

Assessment of the employed accountants' chances to enter and complete the professional accounting education program utilizing ecological systems theory

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Abstract

This article aims to assess the opportunities for employed accountants practicing in the economic sector in Algeria to enter and complete the professional accounting education program for the chartered accountant and statutory auditor utilizing Bronfenbrenner's ecological systems theory.

Through distributing a questionnaire to 90 employed accountants in the economic units across eastern Algeria to identify the ecological factors influencing their opportunities, the results revealed that individual factors such as experience, desire, knowledge, skills, and effort have a positive impact to enter the educational program. However, direct environmental factors within the microsystem, notably work hours and family commitments, may lead to the failure to complete it. It is the same type of impact resulting from family financial and social needs and their relationship with the work of employed accountants within the mesosystem.

Within the exosystem, the results indicated that adopting a combination of attendance and cloud-based programs enhances the opportunities for program completion. However, the results related to the factors of the macrosystem had a negative impact due to employed accountants' belief in the obstacles of the professional work environment and the lack of legal agility governing the profession. The researchers suggest considering the ecological perspective when designing the entry requirements for the professional accounting education program to provide employed accountants with a fair chance to complete it.
