

# The Cultural Values Domino Effect: How the Ball Rolls in Influencing University Students' Intentions to Take the Accounting Path

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## ABSTRACT

Students' cultural values can significantly impact their decision to enroll in accounting courses. Some students could be discouraged from studying accounting because of a poor view of the field stemming from cultural expectations. A lack of solid cultural values (Aesthetic, social, symbolic, spiritual, and educational) can negatively affect students aspiring to become accountants. In this context, our study sets out to ascertain how cultural values affect college students' decisions to pursue careers in accounting. With this aim, employing a quantitative technique and a survey questionnaire was appropriate to gather data from Omani undergraduate students. SEM-PLS, version 4.0 software, was used to analyze data. The outcome of our research was mainly the confirmation that cultural values—both symbolic and aesthetic—significantly impact students' decisions to pursue a career in accounting. However, there was no discernible influence of other cultural values (such as social, spiritual, and educational) on the decision to pursue a career in accounting. An accounting career ought to uphold Islamic ideals and beliefs. The capacity to exhibit Islamic beliefs and practices, which students believe is crucial while choosing a career in accounting. The research conclusions of this can help managers in the accounting industry make informed hiring decisions. They can adapt their recruitment efforts to attract talented people by comprehending the variables that affect students' decisions to pursue careers in accounting.



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## 1. Introduction

Cultural values can significantly impact how a student feels about their prospects in accounting. For instance, a student's decision to seek a career in accounting may be influenced by values such as diligence, integrity, and ethical conduct, mainly because they mesh well with the ethics of the field. Conversely, the collaborative character of accounting work may differ from cultural values that value individualism over teamwork. We may conclude that cultural values can significantly impact a student's choice to pursue a career in accounting and their approach to the profession (Dalci & Özyapici, 2018), and they found that students' desires for a future in accounting have no significant connection with cultural aspects, collectivism, and high uncertainty avoidance. Cultural features and surroundings are among the most significant factors that impact the Student Experience. Considering the significance of effectively managing the student experience and cultural nuances to boost student satisfaction (Matus et al., 2023).

The University of Technology and Applied Sciences(UTAS)/College of Applied Sciences (CAS) accounting graduates can quickly meet the requirements to obtain professional accounting qualifications (Madhar, 2022). However, the salaries of professional accountants were influenced by various factors related to qualifying for professional accounting programs, including lengthy duration, challenging coursework, and high costs (Madhar, 2022). Organizations like the Association of Chartered Certified Accountants (ACCA), Certified Public Accountants (CPA), and Certified Management Accountants (CMA) offer credentials to enhance earning potential (Madhar, 2022). The accounting function was created to provide value in pursuing self-determination, impartiality in managing community affairs, and participation in controlling society and national wealth. As awareness and knowledge of the importance of accounting continue to grow, it has become increasingly important in these areas (Rkein & Rkein, 2018).

Concepts related to motivational concepts, such as liking and wanting, and cultural orientations of horizontal independence and vertical collectivism may significantly impact students' learning (Ji et al., 2022). Accounting students or graduates face challenges due to intense competition among accounting firms for qualified graduates who are successful in attracting and retaining top talent. This competition is further complicated by the fact that few accounting firms understand the accounting considerations that college students take into account when choosing their first job (Baliyan & Baliyan, 2016). As per Ulvik (2020), aesthetics include information obtained by the senses that evoke feelings, and aesthetic values are ignored in modern education. Social value ties between peers may have an indirect impact on orientation and interpersonal trust (G. Wang & Hu, 2021). However, social value inclination varies among college students. In contexts of movement education, students' emotional and symbolic values have significant implications (Barker et al., 2020). The inconsistent integration of spiritual value in pre-registration education programs stems from a need for more direction and rigorous, confirmed spiritual care competencies that support the curriculum (Van Leeuwen et al., 2021). Leading experts invited to contribute to Teaching Virtues and Values bring various perspectives together (Pinheiro & Costa, 2020). It is a vital resource that encourages in-depth reflection on how ethics may and should be taught to accounting students. It also discusses and highlights the most recent research on educational values (Pinheiro & Costa, 2020). The challenges mentioned above-inspired researchers to examine how cultural values impact accounting career paths.

Hence, the study objectives and research questions are as follows:

The objective of the study:

- (1) Investigate the influence of aesthetic value on the profession selection targets of university pupils in accounting.
- (2) Examine the Impact of social value on university students' intentions to choose accounting careers.

- (3) Examine the Impact of symbolic value on university students' intentions to choose accounting careers.
- (4) Assess the Impact of spiritual value on university students' intentions to choose accounting careers.
- (5) Analyze the Impact of educational value on university students' intentions to choose accounting careers.

The research questions are:

How does aesthetic value influence university students' intentions to pursue a career in accounting?

- (1) How does social value influence university students' intentions to pursue a career in accounting?
- (2) How does the symbolic value influence university students' intentions to pursue a career in accounting?
- (3) How does spiritual value influence university students' intentions to pursue a career in accounting?
- (4) How does the educational value influence university students' intentions to pursue a career in accounting?

The theoretical framework of this study was structured around variables such as Cultural values (aesthetic), Cultural values (social), and Cultural values (symbolic) as independent variables. In contrast, the dependent variable is accounting career choice. The researcher's theoretical point of view on the existing literature has outlined the research variables in the study's theoretical framework, which was created by drawing inspiration from Dalci and Özyapici (2018). The study's main objective is to investigate the influences that affect college students' cultural values in choosing an accounting career. Figure 1 illustrates the research framework with both independent and dependent variables.

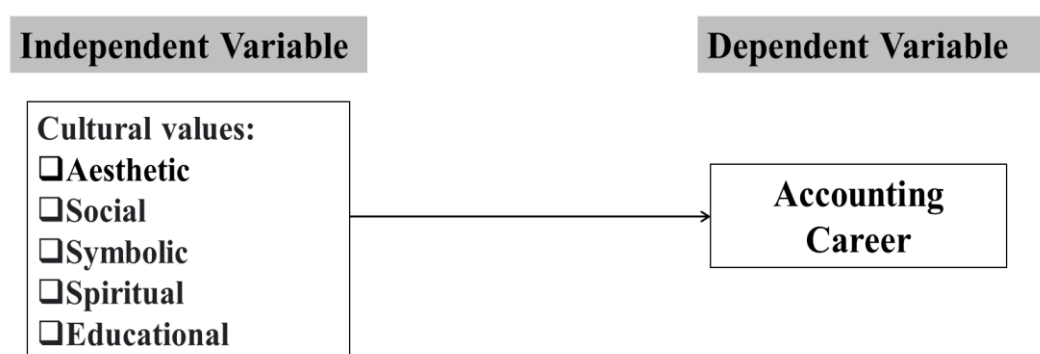


Figure 1 Schematic diagram of research framework

## 1.1. Literature Review

### 1.1.1. The Link between Cultural Values (Aesthetic, Social, Symbolic, Spiritual, Education) and Accounting Career:

Cultural values (aesthetic): The plan that will work to achieve benefits from identity-building processes and accountants' perceptions from their points of view was determined after presenting a mixed strategy by the participants that occupy the shade of photographic research and semi-structured interviews as an enriching methodology (Warren & Parker, 2009). Cultural values (social): According to Komori (2008), by applying a uniquely feminist approach, some female Japanese accounting professionals have worked to change this accounting practice daily. Their rigorous process aligns with the ongoing globalization of the

accounting field, which has helped expand opportunities for women. Cultural values (symbolic): The symbolism of health has a favorable impact on social acceptance, self-esteem, self-respect, and self-consistency, which in turn influences self-affirmation and consumer loyalty. Nevertheless, while self-affirmation significantly negatively impacts American customers' self-esteem and social acceptance, for Chinese consumers, social acceptance has no discernible impact. The authors discovered that the association between well-being symbolism, social acceptance, and social consistency had been positively moderated by correlative self-interpretation. The association between self-consistency and well-being symbolism is favorably modified by autonomous self-interpretation, whereas the relationship between self-esteem and well-being symbolism was negatively impacted (Wang et al., 2022).

Meanwhile, cultural values (spiritual): When individuals rely on their understanding of accountability and judgment in the University's official academic performance rating process, they encounter opposing moral and ethical standards. Also, when people wish to provide the best account to the account seeker, their perception of their capacity for self-evaluation and the formal regulatory accountability process depends on how they view what it means to provide an actual account. As a result, encouraging moral behavior in others can be a moral burden and may not result in sincerity or accountability for the "self" that goes beyond the bare minimum. When it comes to moral and ethical difficulties in self-accountability, however, the Vietnamese social, cultural, and political framework in which the university functions has revealed evidence of self-accountable behaviors of people based on cohabitation, a sense of obligation to others and self-awareness of accountability thresholds (Mai & Hoque, 2023).

Cultural values (educational): A transformation experience and a more thoughtful academic practice were identified within a challenging academic environment. Reflection is what is meant by this. Accounting academics who consider the function and goals of the accounting academy and their own identity within it are developing reflective academic identities, which have a broad impact (Haynes, 2023). Hence, it is hypothesized that:

- H<sub>1a</sub>: The aesthetic value positively impacts the career selection intentions of university students in the accounting field.
- H<sub>1b</sub>: Social value positively impacts the career selection intentions of university students in the accounting field.
- H<sub>1c</sub>: The symbolic value positively impacts the career selection intentions of university students in the accounting field.
- H<sub>1d</sub>: The spiritual value positively impacts the career selection intentions of university students in the accounting field.
- H<sub>1e</sub>: The educational value positively impacts the career selection intentions of university students in accounting.

## 2. Methods

The method of collecting and analyzing data for research is called research methodology. This chapter covers the most critical aspects of the study, including study design, population, sampling methods, measurement of variables, units of analysis, and data processing procedures. To analyze the data, descriptive statistics employed a quantitative strategy using a questionnaire to acquire quantitative data. Accounting Career Choosing a University was the helpless variable in this study. Independent variables are the accounting career choice, Cultural values (aesthetic), Cultural values (social), Cultural values (symbolic), Cultural values (spiritual), and Cultural values (educational value) factors that influence the University's reputation, University infrastructure, and University location of students at University and college in Oman. This questionnaire is adapted from Dalci and Özyapici (2018).

This closed-ended questionnaire recorded the response using a quantitative and convenient random sampling approach. Also, a questionnaire was divided into two main parts. The first part includes the demographical (Gender, Age, Nationality, Completed computerized accounting course, Major) Information provided in answer to the general questions related to their academic Major which were asked. The second part is subdivided into six sections: Accounting career choice, Cultural values (aesthetic), Cultural values (social), Cultural values (symbolic), Cultural values (spiritual), and Cultural values (educational value). Each section is directed to one variable. An online questionnaire helps obtain reliable information from Internet users and is one of the best methods to reduce research study costs (Demuyakor, 2020; Fricker, 2016).

Further, an online survey is usually applied to collect more information and to access a dispersed population (Kuila et al., 2019). An online survey was done, and questionnaires were distributed via WhatsApp and email. Students were requested to answer the questionnaire using the electronic link. The questionnaire data was gathered between February and March 2023. The researchers sent one daily reminder to respondents to answer the questionnaire.

This research targets at least 200 responses, and the population comprises college students in Oman. Finally, the researchers collected usable data from 121 respondents for analysis. It yielded a 77.75% response rate, and scholars suggest that a study with a 50% and the above response rate is suitable for further data analysis (Creswell & Poth, 2016; Babchuk, 2017). Establishing trust between the researcher and the participants is a time-consuming process that poses significant obstacles to obtaining a large sample size. A requirement of 10 occurrences per variable is a rule of thumb from simulation experiments when determining an appropriate sample size for a Cox regression analysis (Ogundimu et al., 2016). However, there is no risk for the authors to miss significant impacts of the chosen 121 samples when utilizing PLS-SEM, which is crucial for exploratory research and, consequently, for the advancement of theory creation (Willaby et al., 2015). Convenience sampling is frequently used in exploratory research to gather the required data. Convenience sampling was therefore used in the current study to gather research data. This sampling strategy has only allowed data to be gathered from participants who consented to be included in the study. Responses to the online survey were obtained using a Google Form.

Students at Universities and colleges in Oman are the unit of analysis. The variables in this study were measured using a set of survey methods that included a questionnaire such as accounting career choice, Cultural values (aesthetic), Cultural values (social), Cultural values (symbolic), Cultural values (spiritual), and Cultural values (educational value). The study used Excel and PLS-SEM 4.0 version software to analyze the data using partial least squares and structural equation modeling.

## **2.1. Reliability and Validity**

Cronbach's values are over the threshold level, ranging from 0.763 to 0.922. This research also looks at composite reliability to alleviate this problem. Sarstedt et al. (2021) state that composite reliability ratings must be greater than 0.70 but not above 0.95. Thus, the study has verified every variable in Table 1 below for validity and reliability.

Table 1 Reliability and validity

Variables	Cronbach's alpha	Composite reliability (rho <sub>a</sub> )	Composite reliability (rho <sub>c</sub> )	Average variance extracted (AVE)
ACC	0.825	0.853	0.879	0.598
CV_A	0.763	0.812	0.843	0.527
CV_EV	0.922	0.923	0.945	0.810
CV_So	0.857	0.859	0.897	0.635
CV_Sp	0.855	0.864	0.912	0.776
CV_Sy	0.850	0.862	0.904	0.707

The heterotrait-monotrait ratio (HTMT) values in Table 5 are less than 0.85. Sarstedt et al. (2021) advise using a bootstrapping technique (5,000 samples) to examine the HTMT confidence interval for every connection.

Table 2 HTMT

Variables	ACC	CV_A	CV_EV	CV_So	CV_Sp	CV_Sy
ACC						
CV_A	0.838					
CV_EV	0.693	0.680				
CV_So	0.798	0.892	0.731			
CV_Sp	0.685	0.685	0.845	0.831		
CV_Sy	0.752	0.642	0.777	0.816	0.770	

### 3. Results and Discussions

#### 3.1. Result

##### 3.1.1. Demographic Characteristics

Our sample size is 121: 11 males (9.1%) and 110 females (90.9%). Table 3 below provides demographic information for the sample selected in the current study. The table provides a comprehensive summary of the sample composition of the research, including percentages for respondents' majors, completion of computerized accounting courses, age groups, nationalities, and gender distribution.

Table 3 Demographic characteristics

Description	No.	%
Gender		
Male	11	9.1
Female	110	90.9
Total	121	100
Age		
<20	31	25.6
21-40	86	71.1
>40	4	3.3
Total	121	100

Nationality		
Omani	119	98.3
Non-Omani	2	1.7
Total	121	100
I Completed a computerized accounting course		
Yes	47	38.8
No	74	61.2
Total	121	100
Major		
Accounting	66	54.5
Non-accounting	55	45.5
Total	121	100

### 3.1.2. Descriptive Statistics

Table 4 below covers the descriptive statistics and the average mean of the dependent variable (Accounting career choice). The mean and median values provide central tendencies. The current study variables have mean values ranging from 2.868 to 3.934, indicating that the consensus among respondents is that a higher mean corresponds to a more significant positive disposition towards the variable being measured. On the other hand, the standard deviation represents the dispersion of the data, which varies from 0.991 to 1.279. The standard deviation indicates various factors and quantifies how cultural values affect students' views on their accounting careers.

Table 4 Descriptive statistics

Items	Mean	Median	Observed min	Observed max	Standard deviation
ACC_1	2.868	3.000	1.000	5.000	1.171
ACC_2	3.455	4.000	1.000	5.000	1.279
ACC_3	3.537	4.000	1.000	5.000	1.266
ACC_4	3.760	4.000	1.000	5.000	1.106
ACC_5	3.521	4.000	1.000	5.000	1.013
CV_A_1	3.612	4.000	1.000	5.000	0.991
CV_A_2	3.661	4.000	1.000	5.000	1.080
CV_A_3	3.463	4.000	1.000	5.000	1.060
CV_A_4	3.116	3.000	1.000	5.000	1.214
CV_A_5	3.479	4.000	1.000	5.000	1.136
CV_EV_1	3.793	4.000	1.000	5.000	1.149
CV_EV_2	3.934	4.000	1.000	5.000	1.148
CV_EV_3	3.884	4.000	1.000	5.000	1.100
CV_EV_4	3.802	4.000	1.000	5.000	1.125
CV_So_1	3.488	4.000	1.000	5.000	1.092
CV_So_2	3.545	4.000	1.000	5.000	1.060
CV_So_3	3.504	4.000	1.000	5.000	1.053
CV_So_4	3.331	4.000	1.000	5.000	1.086
CV_So_5	3.537	4.000	1.000	5.000	1.037
CV_Sp_1	3.702	4.000	1.000	5.000	1.001
CV_Sp_2	3.595	4.000	1.000	5.000	1.103

CV_Sp_3	3.463	4.000	1.000	5.000	1.136
CV_Sy_1	3.793	4.000	1.000	5.000	1.185
CV_Sy_2	3.876	4.000	1.000	5.000	1.110
CV_Sy_3	3.785	4.000	1.000	5.000	1.130
CV_Sy_4	3.174	3.000	1.000	5.000	1.073

### 3.1.3. Discriminant Validity Construct

Established methods were used to evaluate the validity of discriminants. For every Average (AVE's) root square for each variable, including the other variables, the correlation in Table 5 is more than 0.6 but less than 0.8. The discriminant validity constructs are shown in Table 5 below, documenting cultural values (aesthetic), cultural values (social), cultural values (symbolic), cultural values (spiritual), and cultural values (educational value). The path coefficients and results of the hypothesis testing are displayed by the discriminant validity using SEM-PLS software.

Table 5 Discriminant validity

	ACC	CV_A	CV_EV	CV_So	CV_Sp	CV_Sy
ACC	0.774					
CV_A	0.688	0.726				
CV_EV	0.614	0.571	0.900			
CV_So	0.680	0.716	0.651	0.797		
CV_Sp	0.580	0.542	0.749	0.709	0.881	
CV_Sy	0.638	0.521	0.690	0.701	0.657	0.841

Based on Table 6, the R-squared value for the model is 0.600 (Accounting career), which indicates that for roughly 60% of the independent variable(s), the variance in the dependent variable can be explained in the model. The number of predictor variables in the model is considered in the adjusted R-squared value of 0.582. It indicates that the model may have too many predictor variables, which do not substantially increase its predictive ability. The adjusted R-squared value is thus slightly lower than the R-squared value. When the number of predictor variables included in the model is considered, the adjusted R-squared value provides a more accurate indication of the model's predictive power. Since it allows for a more precise measure of a model's predictive power and prevents overfitting the model with pointless variables, the adjusted R-squared value is typically favored over the R-squared value.

Table 6 Explanation of the variance

	R Square	R Square Adjusted
Exogenous Variables -> Endogenous (Accounting career)	0.600	0.582

### 3.1.4. Hypothesis Testing

The results of the hypothesis testing are shown in Table 7 (Path Coefficients); two of the hypotheses are accepted, and three are not. Accept (support) hypotheses: The result showed that cultural values (aesthetic) (A) have a significant impact on accounting career choice (ACC) where the p-value  $p < 0.05$   $t = 3.757$ . This result indicates that cultural values (aesthetic) have a significant positive effect on accounting career choice. The second result showed that cultural values (symbolic) (S.Y.) have a significant impact on accounting career choice (ACC) where the p-value  $p < 0.008$   $t = 2.510$ . This result indicates that cultural values (symbolic) have a significant positive effect on accounting career choice. Not accepted/ Not supported



hypotheses: The result shows that cultural values (educational value) have no significant impact on accounting career choice (ACC) where the p-value  $p > 0.05$   $t = 1.008$ . This result indicates that cultural values (educational value) do not affect accounting career choice. The result shows that cultural values (social) have no impact on accounting career choice (ACC), where the p-value  $p > 0.05$   $t = 1.336$ . This result indicates that cultural (social) values do not impact accounting career choice. The result shows that cultural values (spiritual) have a significant no impact on accounting career choice (ACC) where the p-value  $p > 0.05$   $t = 0.234$ . This result indicates that cultural values (spiritual) do not impact accounting career choice.

Table 7 Path coefficients

Hypothesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values	Accepted/ Rejected
CV_A -> ACC	0.377	0.369	0.100	3.757	0.000	Accepted**
CV_EV -> ACC	0.117	0.116	0.116	1.008	0.313	Rejected
CV_So -> ACC	0.146	0.152	0.109	1.336	0.182	Rejected
CV_Sp -> ACC	0.027	0.031	0.113	0.234	0.815	Rejected
CV_Sy -> ACC	0.241	0.245	0.096	2.510	0.012	Accepted**

Note: Significance levels: \*\*\*  $P < 0.001$  ( $t > 3.33$ ), \*\* $p < 0.010$  ( $t > 2.33$ ), \* $p < 0.05$  ( $t > 1.605$ )

SEM-PLS results are shown in Figure 2, the results of testing hypotheses.

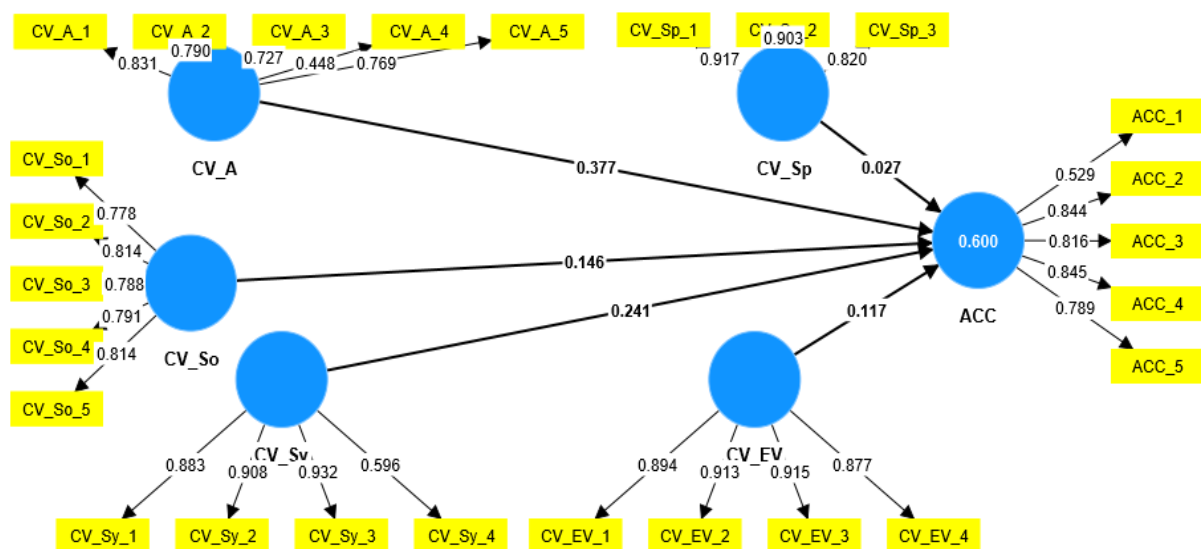


Figure 2 Demonstrate the results of testing hypotheses

### 3.2. Discussion

#### 3.2.1. The Impact of Cultural Values (Symbolic) on Choosing an Accounting Career

The cultural values (symbolic)(S.Y.) have a significant impact on accounting career choice (ACC) where the p-value  $p < 0.008$   $t = 2.510$ . This result indicates that cultural values (symbolic) have a significant positive effect on accounting career choice. The demands for creative and ordinary employment must be balanced, and players in the cultural industry—

whether they are people, companies, or communities of participants—often integrate. Numerous recommendations call for a more comparative analysis of personnel and workplace practices in the cultural industry. The study discusses how the administration managed and organized creative work and creative people (DeFillippi et al., 2007). It is believed that an accounting career should reflect the values and principles of Islam (Czerny, 2021); the ability to demonstrate Islamic values and principles through an accounting career (Kholid et al., 2020) is essential to representing Islam in an accounting career. When choosing a career in accounting, keep this factor in mind. They do not believe an accounting career's symbolic value is essential. Moreover, cultural value (symbolic) is Supported.

### *3.2.2. The Effect of Cultural Values (Social) on Choosing an Accounting Career*

The result shows that cultural values (social) have no impact on accounting career choice (ACC), where the p-value  $p > 0.05$   $t = 1.336$ . This result indicates that cultural values (social) do not affect accounting career choice. The reason behind the Impact of an accounting career on society is crucial to me when considering a career in accounting: social responsibility of an accounting career when deciding if it is the right profession for students, accountants need to contribute to society's well-being; auditing involves many fixed rules; it does not involve conceptual skills or judgment; the ability to positively impact society is an issue when selecting an accounting career and cultural value (social) in this study does not affect accounting career choice. Similarly, Horne et al. (2023) found that people with prosocial (but not self) social value orientation tend to be more intrinsically motivated by jobs promoting sustainability. Additionally, there is evidence that prosocial people are less skeptical of professionals than proself people, which raises the possibility of a drawback to the profession from drawing prosocial people (Horne et al., 2023). However, students must prepare for social inclusion (Szeto, 2022).

### *3.2.3. The Relationship between Cultural Values (Educational Value) in Choosing an Accounting Career*

The result about cultural values (educational value) has no significant impact on accounting career choice (ACC) where the p-value  $p > 0.05$   $t = 1.008$ . This result indicates that cultural values (educational value) do not affect accounting career choice. The study's hypothesis, 'the educational value positively impacts the career selection intentions of university students in accounting,' has yet to be accepted. The reason behind not supporting the research hypothesis is that the educational value of an accounting career is optional to students when considering a career in accounting. Students believe that ongoing education and professional development are not crucial components of an accounting career; the opportunity to learn and grow professionally is not an essential factor to consider when choosing an accounting career; students do not value the ability to increase their knowledge and skills in an accounting career continually. However, if students are to interact fully with educational technology content, Buliva (2020) recommended that instructors and content providers be aware of their students' cultural backgrounds. On the other hand, Maksymenko et al. (2020) found that project teaching is regarded by instructors and students alike as one of the most successful ways to shape the communicative cultures of prospective graduate students.

## **4. Conclusion**

The main objective of this study is to identify the Impact of cultural value on the intentions of university students to choose an accounting career. This study used one dimension (choosing an accounting career) to study the Impact of cultural value. Cultural values can play a significant role in shaping a student's attitude toward their future accounting career. Also, the career path that students choose can have a substantial impact on their

learning outcomes. This research found that cultural values—both symbolic and aesthetic—significantly impact students' decisions to pursue a career in accounting. However, there was no discernible influence of other cultural values (such as social, spiritual, and educational) on the decision to pursue a career in accounting. An accounting career ought to uphold Islamic ideals and beliefs. The capacity to exhibit Islamic beliefs and practices, which students believe is crucial while choosing a career in accounting. The research conclusions of this can help managers in the accounting industry make informed hiring decisions. They can adapt their recruitment efforts to attract talented people by comprehending the variables that affect students' decisions to pursue careers in accounting.

Similar research should be conducted using more recent data to fully reflect the state of accounting profession options and cultural values today. It enables more reliable results considering the changing nature of societal values and attitudes. Students who are increasingly aware of accounting processes and difficulties can make better career decisions and are more motivated to study accounting. The research conclusions displayed here can help managers in the accounting industry make informed hiring decisions. They can adapt their recruitment efforts to attract talented people by comprehending the variables that affect students' decisions to pursue careers in accounting. Managers and educational institutions can work together to create programs allowing students to intern, shadow, or be mentored. These courses help students develop a practical grasp of the accounting field and assist them in making better career decisions. Managers may foster a diverse and inclusive workplace by actively seeking out and helping candidates from various cultural backgrounds. Managers may recruit and keep a varied pool of accounting professionals by fostering a workplace that respects and honors multiple cultural viewpoints. By engaging in community outreach initiatives, attending industry events, and emphasizing the benefits of the accounting profession to diverse entities, managers can contribute to advancing the value of accounting. Managers may improve career satisfaction and raise retention rates among accounting professionals by providing chances for professional growth, mentorship programs, and clear pathways for progress.

## Acknowledgment

The research has used a small sample size, which could have limited the range of the results' application. The research might have considered only some potential confounding factors affecting how cultural values and career choices in accounting interact. The outcomes may have been influenced by socioeconomic position, educational background, or family influences. The study's conclusions could be strengthened by accounting for or further investigating these variables. Future studies can combine qualitative methods with quantitative data collecting, such as focus groups or interviews, to acquire a more profound knowledge of the factors impacting the intersection of job choices and cultural values.

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