

**JOB PERFORMANCE BETWEEN PROFESSIONAL ACCOUNTANTS OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA (ICAN)
AND ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA (ANAN)**

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Abstract

The Institute of Chartered Accountants of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN) are two major professional accounting bodies in Nigeria. However, there is a dearth of studies on the performance of their products in workplaces. This study aimed to compare the performance of professional accountants affiliated with ICAN and ANAN. Purposive, snowballing and convenient sampling techniques were employed in selecting the study area and 69 bosses of professional accountants respectively. Professional Accountants' Performance Rating Scale (PAPRAS) with reliability index of 0.80 was adapted from a study by Mustapha and Hassan (2012). Lawshe Content validity was used to revalidate the instrument and this yielded 0.95. The reliability of revalidated instrument was established using Cronbach Alpha and this yielded 0.88. Median and interquartile range was used to answer the two research questions, while an independent sample t-test was used to test the two hypotheses raised for the study. The findings of the study showed there was no significant mean difference in the rating of the bosses of the professional accountants on the professional job knowledge and quality of work of ICAN and ANAN members. There was a positive rating of the professional knowledge and quality of work of the professional accountants as rated by their bosses. The study recommended that recruiters and employers should employ professional accountants based on competence, without sentiments nor preference for a specific professional accounting body. Professional accounting bodies should continue to update their members with the necessary and current trends in the industry.

Keywords: Professional Accountants, ICAN, ANAN, Job performance

Introduction

Accountants work in large, medium, and small firms, and as individual practitioners. They also work within commercial, industrial and financial enterprises, non-profit organisations, public sector entities, and academic institutions. General accountants collect and examine financial records and documents to create financial reports, prepare profit statements, and complete tax returns. Typically, general accountants are not involved in external audits for companies or in the preparation of audited financial statements because they do not possess the specialised knowledge required for these accounting services. A general accountant cannot serve as Chief Financial Officer of a company. However, professional accountants are experts in accounting matters such as preparation of financial statements, taxation, auditing, forensic, and offering professional advice. They provide specialised services that general accountants do not provide. A professional accountant is a person who has accomplished and exhibited a suitable degree of expertise in accounting through training, useful experience, and assessment and who maintains proficient ability through regular professional development (IAESB, 2013).

Professional accountants are individuals who belong to a group of influential stakeholders with great favourable influence in society (Brouard, Bujaki, & Durocher, 2017). Professional accountants, therefore, contribute to the growth of individual companies, support and sustain non-profit organisations, and assist governments in achieving economic and social objectives. They also contribute to financial

market performance by reporting and assuring financial information on which investors and other stakeholders rely. The significant contributions of professional accountants to every sector of the economy could be a reason while they are in high demand. They offer guidance, and provide reliable information concerning financial related matters. Professional accountants belong to the professional body as a channel for promoting professional development. Thus, affiliation with professional accounting bodies provides professional accountants with the necessary training and skills for effective functioning (Akinteye, Yorks, & Ullah, 2015)

Globally, the Association of Chartered Certified Accountants (ACCA), the Institute of Chartered Accountants in England and Wales (ICAEW), the American Institute of Certified Public Accountants (AICPA), Certified Public Accountants (CPA), Ireland and the other members of the International Federation of Accountants (IFAC) are examples of professional accounting bodies. In Nigeria, the regulatory authority of professional accounting education mainly rests on the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN). There are other bodies, like the Chartered Institute of Taxation of Nigeria (CITN) and Chartered Institute of Cost and Management Accountants (CICMA). ICAN was established on 1st September 1965 by an act of parliament. ANAN became chartered by Act 76 of 1993 (CAP. A26) on 25th August 1993 as another professional accounting body to perform the same function as ICAN. It thus implies that professional accountants in the nation are expected to primarily belong to any of the two bodies or both. Professional affiliation contributes to the performance of professional accountants at workplaces and in practice.

Organisational leaders are always interested in the job performance of every staff because human resources are great assets to organisation survival (Abdulrahmon, Adeleye, & Adeola, 2018). Job performance refers to the actions taken by an individual to achieve an organizational goal. It captures how professional accountants are able to meet job expectations of their organisation

(Abdulrahmon *et al*, 2018). Abdulrahmon *et al* (2018) posit that high technical skills of employees should result in higher job performance. Świetla (2018) used educational standards developed by the International Federation of Accountants (IFAC) to apply technical competence, professional skills, values, and attitudes to professional accountants. The author described professional competence as employees' ability to perform assigned tasks according to expectations and established standards, the performance of tasks using professional skills, values, ethics, and attitudes. Specialised accounting skills are achievable through affiliation with a preferred professional accounting body.

Few studies have been carried out on the performance of professional accountants at workplaces. carried out a study to know how educational qualification, professional qualifications and years of experience could impact job performance of professional accountants who work in the Bursary of the University of Ibadan. The finding showed there was no significant mean difference in the job performance of the professional accountants affiliated with ANAN and ICAN. The finding showed that ICAN members as well as ANAN members have a good job performance as personally rated by them. The study adopted an instrument that allowed the professional accountants to rate their job performance. Such rating is prone to inaccuracy with tendency of overrating of the subject matter. Asien (2021) carried out a study to determine the preference for professional accountants in the private sectors in Nigeria. The authors main focused was on the demand for Chief Financial Officers (CFOs) with specific professional affiliations in the private organisations. The result showed most of the CFOs were ICAN members and most of the foreign CFOs were ANAN members. The study found a significant difference between CFOs with ICAN affiliation and CFOs without ICAN affiliation. The study emphasis was on the CFOs' preference for a specific professional affiliation. Job performance was inferred based on professional accounting affiliations of the CFOs.

Castro, Prenda, Dolot, Laguador, and Dotong (2016) conducted a study to determine the job performance of computer engineering

graduates. The performance was measured by the immediate bosses of the graduates based on their competence, commitment, caring and credibility. The result showed that the graduates were highly rated in demonstrating a passion for execution and a sense of urgency in all tasks, working professionally with their teams in applying suitable technology to accomplish their given tasks and practising honesty, fairness and transparency in all business transactions with the stakeholders. The assessment of the graduates by their bosses in producing findings of the study could be more reliable than the personal assessment of the graduates. Plantilla (2017) assessed the employers' feedback on the performance of business graduates of the University of Rizal in the workplace. The respondents were assessed with respect to knowledge, understanding, skills and personal qualities. The finding showed a significant difference in the performance of graduates in terms of positions and length of service, as revealed by the variations in the level of satisfaction of the employers on graduates' performance at work. The finding implies that the employers placed a strong preference on the business graduates, observed a balanced knowledge and skills of graduates and what the employers expect.

There has been debate among various stakeholders regarding the equivalence of the quality of professional accountants produced by these two professional bodies. A very few studies have been conducted on the job performance of professional accountants in Nigeria. Such studies were carried out to determine the influence of professional affiliation on job performance and the choice of the preference of CFOs based on professional affiliations. Most of the research on professional accounting bodies in Nigeria has mainly focused on various aspects of accounting profession with little attention given to comparative studies on the job performance of ICAN and ANAN members in their workplaces. A similar study by Abdulrahmon *et al.* (2018) on job performance of professional accountants used self-reported instrument to measure the performance of the professional accountants in their workplaces. Therefore, this study assessed the job performance of professional accountants with ICAN and

ANAN affiliations in their respective workplaces.

Purpose of the Study

The purposes of this study are to assess:

1. The job knowledge of professional accountants affiliated with ICAN and ANAN
2. The quality of work of professional accountants affiliated with ICAN and ANAN

Research Questions

The following research questions were raised for the study:

1. What is the level of professional job knowledge of ICAN and ANAN members as rated by their employers/immediate bosses?
2. What is the level of quality of work of ICAN and ANAN members as rated by their employers/immediate bosses?

Hypotheses

1. There is no significant mean difference in the professional job knowledge of ICAN and ANAN members as rated by their bosses
2. There is no significant mean difference in the quality of work of ICAN and ANAN members as rated by their bosses

Methodology

Research Design

This study adopted non-experimental design of survey research type because the study did not manipulate any data but obtained data from the employers' and immediate bosses of the professional accountants in their workplaces. In this study, the variables include the professional job knowledge and quality of work demonstrated by the professional accountants in their workplaces.

Population and Sample

The population of the study consisted of bosses of professional accountants. Multi-stage sampling procedure was employed in selecting samples for this study. Nigeria comprises six-geo political zones: North Central, North East, North West, South East, South-South and South West. Purposive sampling technique was used to select Lagos to represent the Southern Zones and Abuja to represent the Northern Zones because Lagos and Abuja are cosmopolitan cities with a high concentration of professional accountants. Purposive, snowballing and convenient sampling techniques were also used to locate 69 bosses of the professional accountants in their workplaces. The sampling techniques implied that the bosses of professional accountants were sampled from their workplaces through suggestions of other bosses and those willing to participate in the study. The respondents were visited in specific offices where professional accountants can be found. Such offices include Accounts, Auditing, Budgeting, Tax, Bank Reconciliation sections in the higher institutions, Local Government Secretariats and State ministries.

Instrumentation

Professional Accountants' Performance Rating Scale (PAPRAS) was used for data collection. The instrument, reported with a reliability coefficient of 0.80, was adapted from Mustapha and Hassan (2012). The first section includes the respondents' demographic data. The second section includes items to measure the

performance of professional accountants who were employees of the organisation where they were rated. The instrument is a 5-point with the following keys: 5 = Very Good, 4 = Good, 3 = Average, 2 = Poor, 1 = Very Poor. The instrument has 16 items divided into two sections to measure professional job knowledge and quality of work of the professional accountants. The instrument was given to professional accountants and experts in research for content and face validity. Lawshe Content validity was used to revalidate the instrument and this yielded 0.95. The instrument was pilot-tested on 20 bosses who were not part of the final sample. The reliability of revalidated instrument was established using Cronbach Alpha and this yielded 0.88.

Method of Data Analysis

The data collected for the study were analysed with both descriptive and inferential statistics. Median and interquartile range were used to answer the research questions while independent sample t-test was used in testing the hypotheses raised for the study. The rating of the bosses of professional accountants on the professional job knowledge and quality of work of the professional accountants above 50% was considered high while rating below 50% was considered low. The hypotheses were tested at 0.05 level of significance. The data were analysed with Statistical Package for Social Sciences, version 26.

Results

Research Question 1: What is the level of professional job knowledge of ICAN and ANAN members as rated by their bosses?

Table 1: Professional Job Knowledge of ICAN and ANAN Members as Rated by their Bosses

S/N	Job Knowledge	ICAN members			ANAN members		
		Median	IQR	Remark	Median	IRQ	Remark
1.	Making decisions based on sound reasoning while established accounting processes	5	1	Very Good	4	1	Good
2.	Knowledge of appropriate policies that correspond with job duties	4	2	Good	4	1	Good
3.	Knowledge of job expectations	5	1	Very Good	4	1	Good
4.	Ability to prepare accurate work products	4	2	Good	4	1	Good
5.	Proficient in the use of accounting software	4	1	Good	4	1	Good
6.	Possession of necessary work skills	4.50	1	Very Good	4	1	Good
7.	Deep understanding of accounting concepts	4	1	Good	5	1	Very Good

Table 1 shows the result of the analysis of the responses of employers/immediate bosses on the professional job knowledge of ICAN and ANAN members working in their units. The result shows that most of the bosses rated ICAN members working with them 'very good' (Median = 5) and ANAN members 'good' (Median = 4) on their ability of making decisions based on sound reasoning while established accounting processes; the knowledge of ICAN and ANAN members in their workplaces on appropriate policies that correspond with job duties was rated good by their bosses (Median = 4); the knowledge of job expectations of ICAN members were adjudged very good (Median = 5) and ANAN members were considered good (Median = 4); ICAN and ANAN members' ability to prepare accurate work products was rated 'good' (Median = 4); ICAN and ANAN

members were said to be proficient in the use of accounting software (Median = 4); ICAN members were rated to have a very good possession of necessary work skills while ANAN members were rated to have a good possession of necessary work skills; ICAN members were said to have a good understanding of accounting concepts (Median = 4) while ANAN members were rated to have a very good understanding of accounting concepts (Median = 5). The results showed a range of 4 to 5 median rating with the interquartile range of 1 to 2. The findings showed that bosses of the professional accountants gave a positive rating of the job knowledge of ICAN and ANAN members at their workplaces.

Research Question 2: What is the level of quality of work of ICAN and ANAN members as rated by their employers/immediate bosses?

Table 2: The Level of Quality of Work of ICAN and ANAN Members as Rated by their Employers/Immediate Bosses

S/N	Quality of work	ICAN members			ANAN members		
		Median	IQR	Remark	Median	IQR	Remark
1.	Meeting job expectations on time	5	1	Very Good	5	1	Very Good
2.	Employment of best practices in the performance of a task	4	1	Good	4	1	Good
3.	Employment of standard procedures in the performance of a task	4	1	Good	5	1	Very Good
4.	Minimal supervision to accomplish tasks	4	1	Good	4	1	Good
5.	Work documentation	4	2	Good	4	1	Good
6.	Accuracy of task performance	5	1	Very Good	4	0	Good
7.	Display of professionalism	4	2	Good	4	1	Good
8.	Thoroughness in the performance of task	4	1	Good	4	1	Good
9.	Understanding of principles, concepts, techniques, requirements etc., necessary to accomplish job duties	4	2	Good	5	1	Very Good

Table 2 shows the ratings of the bosses of the professional accountants on the quality of work of professional accountants affiliated with ICAN and ANAN. The result shows that both ICAN and ANAN members were rated 'very good' on their ability to meet job expectation on time (Median = 5); both ICAN and ANAN members were rated to have good employment of best practices in the performance of a task (Median = 4); ICAN members were rated to have a good Employment of standard procedures in the performance of a task (Median = 4) while ANAN members were rated 'very good' (Median = 5); both ICAN and ANAN members were rated 'good' on their quality of minimal supervision to accomplish tasks (Median = 4); and both ICAN and ANAN members were rated to have a good work documentation quality (Median = 4). Also, the result shows that the professional accountants were rated to have a good display of

professionalism (Median = 4); the quality of the professional accountants on thoroughness in the performance of task was rated 'good' (Median = 4); the bosses indicated a good understanding of principles, concepts, and techniques of ICAN members to accomplish job duties (Median = 4), while ANAN members were rated 'very good' (Median = 5) on the subject matter. The results showed a range of 4 to 5 median rating with the interquartile range of 0 to 2. The findings showed that bosses of the professional accountants positively adjudged the quality of ICAN and ANAN members at their workplaces.

Hypothesis 1: There is no significant mean difference in the professional job knowledge of ICAN and ANAN members as rated by their bosses

Table 3: t -test for the Significant Mean Difference Between ANAN and ICAN Bosses' Rating on the Job Knowledge of the Professional Accountants

PAB	N	Mean	Std. Dev.	t-value	df	Sig.	Remark
ICAN	32	29.29	3.37				
				1.35	67	.18	NS
ANAN	37	37.30	2.30				

PAB = Professional Accounting Bodies; NS = Not Significant

Table 3 shows the result of the analysis of the mean difference in the professional job knowledge of ICAN and ANAN members as rated by their bosses. The result shows that the mean rating of the bosses of the professional accountants affiliated with ICAN ($\bar{x} = 29.29$, $SD = 3.37$) was less than the mean rating of ANAN ($\bar{x} = 37.30$; $SD = 2.30$) on the professional job knowledge of the professional accountants, however, the difference in the ratings was not statistically significant ($t_{(67)} = 1.35$; $p = .18$). Hence, the null hypothesis was

not rejected. The finding implies there is no significant difference in the professional job knowledge of ANAN and ICAN members as rated by their bosses. The bosses of the professional accountants rated ICAN and ANAN members to have a similar professional job knowledge.

Hypothesis 2: There is no significant mean difference in the quality of work of ICAN and ANAN members as rated by their bosses

Table 4: t-test for Significant Mean Difference Between ANAN and ICAN Bosses' Rating on the Quality of Work of the Professional Accountants

PAB	N	Mean	Std. Dev.	t-value	df	Sig.	Remark
ICAN	32	37.53	4.18				
				1.93	67	.06	NS
ANAN	37	39.16	2.76				

PAB = Professional Accounting Bodies; NS = Not Significant

The result of the analysis of the mean difference in the quality of work of ICAN and ANAN members as rated by their bosses are presented in Table 4. The result shows that the mean rating of the bosses of the professional accountants affiliated with ICAN ($\bar{x} = 37.53$, $SD = 4.18$) is less than the mean rating of ANAN ($\bar{x} = 39.16$; $SD = 2.76$) on the quality of work of the professional accountants working under them. However, the difference in the mean ratings of the bosses of the professional accountants was not statistically significant ($t_{(67)} = 1.93$; $p = .06$). Hence, the null hypothesis was not rejected. The finding implies there is no significant difference in the mean rating of the bosses of the professional accountants affiliated with ICAN and ANAN.

Discussion

This study examined the performance of ANAN and ICAN members as rated by their bosses. The finding showed a positive rating of professional job knowledge of ANAN and ICAN members by their bosses. The finding agrees with Long-Short (2023)'s position where it was asserted that professional job knowledge of professional accountant to entail a profound comprehension of the principles of accounts, tax collection regulations, and standards for financial reporting, and knowledge of the latest developments in the financial industry. The finding also agrees with Otuya, Egware, Eginiwin, Ofeimum, and Akporien (2021) who carried out a study on the job knowledge of professional accountants and accounting

lecturers teaching accountants in higher institutions with a focus on the use of accounting software in Delta State. The study found that professional accountants had more knowledge of accounting software far more than the accounting lecturers. The finding implies that the status of professional accountants' demands that they have good knowledge and mastery of their engagement. Professional qualification of professional accountants in form of professional affiliation is an added advantage. Professional accountants, regardless of their affiliation are expected to have adequate professional knowledge of their job roles. The prefix, 'professional', in addition to the status of the accountants, should result into a corresponding clear distinction between accountants and professional accountants. From the findings, the ability of professional accountants in making decisions based on sound reasoning, knowledge of appropriate policies that correspond with job duties, proficiency in the use of accounting software, possession of necessary work skills, and deep understanding of accounting concepts are indispensable aspects of job knowledge require of professional accountants.

The finding of this study showed that the bosses of the professional accountants positively adjudged the quality of work of the professional accountants affiliated with ANAN and ICAN. The finding implies that the professional accountants were good in their work engagement at their workplaces. This finding agrees with Mistry (2021) who conducted a study on the benefits of early students' professional affiliation as it. The outcome of the study showed the attributes of professional accountants to include demonstration of professionalism and upholding of high standard quality. In line with this study, it was found that the professional accountants met job expectations on time, employed best practices in the performance of their tasks, employed standard procedures in the performance of their tasks, were minimally supervised to accomplish their assigned tasks, accurately and thoroughly performed their assigned tasks, displayed professionalism, understood principles, concepts, techniques, requirements necessary to accomplish job

duties. All these characteristics are expected of professionals in their work engagement. These findings agree with Asien (2021) who carried out a study on the preference for professional accountants in private sector in Nigeria. The outcome of the study showed the importance of quality professional service rendered by professional accountants. These finding buttressed the importance of provision of quality accounting services by professional accountants as expected by bosses and the society at large.

The findings of this study also showed a non-significant difference in the professional job knowledge, and quality of work of ICAN and ANAN members as rated by their bosses. This finding implies that the bosses of ICAN member have same rating for ANAN members with respect to their professional job knowledge, and quality of work. These findings agree with Abdulrahamon *et al* (2018) who carried out a study to determine the impact of professional qualifications on job performance of professional accountants. This study found no significant difference in the job performance of professional accountants affiliated with ICAN and ANAN.

This implies ICAN and ANAN members are performing according to expectations as professionals. In this study, the bosses who rated the professional accountants were not new to the exercise as it is a normal practice to assess workers for promotion to ensure they possess appropriate skills and attitudes to work, among other factors, which invariably determine their promotion. The position of Dauda, Ombugadu and Aku (2015) and Asien (2021) from the opinions of respondents, that ICAN and ANAN are the two most dominant in the practice of accountancy profession in Nigeria affirmed the finding of this study. Recently, the coordinator of IFAC, during a visit to Nigeria, alluded to the roles of ICAN and ANAN in Nigeria as professional accounting bodies in the forefront of professional accounting education. Thus, it can be explained that professionals are meant to be a professional wherever they find themselves. Professionalism is a combination of affiliation with professional bodies, expertise, skilfulness, training and experience. Professional accountants are expected to be

knowledgeable and produced quality of work output as either affiliates with ICAN or/and ANAN.

Conclusions

Based on the findings of this study, it could be concluded that the professional accountants, ICAN and ANAN members were good in making decisions based on sound reasoning; have a good knowledge of appropriate policies that correspond with job duties and job expectations, have ability to prepare accurate work products, proficient in the use of accounting software and in possession of necessary work skill, have deep understanding of accounting concepts, and in summary have good professional job knowledge. Furthermore, the professional accountants, regardless of their professional affiliations were good in meeting job expectations on time; know how to employ best practices in the performance of a task and standard procedures in the performance of a task, accomplished tasks with minimal supervision, accurate and thorough in task performance, have a good work documentation and display of professionalism, understood accounting principles, concepts, techniques, requirements necessary to accomplish job duties, and have good work quality.

Recommendations

Based on the conclusions of this study, it is thus recommended that;

1. Employers and recruiters should prioritise competence, avoid sentiments and preference for a specific professional accounting body in engaging professional accountants for work.
2. Professional accountants should invest in self-development to meet job and societal expectations as professionals
3. Professional accounting bodies should continue to update their members with the necessary and current trends in the industry.
4. Professional accountants should regularly attend professional development of their respective professional bodies for frequent skills development.

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