

Describing the Work Experiences of Certified Public Accountants Across Various Sectors

Erica Jane V. Maglasang^{1*}, Angel Maxenne C. Azur², Ericka Joy G. Bote³, Artchelene D. Pepania⁴, Eligen H. Sumicad Jr.⁵, Marlon B. Paguia⁶

^{1 2 3 4 5 6} College of Business Education, Saint Columban College, Pagadian City, Philippines

*Correspondent email: flwericajane@gmail.com

Article Information

Article History:

Received : 20-02-2025
Revised : 08-09-2025
Accepted : 10-09-2025

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Keywords: Academician, Government, Commerce and Industry, Public Practice, Job Fulfillment

Kata kunci: Akademisi, Pemerintah, Perdagangan dan Industri, Praktik Publik, Pemenuhan Pekerjaan

Abstract

Purpose: This study explores the work experiences of Certified Public Accountants (CPAs) across various sectors—academe, commerce and industry, government, and public accounting. It aims to fill the gap in the literature by examining factors influencing CPAs' career decisions, the challenges CPAs encounter, and the strategies they employ to navigate sector transitions.

Design/methodology/approach: A qualitative research design was employed using a multiple case study approach based on the Merriam Case Study model. The study was guided by the Person-Environment Fit theory and Herzberg's Two-Factor theory. Data collection methods included in-depth interviews, member checking, and triangulation with CPAs actively practicing in one of the sectors.

Research Findings: Findings reveal that CPAs prioritize factors such as employment opportunities and career growth when starting their career. Transitions between sectors are often driven by job offers, financial incentives, and the pursuit of a better work-life balance. However, shifting across sectors presents challenges such as adapting to new environments and ethical dilemmas. CPAs employ strategies like continuous learning, ethical reasoning, and seeking support to overcome these obstacles. The study highlights that CPAs find long-term career fulfillment through gaining valuable knowledge, serving others, upholding integrity, and fostering personal growth.

Abstrak

Tujuan: Penelitian ini mengeksplorasi pengalaman kerja Akuntan Publik Bersertifikat (CPA) di berbagai sektor-akademik, perdagangan dan industri, pemerintah, dan akuntansi publik. Penelitian ini bertujuan untuk mengisi kesenjangan dalam literatur dengan memeriksa faktor-faktor yang memengaruhi keputusan karier CPA, tantangan yang dihadapi CPA, dan strategi yang mereka terapkan untuk menavigasi transisi sektor.

Metodologi: Desain penelitian kualitatif digunakan dengan menggunakan pendekatan studi kasus berganda berdasarkan model Studi Kasus Merriam. Penelitian ini dipandu oleh teori Kecocokan Orang-Lingkungan dan teori Dua Faktor Herzberg. Metode pengumpulan data meliputi wawancara mendalam, member checking, dan triangulasi dengan CPA yang aktif berpraktik di salah satu sektor.

Hasil: Temuan menunjukkan bahwa CPA memprioritaskan faktor-faktor seperti peluang kerja dan pertumbuhan karier ketika memulai karier mereka. Peralihan antar sektor sering kali didorong oleh tawaran pekerjaan, insentif keuangan, dan upaya untuk mendapatkan keseimbangan kehidupan kerja yang

lebih baik. Namun, berpindah antar sektor menghadirkan tantangan seperti beradaptasi dengan lingkungan baru dan dilema etika. CPA menggunakan strategi seperti pembelajaran berkelanjutan, penalaran etis, dan mencari dukungan untuk mengatasi hambatan ini. Studi ini menyoroti bahwa CPA menemukan kepuasan karier jangka panjang melalui perolehan pengetahuan yang berharga, melayani orang lain, menjunjung tinggi integritas, dan mendorong pertumbuhan pribadi.

INTRODUCTION

Accounting has long been regarded as the language of business, serving as a crucial tool for measuring financial performance, facilitating decision-making, and ensuring transparency in economic activities. From its early origins in Mesopotamia to the formalization of double-entry bookkeeping by Luca Pacioli, accounting has continuously evolved to meet the growing complexities of global commerce. The establishment of the Certified Public Accountant (CPA) designation marked a pivotal milestone in the profession's history, reinforcing high standards of financial integrity, regulatory compliance, and professional expertise across various industries. In the Philippines, the CPA profession has played a vital role in upholding financial accountability and governance, with the Philippine Institute of Certified Public Accountants (PICPA) overseeing its development across four major sectors: Public Practice, Commerce and Industry, Academe, and Government.

Traditionally, CPAs have been associated with auditing and taxation, but their roles have expanded significantly to encompass strategic financial management, risk assessment, and regulatory oversight. However, as the demands of the profession evolve, many CPAs transition between sectors, influenced by factors such as job satisfaction, career growth opportunities, work-life balance, and ethical considerations. Public accounting, while offering extensive experience and career mobility, is known for its high-pressure environment. Industry roles provide financial stability and specialized responsibilities, while government positions attract professionals with their job security and regulatory influence. Meanwhile, academe offers intellectual fulfillment and the opportunity to shape the next generation of accountants.

Despite the increasing trend of CPAs moving across different sectors, there remains a gap in literature that comprehensively explores their experiences in navigating these transitions. Existing studies primarily focus on sector-specific challenges but do not provide a holistic view of CPAs' career mobility and the factors influencing their professional choices. This study seeks to bridge that gap by examining the work experiences of CPAs with at least a year of experience in multiple sectors. By comparing their job environments, challenges, and levels of job satisfaction, this research aims to offer valuable insights into the evolving dynamics of the accounting profession. Furthermore, it seeks to guide aspiring CPAs in making informed career decisions by highlighting the realities of working in different sectors, helping them navigate their professional paths effectively.

LITERATURE REVIEW

CPAs in public accounting play a crucial role in auditing and taxation, with large firms emphasizing strong ethical standards (Bobek et al., 2016). However, high workloads contribute to stress and turnover, as many CPAs transition to industry for better work-life balance (Gentry, 2016; Buccheit et al., 2016).

CPAs in industry take on strategic roles beyond financial reporting (Abedin, 2018). Many move from public practice due to job stability and compensation (Murphy, 2023). However, industry roles require adaptability, especially in regulated sectors like cannabis, where CPAs face complex compliance challenges (Owens-Ott, 2020).

Many CPAs transition to academe to train future professionals, reporting higher job satisfaction and flexibility (Ayres et al., 2016; Daniels et al., 2019). However, declining possession of practice credentials among faculty raises concerns about graduates' preparedness for the profession (Smith & Emerson, 2017).

Government CPAs ensure financial accountability and compliance (Ritonga, 2020). The sector offers job stability, but challenges include bureaucratic constraints and occasional unethical practices (Hansen, 2014; Kelly, 2020).

CPAs move between sectors due to salary, work-life balance, and career growth (Boateng, 2019; Hansen, 2014). Effective retention strategies include training, incentives, and strong organizational culture (Vasquez, 2014; Singh & Pandey, 2023).

RESEARCH METHODS

Research Design

The researchers employed the qualitative multiple case study research method which focuses on understanding people's experiences, thoughts, and feelings in detail and allows the researchers to collect in-depth, context-specific data, offering a comprehensive understanding of how CPAs navigate sector transitions and challenges. The researchers identified two cases for this study: Case 1 - CPAs in Commerce and Industry, Academe, and Government sectors; and Case 2 - CPAs in Commerce and Industry, Academe, and Public Sectors. Multiple case studies allow the researchers to collect in-depth, context-specific data, offering a comprehensive understanding of how CPAs navigate sector transitions and challenges. This approach focused on understanding the complexities and nuances of the case within its real-life context.

Research Environment

The research is conducted within the region of Central Visayas and Zamboanga Peninsula. It covered four various sectors in accounting: academe, public accounting, commerce and industry, and government accounting. The study on CPAs' work experiences was conducted within office spaces and other workstations.

Research Participants

Participants are Certified Public Accountants (CPAs) with at least a year of experience in three of the following sectors: academe, commerce and industry, government, and public practice. The study used purposive sampling, a non-probability sampling technique employed in qualitative research where the researchers selected participants based on specific characteristics or criteria that align with the study's objectives.

Research Instrument

The primary instruments were the researchers themselves. Researchers collected data using semi-structured interviews, observation, and data mining, employing triangulation for validity and reliability (George, 2022).

Data Gathering Procedure

The researchers obtained informed consent and conducted interviews through Google Meet, Zoom and face to face in the participants' native languages, transcribing data for analysis of industry experiences and influencing factors. Additional data were gathered through data triangulation,

involving interviews with third parties such as colleagues, other CPAs, and other related individuals. This secondary data collection followed the same procedures as the primary data.

Data Analysis

The study used Merriam's qualitative data analysis, wherein researchers analyzed interview data using inductive and deductive reasoning. The data collected were translated into English and underwent coding and categorization based on similarities and relationships that reveals the themes and trends of the categorized data. This comprehensive analysis facilitated theory development, providing insights into CPAs' experiences across different sectors.

Ethical Consideration in Research

Based on the ethical guidelines outlined by Lewis (2016) and the Data Privacy Act of 2012. Ensuring the study was performed on an orderly basis wherein, participants were fully informed, participation was voluntary, and strict measures were implemented in protecting the data gathered as well as the anonymity of the participants' identities and privacy.

RESULTS AND DISCUSSION

The following results and discussion pertain to the work experiences of Certified Public Accountants across various sectors: Commerce and Industry, Academe, Public, and Government Accounting Practice. This aims to discuss and assess the participants' perspective upon exercising their professions across various sectors.

The researchers identified five main categories which are CPAs' Considerations in Choosing a Sector for Their First Work Experience, Influences of CPAs Decision to Work from One Sector to Another, Challenges that CPAs Encounter upon Working in Various Sectors, Strategies of CPAs in Overcoming Those Challenges upon Working in Various Sectors, and Realizations of CPAs upon Exercising the Profession Across Various Sectors.

CPAs' Considerations in Choosing a Sector for Their First Work Experience

CPAs' consideration defines the factors a CPA evaluates when deciding which sector to start their career for their first work experience, which is the initial job or role a newly qualified CPA takes after obtaining their certification. The participants highlighted factors such as *Employment Opportunity, Career Development, Personal Motivation, and Work Incentives*. Table 1 below presents some of their statements.

Table 1. Participants' Statements on the Considerations in Choosing Their First Work Experience

A. Employment Opportunity		
Cases	Participants	Statements
Case 1	P1	The names of those who passed were looked at, my name was there, I was given an offer in Cagayan and I accepted it.
	P6	If you're a fresh grad, it's really hard to land a job. That's the scenario nowadays, with so much competition, you don't have much choice. You just go for what's hiring.

	P2	Then, I didn't have a choice because I was a scholar, so my return service was to teach at (educational institution) for 5 years, but I had a choice on what kind of work I would do at the school since I could teach, and I could also work as staff.
	P4	It was because they were hiring. It was in the public sector. I first started in an audit firm.
Case 2		I decided to go with it since everything was paid for upfront (my schooling), no fees at all, and I liked it because it was one way for me to give back and show gratitude for being able to complete my education.
	P5	

B. Career Development

	P1	For experience of course. That serves as a stepping stone for you to have another job that is much bigger.
Case 1	P6	It's a starting point, to broaden your horizon. Don't be too selective, start small and then just keep going.

C. Personal Motivation

Case 1	P4	I was curious about what an auditor actually does. It's explained in class but it's different when you are actually into it. That's why I decided to go for it. And most of that peer pressure, it's because most of the CPA graduates really go into public. Public accounting, auditing after graduation. So that was more or less my motivation.
Case 2	P5	The only reason was because I was so carried by my belief, the gratitude that I had from the (institution) that has given me opportunities and chances.
	P3	I was thinking of becoming a practitioner because basically that is my purpose.

D. Work Incentives

Case 1	P1	The public practice sometimes it's just for experience. Then one thing that is nice about auditing firms is that you can travel.
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Many fresh graduates face intense job competition, leading them to accept available positions rather than waiting for ideal roles. Career development is a key consideration, with CPAs viewing early roles as stepping stones for future growth, often influenced by the availability of professional credentials like a CPA license. Personal motivations, such as curiosity and peer pressure, also play significant roles, while obligations tied to scholarships or return service requirements can limit choices but provide valuable experience. Work compensation and perks, like travel opportunities, are considered, but career development remains the primary focus.

To effectively support CPAs in their chosen sectors for their first work experience, the implementation of targeted career services provides guidance on employment opportunities and fosters career development through program inductions and continuous learning. Cultivating a supportive work environment that values individual aspirations and emotional connections perceives the importance of personal motivations and ensures transparency regarding contractual

obligations. Offering professional development benefits and promoting a culture of collaboration enhances job fulfillment and retention.

Influences of CPAs Decision to Work from One Sector to Another

The influences of CPAs' decision to move from one sector to another refer to the various factors or conditions that affect or guide a CPA's choice to transition between different areas of employment, such as moving from public accounting to private industry or from corporate roles to non-profit sectors. These influences include *Monetary Consideration*, *Personal Life Fulfillment*, and *Mental Strain from the Previous Work Environment*. Table 2 below presents some of their statements.

Table 2. Participants' Statements on the Influences that Made Them Decide to Work from One Sector to Another

A. Monetary Consideration

Cases	Participants	Statements
Case 1	P1	Well the difference is the salary, compared to others, the auditing is small (salary).
	P2	It's about the salary and stability. In my previous workplace, we relied on student enrollment when it came to teaching, so it wasn't that stable. And, of course, the pay was lower. Unlike in the government, where the salary isn't that high, but the stability is there. You're sure that at the end of the month, you'll get your salary because it doesn't depend on enrollment.
Case 2	P6	We want to earn a higher salary to uplift our lives.
	P4	As for having my own business (bookkeeping), I really want to start one, especially when you become accountants, our earnings are really limited, especially for those who teach; there's hardly any income.

B. Personal Life Fulfillment

Case 1	P6	To uplift our lives, like wanting to have a car.
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C. Mental Strain from Previous Work Environment

Case 2	P4	In public accounting, there's a lot of pressure on you. In private accounting, it's a bit more relaxed. That's why the desire to experience other sectors is really unavoidable.
	P5	I enjoyed exercising my profession, but I found out that it's really hard to teach, because I don't have patience with the students.

Financial motivations, such as the pursuit of higher salaries and job stability, are central, with CPAs moving to sectors offering better compensation and growth opportunities. Personal fulfillment also plays a significant role, as many CPAs seek improved work-life balance and a better quality of life. Also, mental strain, particularly from high-pressure environments in public accounting or academe sectors, pushes some CPAs to explore less stressful roles. These career transitions are shaped by the desire for a better fit between professional aspirations, financial

security, and personal well-being. Organizations can address these factors by offering competitive salaries, professional development, and policies that promote work-life balance, which can improve retention and job fulfillment.

Challenges that CPAs Encounter upon Working in Various Sectors

When CPAs work from one sector to another, CPAs face various challenges that can be demanding, mainly when expectations and responsibilities differ from their previous roles. Such challenges are *Student Management Difficulties, Heavy Workload, Difficulties in Work Adjustment, Unethical Requests from Clients, and Inadequacy of Financial Documents*. Table 3 below shows some of the participants' statements.

Table 3. Participants Responses as to the Challenges They Encounter Upon Working in Various Sectors

A. Student Management Difficulties

Cases	Participants	Statements
Case 1	P1	<p>I really only got turned off with Zoom when teaching shifted online, so I couldn't really assess the students properly especially when there were instances that they would say 'Ma'am, your signal is really slow.'</p> <p>There was only one time when I got really mad at my student. It was something like there was an examination, a simultaneous examination, and they had to study for one of their subjects, so they missed my class. I said, 'Where are my students? They didn't show up!' That was it.</p>
Case 2	P3	<p>In DBP, of course, there are students who need to practice, you have to teach them first. Then there was one student where it took a long time because they didn't know the sequence of the alphabet.</p>

B. Heavy Workload

P2		<p>The transactions are very different in government versus in private. My role is different, so from education or academe background to actual accounting work, it's really different. The volume of work and the nature of the work is different because accounting in the government is different from accounting in the private sector.</p>
Case 1		<p>When it comes to the government, accountability is really emphasized here. In government, you need to organize the records from the previous accountant or the person in charge because there might be some deficiencies and confusion in the financial records. You need to study the procurement process because if there are issues, it can fall on you since you are responsible for the documentary requirements and fund accountability. If there are problems, you could also be involved.</p>
P6		

C. Difficulties in Work Adjustment

Case 1	P2	<p>My role was nationwide; I was responsible for monitoring all the regions across the entire country for this agency. And from a small school of just</p>
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handling a department moving towards nationwide accounting, so it's a very big adjustment.

	P6	From my previous experience in the private sector, my job was routine. When I arrived in academe, I really had to study. In academe, you have to think every time you teach; you can't just stay stagnant because there are capable students. While in the government, you still need to relearn everything, especially the procurement process.
	P3	It will really take your time to accept and adjust. It's challenging because you do it yourself, and you do it hard.
Case 2		It's really hard to adapt from one sector to another. There's quite a difference in culture, in etiquette, in what's expected of you and your responsibility, growth and responsibilities. We can also talk about the entry barriers because you need certain experience before we can go to this one. It really affects your performance at the start because you're learning again.
	P4	

D. Unethical Requests from Clients

Case 2	P3	We're not really auditing properly because there are requests for leniency, and we feel sorry for them. Then we find that some people are not paying their taxes properly. I started auditing over 30 years ago, but the truth is, we really can't audit properly. And if you try to do a proper audit, there are no accurate records either, because there are no proper records.
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E. Inadequacy of Financial Documents

Case 1	P5	When I tried to practice in the accounting profession I found out that it's really hard to accept and make a financial opinion because of the inadequacy of the report.
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These challenges suggest a need for targeted support structures within organizations to address CPAs' unique transition difficulties and sector-specific obstacles. There's a need for structured training programs, and realistic work expectations, to help CPAs adapt more smoothly and prevent burnout. Additionally, encountering inadequate financial documents points to a critical need for improved financial documentation practices. These challenges underscore the need for targeted support, including training programs and improved documentation practices, to help CPAs navigate sector transitions successfully and maintain professional standards.

Addressing these issues would not only aid CPAs in delivering accurate, compliant work but would also enhance organizational efficiency and accountability, ultimately strengthening the profession's standards and overall workplace sustainability.

Strategies CPAs Used to Overcome the Challenges Encountered Upon Working Across Various Sectors

CPAs' deliberate approaches to transitioning to a new work environment. These strategies often include *Openness to Learning Again, Logical Reasoning, and Seeking for Support and Communication*. Each strategy helps CPAs manage the different demands, expectations, and complexities they face

when transitioning from one sector to another, enabling them to succeed in unfamiliar professional landscapes. Table 4 below presents the participants statements.

Table 4. Participants' Responses as to the Strategies they Used to Overcome the Challenges they Encountered Upon Working Across Various Sectors

A. Openness to Learning Again		
Cases	Participants	Statements
Case 1	P2	Relearn then study. Be open to learning again, and be willing to feel ignorant again, even if you came from the academe. That's what's important.
	P1	You can't do anything else, so you just have to understand them. You just really enjoy it, but you also need to try other experiences. If you don't try to grow, you'll really get stuck. So, for your own self, you need to keep learning.
B. Logical Reasoning		
Case 1	P6	You really need to apply logical reasoning, like being rational, but you also need to consider the feelings of others. For example, if we say 'should we really change this?' we have to consider their feelings. So, with that, of course, we don't do it abruptly—slowly, until they realize it's actually easy. Eventually, they won't even notice that they're already using the new way. That's the process. Change is really difficult, change is constant, and people's reactions to change aren't easy, so it has to be done gradually.
C. Seeking for Support and Communication		
Case 1	P2	Do not act like you know everything. Even if you come from the academe, it doesn't mean you know everything, so you still have to ask.
	P4	Another thing is learning to ask for help from your colleagues or superiors. If you're having a hard time, don't just keep it to yourself and suffer in silence. I think it's better to communicate your issues with your immediate supervisor or colleagues, and they can actually help you.

CPAs utilize strategies in order to overcome challenges which can be done through continuous learning which is significant as it allows CPAs to be in-depth with their environment by keeping their knowledge and skills in-tact, thus avoiding stagnation and staying competitive in their profession. Also, ethical reasoning with empathy ensures that CPAs retain their moral integrity in considering the social-emotional development of their working environment as well as seeking support and communication highlights the importance of reaching out for guidance which helps CPAs in adapting more quickly and effectively into the new sector. Such strategies prepare CPAs in navigating complex environments in adapting to varying roles and expectations.

Realizations of CPAs Upon Exercising the Profession Across Various Sectors

This category covers the understanding CPAs acquire through their experiences in diverse sectors. It shows their recognition of the value of various professional environments in enhancing their expertise, adaptability, and overall effectiveness in their accounting roles. This realization

emphasizes the importance of *Gaining Knowledge Across Sectors, Fulfillment in Serving Others, Adapting to Change, Upholding Integrity, and Fostering Personal Growth*. Table 5 below shows the responses of the participants regarding such.

Table 5. Participants' Responses as to Their Realizations Upon Exercising the Profession Across Various Sectors

A. Gaining Knowledge Across Sectors		
Cases	Participants	Statements
Case 1	P1	In public practice, it's really well-versed, you can learn a lot and gain knowledge in different aspects.
	P4	I realized that you can really consolidate what you learned in college if you experience working in all sectors. That's why, for me, during college, it's best to intern in different sectors like cycling through each one. It also helps with the challenge of choosing your first job. If you're exposed to all sectors, you'll have a better mindset when deciding. That's what I experienced and realized—that it would have been much better if, when I was younger, I had tried working in all sectors, even just on a temporary basis.
Case 2	P5	My learning experience is that you really have to listen to what's being said in any situation, especially in any establishment. They always have needs, like the discipline of their staff or their manpower. It really depends on the situation of the company you're serving because you can't be the one to impose your own ideas. The important thing is to listen, that's the key. After listening, you need to digest what they've told you about the situation, and then that's the time you can give your ideas. In my experience, for example in (particular institution), during the time of (person A) and the other one (person B), that's when the transformation started. A lot of improvements were made that led to the development today. In schools now, some have followed and maintained those good practices.
B. Fulfillment in Serving Others		
Case 1	P1	If you don't try to grow, you will get stuck, so you need to make an effort to learn. If you have aspirations and something you want to do, you should go for it. Just like in our profession now, that's very important. If you see other opportunities, like freelancing or doing international audits, you should give it a try if that's what you really want.
	P2	You will feel the direct impact of your work and a sense of fulfillment when you see your students graduate and become professionals. The sense of fulfillment and the impact you have on your students' lives is priceless.

Case 2 P5

You will find later on that satisfaction really depends on yourself. You find joy in teaching because you are able to help the students. Of course, that's good, but on the other hand, those who don't like teaching may tend to go into business or find other jobs in the government or private sector. Although the salary may be the same, the burden is not on you because you won't feel guilty thinking, 'Oh no, my student has failed.' Instead, you will feel happy when you see students like, 'Oh, that student has become a successful entrepreneur, and they are doing well,' right?

C. Adapting to Change

Case 1 P2

In the academe, there are too many theoretical discussions, and there is very little exposure to reality when you move to practical accounting work. It's possible that our theories in the academe are bloated to the point that we are not really preparing students for the workforce. I realized that even though the academe is the least-paying industry, it is also the most challenging.

Case 2 P4

I really realized that it's very difficult to move from one sector to another because there are differences in culture and company. You really need to adapt as quickly as you can.

D. Upholding Integrity

Case 1 P6

A sense of responsibility should be highlighted in your work. There will be people who may not like you, but you won't know why. The important thing is that there are people who understand and appreciate you. Just follow the guidelines, and COA will back you up.

Case 2 P5

One important thing is that you need to be transparent and truthful. You shouldn't just pretend to be honest, only for your words to not be true in the end.

E. Fostering Personal Growth

Case 1 P6

Contentment is also important. Of course, I want to get promoted and earn a higher salary, but in reality, that can be difficult to achieve. So, you need to discipline yourself to be content with where you are for now. Take it slow, as we gain wisdom. One of our takeaways is that if your intentions are genuine, just follow the guidelines.

Case 2 P3

I prefer not to do auditing anymore but rather to focus on creating or preparing financial reports but it's still the same. Maybe it would be better to teach business, that might be the best way for us to serve.

The study found that education and professional experience significantly impact the development of CPAs, highlighting the importance of integrating theoretical knowledge with practical skills in the public sector to excel in their profession and the need for better preparation for real-world accounting practice. Integrity and ethical conduct are essential in accounting, emphasizing accountability and transparency. Job satisfaction for CPAs is closely linked to a sense of fulfillment, with teaching offering a unique and deeply rewarding experience. Finding career

satisfaction involves aligning work with values and fostering personal growth for a fulfilling career path upon exercising the CPA profession in different sectors.

CONCLUSIONS AND RECOMMENDATIONS

This study explored the professional journeys of CPAs as they navigate various sectors, emphasizing the personal and environmental factors that shape their careers. By describing their experiences, the research provided valuable insights into how CPAs adapt, grow, and develop across different work environments, balancing their personal aspirations with sector-specific demands. This deeper understanding contributed to a broader perspective on the realities of the accounting profession.

The research highlighted the importance of aligning personal values and motivations with the opportunities and challenges present in different sectors. It also underscored the significance of resilience, adaptability, and continuous learning in overcoming obstacles and thriving in new environments. These qualities not only enhance CPAs' effectiveness but also ensure their long-term satisfaction and growth in their chosen profession.

In conclusion, the findings of this study underscored the dynamic and multifaceted nature of the accounting profession, offering valuable lessons for CPAs, employers, and educators. By fostering environments that support both professional and personal development, the accounting industry can better equip CPAs to navigate diverse career paths while maintaining their commitment to integrity, service, and lifelong learning.

CPAs should prioritize flexibility, continuous learning, and value alignment for long-term career fulfillment. Educational institutions strengthen the practical components of accounting programs to bridge the gap between theory and practices, while employers and professional associations should offer sector-specific training to support career transitions. Future research should explore challenges in applying theoretical knowledge to practice and develop targeted solutions.

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