (1)
- _____ Adaptability (2)
- _____ Attention to detail (17)
- _____ Attitude (3)
- _____ Communication (4)
- _____ Confidence (5)
- _____ Critical thinking (6)
- _____ Emotional intelligence (7)
- _____ Innovation (8)
- _____ Interpersonal skills (9)
- _____ Intellectual curiosity (16)
- _____ Leadership (18)
- _____ Proactivity (10)

- _____ Problem solving (21)
- _____ Professional behavior (11)
- _____ Resilience (19)
- _____ Results driven (12)
- _____ Social awareness and responsibility (20)
- _____ Social skills (13)
- _____ Teamwork (14)
- _____ Time management (15)

Q6.5 Accredited accounting degrees are the primary route into the accounting profession. Some jurisdictions are however exploring alternative entry points into the profession to broaden access. Below are alternative entry points or pathways into professional accounting qualifications and the accounting profession. Please indicate your level of support for each option with "Strongly agree" reflecting your highest level of support.

Scale: Strongly agree (1), Agree (2), Disagree (4), Strongly disagree (5), Not sure (7)

Non-graduate pathways (e.g., school leavers, apprenticeships) (1)

Vocational certifications (4)

Extensive, relevant industry experience (5)

Accredited bachelor or postgraduate degree in accounting (6)

Non-accredited bachelor or postgraduate degree in accounting (2)

Non-accounting degree (3)

Recognition of prior learning (8)

Other (please specify) (7)

Q6.6 *Do you have any additional comments or suggestions on the future relevance and role of the accounting profession?

End of Block: Accounting Careers

B4 – Employers

Start of Block: Demographics

Q2.1 DEMOGRAPHIC INFORMATION

This section collects basic demographic information about your organization and yourself. Your responses will help us better understand the diverse backgrounds of our participants and ensure that our analysis is inclusive and representative. Please be assured that all information provided will be kept confidential and used solely for research purposes.

Q2.2 Organizational Demographics

Q2.3 *What industry does your organization primarily operate in?

- 261. Mining (4)
- 262. Retail (5)
- 263. Technology (6)
- 264. Government (7)
- 265. Non-profit (8)
- 266. Other (please specify) (9)

Q2.4 *How many full-time equivalent employees does your organization have?

- Fewer than 50 (18)
- 50-249 (22)
- 250-999 (23)
- 1,000 or more (24)

Q2.5 *Where is your organization primarily located?

- Sub-Saharan Africa (1)
- Northern Africa (4)
- Western Asia (5)
- Central Asia (6)
- Southern Asia (7)
- Eastern Asia (8)
- South-Eastern Asia (9)
- Latin America (10)
- The Caribbean (11)
- Australia and New Zealand (12)
- Oceania (13)
- Europe (14)
- Northern America (15)
- Multiple regions (can't identify a primary location) (16)
- Other (please specify) (17)

Q2.6 Respondent Demographics

Q2.7 *What is your current position in the organization? (E.g., Senior Manager, Partner, Director)

Q2.8 *How long have you been in your current position?

1. 0-2 years (1)
2. 3-5 years (2)
3. 6-10 years (3)
4. 11-20 years (4)
5. 21-30 years (5)
6. More than 30 years (6)

Q2.9 *Are you a member of a professional accounting body?

7. Yes (please specify) (5)
8. No (6)

End of Block: Demographics

Start of Block: Employment

Q3.1 HIRING PRACTICES

In this section, we will collect information about the hiring practices of employers.

Q3.2 How important are the following factors when hiring early-career accounting professionals (such as entry-level accountants or aspiring professional accountants)?

Scale: 1 = Not at all important; 5 = Extremely important

Accredited accounting degree (1)

Non-accredited accounting degree (4)

Non-accounting degree (5)

Cultural sensitivity (6)

Industry experience (7)

Technological skills (8)

Data analytical skills (9)

ESG/Sustainability reporting interest (10)

Behavioral skills and competencies (teamwork, communication, etc.) (11)

Academic performance (12)

Professional accounting certification (13)

Q3.3 Rank the following professional skills in order of importance when hiring a new early-career accounting professional, with 1 being the most important consideration. Drag the most important consideration to the top.

_____ Behavioral competencies, e.g., communication and teamwork (1)

_____ Technological skills, e.g., proficiency in software, data analytics (2)

_____ Technical skills, e.g., knowledge of accounting standards, regulations (3)

Q3.4 Below is a list of 21 behavioral competencies. Behavioral competencies refer to the skills and traits that help people work well together and handle different situations effectively. Drag the five most important behavioral competencies when hiring early-career accounting professionals into the empty box and rank them in terms of importance, with the most important competency at the top.

Five most important behavioral competencies, ranked in importance

1. _____ Accountability (1)
2. _____ Adaptability (3)
3. _____ Attention to detail (8)
4. _____ Attitude (9)
5. _____ Communication (10)
6. _____ Confidence (11)
7. _____ Critical thinking (12)
8. _____ Emotional intelligence (13)
9. _____ Innovation (14)
10. _____ Interpersonal skills (15)
11. _____ Intellectual curiosity (24)
12. _____ Leadership (16)
13. _____ Proactivity (17)
14. _____ Problem solving (30)
15. _____ Professional behavior (18)
16. _____ Resilience (27)
17. _____ Results driven (20)
18. _____ Social awareness and responsibility (29)
19. _____ Social skills (21)
20. _____ Teamwork (22)
21. _____ Time management (23)

Q3.5 In your opinion, what are the three most significant changes currently affecting the accounting profession?

Q3.6 How do you anticipate these changes influencing your hiring practices?

Q3.7 How important do you believe the following factors are to applicants when they apply for an accounting-related role in your organization?

Scale: 1 = Not at all important; 5 = Extremely important

1. Clear career pathway (10)
2. Contributing to society (11)
3. Cultural fit (17)
4. Environment impact (SDGs) (18)
5. Financial rewards (19)
6. Flexible working arrangements (6)
7. Future opportunities (progression/advancement) (20)

8. Industry sector (4)
9. Job satisfaction (22)
10. Job security (21)
11. Location (1)
12. Opportunity to work in other countries (7)
13. Passion (23)
14. Skill development (24)
15. Stimulating environment (25)
16. Work-life balance (5)
17. Other (please specify) (9)

End of Block: Employment

Start of Block: The future of the Accounting profession

Q4.1 THE ACCOUNTING PROFESSION

In this section, we invite you to share your perceptions of the future attractiveness

Q4.2 *How do you anticipate emerging technologies (e.g., AI, automation, blockchain) and evolving reporting requirements will impact job titles, descriptions, and roles for future accounting professionals?

Q4.3 The accounting profession is undergoing significant change. Technological advancements (such as automation) and new reporting requirements (e.g., ESG/Sustainability reporting requirements) are reshaping the skills and knowledge expected of accounting graduates. Below, we present several independent statements reflecting various aspects of these changes and their importance to the future of the profession. For each statement, please indicate your level of agreement. Practical experience requirements or mentored practical experience refer to a period of supervised work in a relevant accounting or finance role, designed to develop professional competence and build on general education and professional accounting education programs.

Scale: Strongly Disagree (1), Disagree (2), Neither Agree or Disagree (3), Agree (4), Strongly Agree (5)

18. Alternative entry points to qualifying as an accountant, e.g., non-graduates, non-accounting degrees, apprenticeships, or internship programs, can help address the accounting skills shortage. (5)
19. Graduate salaries are a barrier to entering in the accounting profession. (11)
20. Early career salaries are a barrier to staying in the accounting profession. (21)
21. Current practical experience requirements in my jurisdiction now reflect recent changes in reporting requirements. (14)
22. Current practical experience requirements in my jurisdiction now reflect recent technological advances. (13)
23. Entry-level graduates possess the necessary technological skills to perform work tasks efficiently. (15)

24. The practical experience requirement (time period/hours) should be shortened. (16)
25. Extensive, relevant industry experience should be an alternative pathway to qualifying as an accountant. (17)
26. Graduate salaries in accounting compare favorably to those in other industries. (12)
27. Accredited accounting degrees effectively develop the skills required for future accounting roles. (18)
28. Recruiting accounting graduates from diverse backgrounds, including minority groups, is easily achieved. (19)

Q4.4 Please provide further comments to explain your choices above.

Q4.5 *In your view, what is the effect of media coverage of accounting practices on the public perception of the accounting profession, and what steps should be taken to enhance the profession's future attractiveness and restore trust if needed?

Q4.6 *Do you have any additional comments or suggestions on the future relevance and role of the accounting profession?

End of Block: The future of the Accounting profession

Appendix C: Semi Structured Interview Protocol

SECTION 1: Introduction (5 minutes)

- Greeting, purpose, confidentiality assurance and consent.

SECTION 2: Background information (5 minutes)

- Can you briefly describe your role within the organization?
- How long have you been involved with the accounting pathway program(s)?
- How large is your annual intake into your accounting pathway program?

SECTION 3: Structure of accounting pathway program (15 minutes)

- Looking at the table summarizing the accounting pathways offered by your PAO, are there any inaccuracies or missing information? If so, can you clarify or provide additional details?
- When considering the various entry points into your accounting pathway, what are the main barriers that may prevent diverse candidates from pursuing a career in accounting?
- Do you consider 'significant industry experience' as a valid alternative pathway to qualifying as an accountant? If so, how do you define 'significant industry experience'? If not, do you think this is a valid entry point?
- How do you believe recognition of prior learning could enhance the attractiveness of the accounting profession, and what practical challenges do you experience from implementing RPL?
- What are your thoughts on having multiple exit points within the accounting pathway? How might this improve the profession's appeal, and what practical challenges could arise in implementing such an approach?
- How does your accounting pathway structure accommodate aspiring professional accountants with varying needs or life circumstances, such as the ability to accelerate certain components of the program or extend/defer others?
- How do you ensure this flexibility does not compromise the quality or outcomes of the program?

SECTION 4: Structured coursework (15 minutes)

- How do the accounting pathways incorporate both technical accounting skills and broader professional competencies?
- Who is responsible for setting the curriculum for formal studies, and how is it determined? How do you balance common core subjects with electives or specializations?
- Have there been any recent significant changes to the curriculum, or do you anticipate any in the near future?
- Could you explain the structure of the assessments within the accounting pathways? Do you think this assessment structure might deter candidates from pursuing the pathway or completing it?

SECTION 5: Practical Experience/Workplace training (20 minutes)

- When thinking about the current requirements for practical experience, what is the role of the PAO in ensuring that the practical experience requirements are relevant and met?

- How would you describe participants' overall experience with meeting the practical experience requirements? Are there specific challenges they commonly face that hinder their ability to fulfil these requirements?
- How would you describe the current state of the practical experience process at an industry level? Are there specific challenges the profession face in implementing or meeting these requirements?
- Have you observed any changes in practical experience that may create barriers to successful completion? How might these barriers impact participants' ability to qualify or deter potential candidates from pursuing the pathway?
- Are there any emerging trends in the requirement for practical experience that you believe present opportunities for enhancing the qualification process or attracting more participants to the pathway?
- Reflecting over the past five years, have you observed any shifts or changes in the types of practical experience that aspiring professional accountants are gaining or being exposed to?
- In your opinion, how might each of the following, independently, affect the quality and relevance of the practical experience:
 - shortening the required duration;
 - incorporating virtual experiences or simulations;
 - introducing compulsory industry-specific requirements (e.g., public sector, not-for-profits)?

SECTION 6: Outcomes (10 minutes)

- What trends or patterns have you observed in the outcomes of individuals completing accounting pathways?
- Can you share any common themes or insights from participant feedback?
- Have you observed any new job titles or descriptions, e.g., in terms of sustainability, technology or data?
- What are the key skills and competencies that accounting professionals will need in the next 5-10 years, and how do you see these influencing the structure of accounting pathways?

SECTION 7: Conclusion (5 minutes)

- What is the core message you use to attract aspiring professional accountants into your accounting pathway?
- In your opinion, what are the biggest challenges in maintaining a sustainable pipeline of accounting talent?
- How are you addressing these challenges, and what metrics do you use to measure success?
- Thank you for sharing your insights. Is there anything else you would like to add that we haven't discussed?

Appendix D: List of PAOs

- Association of Accounting Technicians (AAT)
- Association of Chartered Certified Accountants (ACCA)
- Association of International Certified Professional Accountants
- Association of National Accountants of Nigeria (ANAN)
- Chartered Accountants Ireland (CA Ireland)
- Chartered Accountants Australia and New Zealand (CA ANZ)
- Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR)
- Conselho Federal de Contabilidade (CFC)
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Conseil National de l'Ordre des Experts-Comptables (CNOEC)
- CPA Australia
- Chartered Professional Accountants Canada (CPA Canada)
- Hong Kong Institute of Certified Public Accountants (HKICPA)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants, Ghana (ICAG)
- Institute of Chartered Accountants of Nigeria (ICAN)
- Institute of Chartered Accountants of Pakistan (ICAP)
- Institute of Chartered Accountants of Scotland (ICAS)
- Institute of Certified Public Accountants of Kenya (ICPAK)
- Instituto Nacional de Contadores Públicos de Colombia (INCP)
- Institute of Singapore Chartered Accountants (ISCA)
- South African Institute of Chartered Accountants (SAICA)
- South African Institute of Professional Accountants (SAIPA)
- Saudi Organization for Chartered and Professional Accountants (SOCPA)
- Wirtschaftsprüferkammer (WPK)