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**THE LIVED EXPERIENCE OF BECOMING
ACCOUNTING PARTNERS IN THE KINGDOM
OF SAUDI ARABIA: A PHENOMENOLOGICAL
STUDY**

SAMI SOBHI SALEEM WAKED



**DOCTOR OF PHILOSOPHY
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THE KINGDOM OF SAUDI ARABIA: A PHENOMENOLOGICAL STUDY**

By

SAMI SOBHI SALEEM WAKED



**Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
University Utara Malaysia,
In Fulfilment of the Requirement for the Degree of Doctor of Philosophy**



**TUNKU PUTERI INTAN SAFINAZ
SCHOOL OF ACCOUNTANCY
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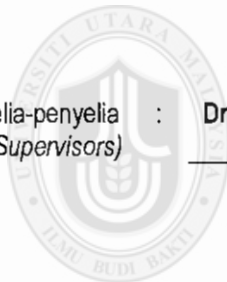
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ABSTRACT

The accounting profession in Saudi Arabia has developed greatly. However, little is known about the making of a partner in accounting firms in Saudi Arabia, which is the central issue of this research. This qualitative study aims at describing the essence of experiences of becoming accounting partners in Saudi Arabia. The researcher employs phenomenology approach to understand the lived experience of accounting partners and how would such experience affect their career. It mainly aims to describe the different experiences of fifteen (15) Saudi partners working in various accounting companies in Saudi Arabia. The researcher conducted interviews to explore the most important challenges of the accountants to become a partner. The interviews were transcribed and analysed. Based on the analysis, there is essence of experiences of the partners; such skills enable new accountants, especially those who desire to join the accounting profession, were described. The findings revealed the need to have good mentors, being professionally qualified, i.e. having the SOCPA certification, and capability to deal with work environment as essence of the 15 experiences that were interviewed. The researcher also found that there are different skills that the partner must have include responsible leadership, professional communication, good marketing skills and excellent command of English. The findings of this study could be useful to Saudi accountants where the challenges and difficulties that they may face during their journey to become partners, could encourage them to go through the partnership journey and eliminate many of unreal thoughts about this journey. In addition, the findings of the current study could be useful to the official parties that organizing the accounting profession in Saudi Arabia, such as SOCPA, by highlighting the issues that impede the Saudi accountants to become partners, which may lead to mitigation of professional requirements by the SOCPA.

Keyword: Partnership, kingdom of Saudi Arabia, Phenomena, Interviews

ABSTRAK

Profesion perakaunan di Arab Saudi telah membangun dengan hebat sekali. Walaupun begitu, tidak banyak yang diketahui tentang kerjasama antara rakan kongsi di firma perakaunan di Arab Saudi, yang mana ianya merupakan isu utama kajian ini. Kajian kualitatif ini bertujuan untuk mengenal pasti intipati tentang pengalaman peribadi antara rakan kongsi firma perakaunan di Arab Saudi. Penyelidik menggunakan pendekatan fenomenologi untuk memahami pengalaman hidup sebagai rakan kongsi pengamal perakaunan dan bagaimana pengalaman tersebut mempengaruhi kerjaya mereka. Tujuan utamanya adalah untuk menghuraikan pelbagai pengalaman berbeza daripada 15 rakan kongsi berbangsa Saudi yang bekerja di pelbagai syarikat perakaunan di Arab Saudi. Penyelidik mengadakan sesi temubual untuk mengetahui sejauh mana cabaran yang paling penting bagi pengamal perakaunan menjadi rakan kongsi. Sesi temubual dicatat dan dianalisa. Berdasarkan analisa yang dijalankan mendapati teras jawapan daripada pengalaman rakan kongsi, mampu memberi penjelasan tentang kemahiran mereka kepada pengamal perakaunan baru khususnya kepada yang ingin menyertai profesion perakaunan. Hasil Penemuan mendedahkan, pentingnya mentor yang baik, berkeelayakan profesional, mempunyai sijil SOCPA, dan mampu menangani pelbagai persekitaran kerja sebagai teras jawapan daripada 15 pengalaman yang diwawancara. Penyelidik juga mendapati bahawa rakan kongsi memiliki kemahiran yang berbeza-beza termasuk kepimpinan kebertanggungjawaban, kebolehan berkomunikasi secara profesional, kemahiran pemasaran yang baik dan kebolehan berbahasa Inggeris yang terbaik. Penemuan terhadap kajian ini sangat berguna kepada pengamal perakaunan Saudi yang mana menghadapi cabaran dan kesukaran dalam perjalanan mereka untuk menjadi rakan kongsi. Ianya juga boleh mendorong mereka untuk melalui perjalanan menjadi rakan kongsi dan tanpa mengambil kira kenyataan yang tidak tepat mengenai kerjaya ini. Tambahan pula, hasil kajian semasa ini boleh digunakan dalam badan-badan rasmi yang menyokong profesion perakaunan di Arab Saudi seperti SOCPA yang memberi penekanan terhadap isu-isu yang menghalang pengamal perakaunan Saudi dari menjadi rakan kongsi serta membawa kepada kurangnya keperluan profesional dalam SOCPA.

kata kunci : perkongsian, kerajaan Arab Saudi, Fenomenologi, Perakaunan

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CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

The nature of career paths in the professional accounting firms has drawn the attention of both professional and academic accounting researchers since long (Lombardi, Bloch, & Vasarhelyi, 2014). Historically, public accounting career paths have been “up or out,” with the standard career progression being from staff to senior to manager to senior manager to partner (Almer, Lightbody, Single & Vigilante, 2011). The term partner is still considered as a symbol of prestige, expertise and leadership in the world of job titles, but becoming partner is widely regarded as a badge of achievement, the route to partner can seem impenetrable to new entrants into the accounting profession (Cohen, Dalton, Holder-Webb, & McMillan, 2017; Young, 2014). Moreover, it is also argued that several partners are concerned about succession planning in the accounting profession despite prospects of sustained career development because of the clear importance of encouraging talented accountants to pursue this path (Young, 2014).

The role of the partners is continuously changing, and future partners will need to be adaptable, ambitious and resourceful if they want to make it to the top (Lombardi et al., 2014; Young, 2014). The importance of partners in the accounting industry requires the production of talented accountants from educational institutions equipped with required job skills (Carter, Axelsen, Titman, Aggarwal, & Fotheringham, 2016). Despite that the accountancy industry is a major contributor in any economy, and there were more than 165,000 students registered with accountancy bodies in the UK in

2012, many potential accountants are unclear about their career path (White, 2014). In addition, although the accounting firms primarily hire from top ten percent of the graduating class, however this does not guarantee success.

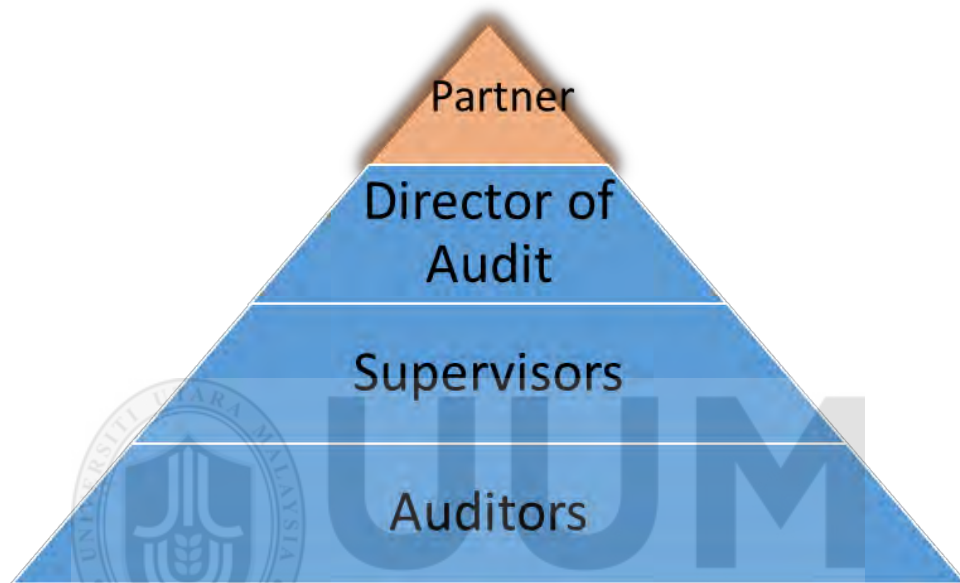


Figure 1.1 Organizational Structure in Accounting Firms

As it is shown in Figure 1.1, there are different stages to get the partnership, which starts with being auditor and ends with becoming a partner. Despite the figure shows four stages only, but there are many challenges and difficulties in each stage. As a result for the difficulties and challenges that surround the path for partnership, few accountants reach to the top of organizational pyramid in the accounting profession, which is the partnership. Therefore, Satatva (1999) indicates that the recruiters know in advance that the vast majority will leave and only one in a thousand will actually progress to become a partner.

In the Kingdom of Saudi Arabia (KSA), the president of the Saudi Organization for Certified Public Accountants (SOCPA) has pointed out that the percentage of Saudis

working in the accounting profession area does not exceed 28% (Matar, 2011). In addition, despite the number of Saudis working in the administrative fields is relatively large, but the number of Saudis who work as accountants and auditors is very small (Matar, 2011). To organize the accounting profession area in KSA, the SOCPA works on applying the most important professional rules. However, many problems and challenges still surround the accounting profession in KSA. According to Albader (2015), the major problem in the accounting profession in KSA lies in the fact that Saudis accountants are not adequately qualified. Moreover, the increased competition among the professional offices in KSA made the accounting fees compared to the provided services is relatively low (Albader, 2015). Nonetheless, the biggest challenges that have increased in the accounting profession in KSA is the rapid developments that are widely circulating in the world, especially in the areas of economic and accounting, which made the development of the accountancy profession a fundamental requirement (Al-Angari, 2007).

In the global practice of accounting profession, the Big Four is a repetitive term. The “Big Four” is a term coined in 2002, which refers to the four remaining large companies in the international accounting firms after the collapse of Arthur Andersen (Francis and Yu, 2009). These Big Four are Price Waterhouse Coopers, Deloitte, Ernst & Young and KPMG. The Big Four describe themselves as global professional firms and they provide many services including accounting, auditing, taxation, consultation, and other services that relate to the administrative and financial fields (Carter & Spence, 2014). As the Big Four are globally spread, they are present in KSA with some affiliations with local accounting professional firms. Although the Big Four are present in KSA, it is quite possible that the nature of career progression in these firms

and the non-big four firms are different due to size and organizational culture characteristics (Ashley & Empson, 2017).

With regard to challenges face the accounting professionals, Satatva (1999) and Lombardi, Bloch, and Vasarhelyi (2014) pointed out that in order to get professional accountants worth to be partners, it is necessary for an accountant to stay about 13 years in the same field to get promotion. This period, 13 years for promotion, must be continuous and served in one company (Satatva, 1999), which forms a big challenge for new entrants and accounting profession firms (Paine, 2017). Based on the statistics of Accountancy Age (2016), there was a decrease in the percentage of new partners who are under the age of 36 years. In addition, the statistics showed a noted increase in the number of females expected to be partners in the future. These results give an indication of the existence of a continuous challenge in the profession of accounting. Consequently, It can be inferred that the route to becoming a partner has become more long-winded than ever (Carter & Spence, 2014; Guinn, Bhamornsiri, & Blanthorne, 2004).

Recently, the number of accounting profession offices in KSA has experienced a slight increase, but this increase has not associated with increase in the number of partners, instead the number of partners remains static (SOCPA Report 2015). As a result, the employment rate of non-Saudi accountants has also increased since it is alleged that the Saudis are not highly qualified (Hudaib & Haniffa, 2013). Consequently, this profession has become open to non-Saudis and the number of Saudi partners has also become very limited (Al-Angari, 2007).

The job of an accountant is full of risks, such as the fears of making errors, as well as the salaries of accountants are relatively low, particularly in the early years of job, these two points are formed some of the major reasons of not adopting the accountancy as a profession among Saudis (Hudaib & Haniffa, 2013; Satatva, 1999). The graduates who work in accounting firms do not tend to stay long time in their jobs because they feel tired of the job as a result of having a lot of duties and heavy responsibilities (Malo-Alain, 2017; Satatva, 1999). In addition, there are many requirements are associated with the accounting profession relate to accountants that made them repel the profession, such as having a great deal of skills and the commitment in developing their skills and professional levels (Kavanagh & Drennan, 2008). Further, the accounting profession in the firms in KSA is almost limited to men, and there is an obvious lack in the participation of women in the profession in KSA (Wajcman, 2013). More importantly, changes that have occurred in the business field, especially in the accounting profession following the crisis of Enron and WorldCom and other scandals have brought many challenges into the accounting profession (Carnegie & Napier, 2010). The persistent challenges in the accounting profession have made many accountants reconsider the urgent need to develop their respective skills such as communication skills, IT and financial skills, especially, those who aim to reach the level of partnership in accounting firms (Barac, 2009)

Based on the aforementioned discussion, the current study attempts to describe the experience of Saudis becoming accountant. As there is an evident Saudis not continuing their career in the accounting profession despite the urgent call for the Saudi Arabian citizens to occupy this profession and to stop the perception that this career is not important and to realize that this topic is crucial. Undoubtedly,

accountants need to work long time in one company to ensure that they will secure career promotion and advancement. There remains the question whether graduates possess the skills required by the professional institutes and accounting firms in KSA, and whether current approaches are affective in preparing students for the market requirements.

It is so importance of accounting profession to restore its creditability, which is lost because of the claims made against the accounting firms (Hummel, Schlick, & Fifka, 2017; Wong, Wong, Li, & Chen, 2016). In addition, it is crucial for accounting companies to adopt policies that enable their employees to meet the important expectations of the public (Wyatt, 2004). Considering the above discussion and the issues highlighted, this study focuses on the job skills required and challenges faced by the partners in accounting firms in the KSA. The current study is based on experiences of partners, specifically, how they have successfully hold the position of partners in the global accounting firms.

1.2 Problem Statement

KSA has a serious shortage of skilled Saudi workers, especially in the services sector (Azhar, Edgar, & Duncan, 2016; Baqadir, Patrick, & Burns, 2011). Despite the policy of Saudization, which means replacing the non-Saudi employees with Saudi employees in KSA, and the series of five-year development plans designed to address the unemployment situation of Saudis, the high unemployment rate among young Saudi people remained a noticeable feature of Saudi society (Baqadir et al., 2011; Farhan, 2016). Likewise, the Ninth Development Plan also highlighted the rising dependence of Saudi Arabia on expatriate workers and structural unemployment among Saudi young people as key issues (Farhan, 2016).

The accounting profession and the Big 4 firms have long been faced with staff shortages and concerned about the short supply of bright accounting graduates willing to choose a career in public accounting (Lombardi, Bloch, & Vasarhelyi, 2014). Whilst much has been written in recent years about the Big Four, it has been remarked that “relatively little is known about the identity of partners” (Kornberger, Justesen, & Mouritsen, 2011, p. 515). Despite the global economic climate seeming gloomy, especially, the outburst of the US credit crisis, the demand for accounting professionals is increasing due to the continuous growth of economy in many countries (Hudaib & Haniffa, 2013; Lombardi, Bloch, & Vasarhelyi, 2014). For example in China, it is expected that there is a need of 350,000 qualified accountants, but only about 130,000 accountants are registered to the Chinese Institute of Certified Public Accountants (Law, 2010). The accounting profession has a lot of pressure that should be endured, particularly during seasons, which is one of the main reasons that encourage accountants to change and move away from the accounting profession (Hudaib & Haniffa, 2013). However, in the accounting profession, accountants have same chances to be promoted (Albader, 2015). But, to become a partner in an accounting firm, the accountant must prove that he has acquired a set of capabilities and distinguished skills, where those capabilities are evidenced by what he/she learned in college or what jobs he/she took after graduation and the various businesses he engaged in (Carter & Spence, 2014; Guinn et al., 2004). Moreover, a survey of leading accountancy firms and finance directors showed that the relevant work experience for new entrants is viewed as more important than accounting qualifications in the accountancy world (White, 2014).

Educational researchers have highlighted, and employers have complained about the mismatch between employees' skills and the expectations of employers in Saudi Arabia (Albader, 2015; Ramady, 2010). In this regard, Carter and Spence (2014) argued that the skills required to be a partner in an accounting firm are mainly that could be used in generating revenue, winning new business ventures and maintaining or enhancing existing and potential client relationships. In addition, Carter and Spence (2014) pointed out that the growth of business, which is one of the expected duties of professional accountant, is one of the main factors of accountants to be seen as an expected future partner, which is difficult to be attained in the real life. Moreover, the partners have to personify the increased commercialism that is a contemporary demand (Covaleski et al. 1998). Furthermore, there are certain challenges in terms of improving the quality of skill development among Saudis to match the expectations of the contemporary market (Aubert & Reiffers, 2003; Maroun, Samman, Moujaes, Abouchakra, & Insight, 2008).

After proving their experience and ability to deal with the routine and emerging tasks, accountants can get many good jobs and positions like partnership (Carnegie & Napier, 2010; Satatva, 1999). in the case of KSA, there is a significant lack of Saudi partners in the accounting profession, as the Saudi partners form 28% of the total accountants in KSA (Matar, 2011), which is contrary to the requirements of economic growth in KSA that requires growth in the number of accounting partners. This fact indicates to the lack of interest among Saudi accountants to become partners. As pointed previously, the pressure that is generated by the accounting profession and the lack of required skills are formed main factors of Saudi accountants to move away from accounting profession and from becoming partners in the future. Moving away

from the accounting profession and from becoming partners is a result to having unclear overview of the required skills, challenges and obstacles that associated with accounting profession. Accordingly, Saudi accountants need to know, in details, the reality of going through the partnership path in terms of the required skills, challenges and obstacles, to be encouraged to start the first step to become accounting partners in KSA. To the best of the researcher's knowledge, there is a significant lack of studies that help Saudi accountants to know, in details, the required skills, challenges and obstacles that associated with the partnership path in KSA, which does not serve the Saudi economy and companies.

1.3 Research Questions

Keeping the objective of the research in view, this research intends to find answers to one main question and three sub-questions, these research questions are as follow:

Main. R.Q: What are the experience of Saudi accountants before becoming accounting partner?

Answering the previous question will give a detailed description of the stages that need to be passed by accountants to get to the top of accounting profession pyramid, which is the partnership. The stages to get the partnership require certain professional and non-professional skills. In addition, these stages include some challenges and obstacles that face auditors and professional accountants. Finally, there may be certain ways to meet the challenges and obstacles that faced the partners until they reached the partnership. Accordingly, three sub-questions have been raised, in line with the main research question, namely:

Sub-R.Q.1: What are the professional and non-professional skills required by Saudi accountants to become partners in accounting firms in Saudi Arabia?

Sub-R.Q.2: What are the obstacles / challenges faced by Saudi auditors or accountants to become partners in accounting firms?

Sub-R.Q.3: How did the Saudi partners meet the obstacles / challenges until they reach partner's level?

1.4 Research Objectives

Finding answers to previous research questions is in order to achieve the following research objectives:

Main.RO. Provide a detailed description of the experience of Saudi accountants to become an accounting partner.

Attaining the previous main objective lead to attain the following sub-objectives:

1. Describe the professional and non-professional skills required by Saudi accountants to become partners.
2. Describe the obstacles and challenges faced by Saudi accountants to become partners in accounting firms.
3. Explain the experience of handling the obstacles and challenges.

1.5 Research Significance and Contribution

Two main aspects represent the significance of the current study. First one is the fact this is the first study, based on the researcher's' knowledge, that describes in details, by using the phenomenological approach, the path of becoming a partner in KSA. Accordingly, this study form a platform of future studies that tend to explore the accounting profession and the aspects that relate to the partnership in KSA. Another aspect represents the significance of this study is the fact that this study deals with a serious problem that may affect the accounting profession and auditing companies in KSA, which is the shortage in partners in these companies. Consequently, the results of the current study contribute to the knowledge and practice from one side and to the theory from another side as follow:

1.5.1 Contribution to Knowledge and Practice

The results of the current study help Saudi accountants, who willing to go through the partnership path, to know and form a clear view about the stages that need to be passed to become partners, which involve the required skill, the obstacles / challenges in each stage, and the ways to overcome the obstacles / challenges for each stage. Helping Saudi accountants to know and form a clear view about the partnership path may encourage them to start their journey to become partners, which may lead to fill the shortage in partners in KSA. This contribution will lead to the following:

Helping Saudi accountants to know, in advance, the required professional and non-professional skills for the partnership, which may encourage them to prepare and equip themselves with these skills before the start of the partnership journey. This point may enhance the opportunities of Saudi Accountants in attaining the success. In addition, this study helps Saudi accountants to know, in advance, the obstacles / challenges that

may face them, which may also enhance their determination to pursue the path of partnership when they face these obstacles / challenges. Knowing the obstacles and challenges in advance may lead to increase the number of Saudi partners in KSA, because they will be prepared to the various obstacles / challenges that may affect their motivation to successfully end the partnership path. Moreover, the current study provides Saudi accountants with suggested ways to face the obstacles / challenges in the career path of accounting partnership, which may facilitate the partnership path in front of Saudi accountants and saves them a lot of time to get to the top of pyramid in accounting profession, which is the partnership. Finally, the aforementioned points reflect the significance of the current study in providing a clear insight of Saudi accountants who willing to become an accounting profession partner. As well, the results are significant of Saudi regulators of accounting profession in developing the regulations that govern the accounting profession in KSA.

1.5.2 Contribution to Theory

In addition to the contribution to knowledge and practice, the findings of this study also contribute to theory. Using McClelland's theory (the learned needs theory) in the current study opens new areas for conducting social studies that relate to the accounting profession not only in KSA but also in all countries over world. As it is explained in chapter 3, McClelland's theory describes the three motivators for human needs that are shared among people, these motivators are: a need for achievement, a need for affiliation, and a need for power. Linking the aforementioned needs to the job satisfaction and describing the influence among them in the current study enhances the understanding of accounting profession and partnership situation in KSA from new point of view, which is the Learned Needs Theory (McClelland's theory).

The findings of the current study that showed that the less attractive characteristics of accounting profession in KSA, such as the long working hours and the low relatively salary, have formed strong factors for most of Saudi accountants to stay away from the accounting profession and partnership. However, the results for the current study also showed that the desires of Saudi accountants to improve their careers, either the dimensions that relate to the financial, administrative or psychological have formed a strong motivator for the Saudi partners to start their journey and going through the partnership path.

These results indicate that McClelland's theory (the learned needs theory) is applicable in the accounting profession studies and provides a clear description of the impact of obstacles and challenges in accounting profession on the demand for partnership in KSA.

1.6 Scope and Limitations of the Study

The partners from two types of accounting firms are focused on in this study, namely, local and international firms regardless of their type. Whereas, the findings are meant to shed light on the partners within such accounting firms. In other words, the present study focuses on the partners in the accounting firms in Saudi Arabia and the problems and difficulties that they face in becoming partners in the local and international accounting firms.

1.7 Organization of the Thesis

Chapter 1: Introduction

This chapter gives a full background of the study, the problem statement, research questions, research objectives, the significance of the study, as well as the scope and limitations of the study and the entire organization of the thesis.

Chapter 2: Literature Review

This chapter deals with the critical reviews of literature and theories related to the topic of the thesis. It acts as a base for the experiment of the analytical section of the thesis. Literature selected must be related to the research in order to serve as a platform on which the development of the research framework will rest.

Chapter 3: Methodology

The methodology of this study describes the methods and techniques that used to conduct the current study, which includes; research framework, research design, operational definition, data collection, sampling, data collection procedures, techniques of data analysis.

Chapter 4: Participants Experiences

The aim of this chapter is to provide some insight into the backgrounds of involved partners in accounting firms. It is hoped that by providing a context where each partner puts in his narrative, each experience is clarified.

Chapter 5: Data Analysis

The analyses of data is described in this chapter. It presents complete analyses of the study in the form of figures, tables and texts so that the key information is highlighted. Results and discussions may be presented in more than one chapter depending on the nature of the research.

Chapter 6: Discussion, Results, Conclusion and Recommendation

Key findings are summarized according to the research objectives. The significance of the findings and their theoretical, practical and policy implications are highlighted. Recommendations for future research are also included.

1.8 Chapter Summary

The present chapter summarizes the contents, and the personal contribution of the researcher, and the researcher hopes that the study can be of use in any related areas, benefits Saudi Arabia's economy, and contributes to the enrichment of knowledge in the Kingdom of Saudi Arabia, as well as enables efficiently and objectively contributes to the field of the research topic.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The purpose to review the existing literature is to identify materials that are of importance or relevance to the topic under discussion (Hart, 2001). It is an aspect of the research that focuses on the critical evaluation, summaries, analyses and syntheses of the existing knowledge, arguments and ideas of others that are relevant to an ongoing research (Hart, 2005). Therefore, as this research study focuses on the experience of becoming accounting partners in KSA, this chapter discusses the required job skills and challenges faced by the accounting partners of the accounting and auditing firms. In addition to that, the gap in the literature is also determined at the end of the chapter.

2.2 Introduction to the Accounting Profession

Accounting profession has passed many stages of development since the last quarter of the 19th century, where the first major accounting body in the world is established in America, which is the American Association of Public Accountants (Zeff, 2003). In America, New York was the first state that passed a law, in 1896, to recognize the qualification known as Certified Public Accountant (Zeff, 2003). From the earliest days of the profession, accounting firms rendered consulting services. By the 1910s, they included the installation of factory cost systems, studies of organizational efficiency, investigations in connection with possible investments in other businesses, and an array of other services to management, which, as Carey writes, "were often

rendered in conjunction with audits" (Carey 1969, 146). But accounting, auditing, and taxation constituted the solid core of the firms' services.

According to Ding et al. (2007), Wyatt (2004), and Zeff (2003a) accounting profession, similar to medicine and engineering, is regarded as one of the most important professions because it has a role to play, with prestige and importance steadily growing in developed societies. In addition, it has provided universities with a wide range of specializations, whereas the principles and rules of accountancy are firmly embedded among students majoring in this field (Wyatt, 2004). Accordingly, professional associations have been established, local and international examinations have been given to those who need to qualify for membership (Zeff, 2003a). Therefore, it was so important to develop the level of practice, efficiency and professional conduct among its members to serve the beneficiaries ideally (Wong et al., 2016). Further, it is vital to protect and preserve their independence and exercise professional control over them and do everything possible to provide and protect the reputation of the profession, both in terms of professional practice or service in the area of trade, industry or public service (Ding et al., 2007).

With the passage of time, the importance of accounting profession and auditing services was rising rapidly for many parties (Zeff, 2003). For governments, the accounting profession and auditing became from the main instruments of governments to verify the validity of corporate financial statements and impose the taxes (Bloomfield, Bruggemann, Christensen, & Leuz, 2017). Moreover, the CPA accountants have used in many cases as investigators are appointed by governments to study and discover financial crimes (Bloomfield et al., 2017; Zeff, 2003). Regarding

corporate managements, the accounting profession and auditing services have developed significantly, as they became provide services relate to the financial efficiency, analysis for potential financial problems, and consulting for solving financial problems (Gammie & Joyce, 2009). Finally, the accounting profession and auditing services have become very important of shareholders in terms of ensuring the non-exploitation of resources by managements in a manner that contrary to the interests of shareholders, ensuring the continuity, success, and growth of corporations, and determining the effectiveness of managements in using the resources of corporations in the best way (Weik, Eierle, & Ojala, 2017).

With increase the importance of accounting profession and auditing, many issues and problems have been experienced by partners in accounting firms, such as the gap between the actual profession and the expectations for customers, which reflected on increasing the duties of partners and professional accountants (Zeff, 2003). In this regard, Rea (1979) argued that in order to face the future challenges, such as the diversity of customers' requirements, firms should not ignore the requirements and needs of customers. Consequently, many issues and problems have emerged for partners and professional accountants, such as inability to satisfy the customers' requirements ideally as a result to their changing continuously (Bloomfield et al., 2017). These issues and problems bring about more uncertainty and lack of credibility (Wong et al., 2016). Therefore, there was a necessity of accounting firms to show more control and development until they can come up with better measures to improve the role of accounting professions (Raar, 2009). As a result, the nature of career paths within professional accounting firms has drawn the attention of both academic and professional accounting researchers. In this vein, Wright and Chalmers (2010) pointed

out that there is a worldwide norm that the extension of academic research in the field of accounting will contribute to the development of the accounting profession and will help those surrounding it. Thus, prior studies have addressed the issue of partnership in the accounting profession, and its undeniable importance (Guinn et al., 2004; Zeff, 2003a, 2003b). However, the diversity of issues and problems in accounting profession led to the diversity of research and studies (Ballas & Theoharakis, 2003). Accordingly, Parker, Guthrie, and Linacre (2011) indicated that accounting research has travelled far from the profession, resulting in the lack of useful knowledge of the professional practices.

From the factors that led accounting research to travel far from developing the accounting and auditing professions is, shifting the responsibility of developing the profession to the global accounting firms, whereas these firms are supposed to exercise the profession's independence and impartiality (Carey, Carson, De Martinis, & Shen, 2010). Shifting the responsibility of developing the profession to the global accounting firms can be rooted from the 1960s, where the corporate merger movement has started, which had eventually led to the formation of conglomerates and multinationals (Zeff, 2003a). These conglomerates and multinationals have focused on sensitive accounting issues, segment reporting, and called forth a demand for the international comparability of financial statements (Bloomfield et al., 2017). In addition, numerous high-profile mergers heightened the pressure on top corporate executives to deliver improved earnings performance (Zeff, 2003a). All these factors led the accounting research to travel far from developing the accounting and auditing professions. Thus, there was an ignorance of the partnership phenomenon in the accounting research.

In existing literature, the study of the required job skills and challenges faced by the accounting firms' partners seems to be a neglected area (Wong et al., 2016). While previous studies of accounting firms have shown how junior staff members are socialized and disciplined into professional accountants such as (Anderson-Gough, Grey, & Robson, 2001; Coffey, 1994; Grey, 1998), other scholars have focused on the identity of partners (e.g. Covalleski, Dirsmith, Heian, & Samuel, 1998; Dirsmith & Covalleski, 1985).

In studying the accounting and auditing profession, it is found that these professions can collaborate together to support the efficiency of financial markets (Zeff, 2003), where it is found that the objectives of the International Federation of Accountants (IFAC) work on the efficiency of the global economy by giving confidence in financial reporting (Loft, Humphrey, & Turley, 2006). The rise, break-up, and fall of Andersen highlights the importance of questions concerning incentive structures within public accounting firms in particular, and partnerships of the professionals in general. Huddart and Liang (2003) offered a perspective on partner compensation schemes and the accounting information systems that support them.

Recently, there have been quite number of studies that address the issues and challenges faced by the auditing profession, including: the gap between the expectations of customers and the actual profession (Wong et al., 2016), profit sharing between partners in accounting firms (Burrows & Black, 1998), alongside the impact of partnership on the quality of accountants and the rotation of partners (Mgbame, Eragbhe, & Osazuwa, 2012). However, elsewhere, there are also some studies that address the issue of partnership and address the questions of how to become a partner

in the accounting profession (Zeff, 2003), and of women in accounting firms (Hayes & Jacobs, 2017). A number of researchers argue that the accounting research has become separated from the practice and society (Hopwood, 2008, 2009). As practitioners think that there is a gap in the accounting field, they have regarded the importance of goals in the accounting research as to improve the environment of the accounting practices, rather than providing a description or criticism that calls for building links between research results and the accounting community (L. D. Parker et al., 2011).

In addition, there have been a number of studies, which reveal that a developing country is quite vulnerable to coercive, mimetic and normative institutional pressures from multinational lending agencies, international capital markets, the Big Four accounting firms and the IASB (Irvine 2008; Judge, Li & Pinsker 2010). All of these can be regarded as factors/agents that affect the adoption trajectory of financial reporting under IFRS in developing countries (Phan, Joshi, & Mascitelli, 2016). The current research reviews most of the notable frameworks and studies that are capable of providing a stable foundation from which researchers can pursue their studies and address concern on issues emerging in the field of study. The previous studies are of great significance because they form the theoretical basis for research, and they have automatically become the point of reliance to the researcher. The researcher believes that these challenges have not been dealt with as seriously as required in Saudi Arabia, in particular, because there is a scarcity of studies that seek to deal with persistent challenges in the accounting professions in Saudi Arabia.

2.3 Accounting Environment in Saudi Arabia

Saudi Arabia is a country with an emerging economy, owing to the fact that the government is doing its best to secure a good economic position for the country in the region (Malo-Alain, 2017). Therefore, the country is no longer depending only on the oil revenues, especially following its membership in the World Trade organization (WTO) in December 2005 (Niblock, 2006). Thus, it has been urgent for the government to diversify its economic activities through the bringing into action some important economic reforms (Albader, 2015).

The problem in the KSA is that half the population are under the age of 23 years, which leads to increase significantly the volume of the workforce and increase the unemployment among young people aged between 15 and 29 years (Farhan, 2016). In addition, the increased participation rates of females, which raised to 12%, also increases the unemployment problem in the KSA in the coming years, as it is automatically lead to increase unemployment rate among males. In this regard, economists stress on the need for greater reliance on the non-oil sector and increase the number of new jobs by employing Saudis against foreign nationals (Harry, 2007).

KSA has witnessed significant developments in all areas, including the enterprise sector during the past two decades (Albader, 2015). These developments have elevated the awareness about the importance of financial reporting and its impact on the national economy as a whole (Malo-Alain, 2017). Thus, the government has taken serious steps to strengthen both the accounting and auditing professions. Some of these steps were announced by the Ministry of Commerce in Accounting and Auditing Standards Directive in 1985, which became mandatory in 1990 (Albader, 2015). These steps culminated in the issue of royal approval in 1991 for the establishment of the

Saudi Organization for Certified Public Accountants (SOCPA) to deal with the organization of the accounting and auditing professions (Hudaib & Haniffa, 2013).

The vision of the SOCPA is to provide services for its members by contacting the professional bodies of similar activities at the regional and global levels. Furthermore, it aims to develop the profession of accounting for the sake of the society, to upgrade accounting offices, to activate the role of accountants and to enable the Saudi accountants to carry out their duties efficiently and effectively. Based on that, the following are the purposes and functions of the SOCPA: firstly, to review, develop and adopt the Accounting Standards. Secondly, to review, develop and adopt the auditing standards. Thirdly, to set the rules necessary for examination to obtain a certificate of fellowship. Fourthly, to organize a program of continuing education. Fifthly, to develop an appropriate regulation for field control to make sure that accountants' application of the professional standards is legal and to be certain that the accountants abide by the regulations of the profession. Sixthly, to have full Preparation for conducting researches and studies on accounting and auditing and the related fields. Seventhly, to publish periodicals, books and brochures on topics on accounting and auditing. Finally, to have effective participation in seminars held by in local and international committees on accounting and auditing profession.

The Ministry of Commerce in Saudi Arabia has conducted an extensive study to upgrade and develop the accounting and auditing professions. The ministry has already devised its own conceptual framework of accounting, which includes the objectives of financial accounting and its concepts. According to the new framework, the Measurement and Disclosure Standard has been issued to organize the accounting

professions internally. Finally, these efforts have culminated in the issuance of Royal Decree No. M / 12 in 1992 under which there was the approval of the Certified Accountants, a body working under the supervision of the Ministry of Commerce for the advancement of accounting and auditing profession. This will make the development and upgrading of the profession guaranteed (Al-Qahtani, 2005).

Afterwards in April 1994, there was an implementation of the modified regulation called Chartered Accountants in Saudi Arabia and this agreement states that the employment of Saudi nationals in the accounting professional firms must not be less than 30%. Moreover, the agreement maintains that the professional institutions must provide an annual plan to upgrade the Saudi employees and the plan should include the following: firstly, it is easier for the Saudi employees working in accounting office to get ready for the partnership examination. Secondly, they can attend the training workshops organized by the accounting association. Thirdly, encouraging the Saudi accountants to attend continuous learning programs that are considered the basis for promotion. Fourthly, having a scheduled plan to develop the Saudi employees inside their office and enabling them to become an auditor, manager and then a partner. Fifthly, evaluating the performance of the accountants regularly and having timetable to strengthen weaknesses, which need development, follow-up, and implementation of the program. Finally, giving the chance for the employees to take part in the professional committees (Accountants, 1994).

There have been certain difficulties that have to be confronted in the accounting and auditing professions, especially for the Saudis working in this kind of job. It has been found that most of the advanced countries are careful to develop accounting and work

on removing all the obstacles that prevent its progress since this leads to negative impact on the performance of the organization in general. Therefore, there have been a number of studies which attempt to figure out the reasons. Empirical evidence indicates that the accounting profession is laden with many challenges and difficulties, having to be overcome by those who wish to serve in the profession. Apart from that, the mounting pressure of professional responsibilities, and respect for career-out have significantly impacted the concept of 'Saudization' in the auditing profession (Al-Amro & Al-Angari, 2007; Al-Angari, 2003; Al-Angari, 2007; Al-Angari & Sherer, 2001; Al-Angari, 2004; Alsaad, 2007; Alsaad & Darweesh, 2008). As Saudization concept indicate to Saudi governmental policy for replace foreign employees in the KSA by Saudi employees to reduce the unemployment rates (Sadi, 2013).

Al-Qahtani (2005) discussed the development of the accounting profession regulations in Gulf Cooperation Council (GCC) countries including Bahrain, Kuwait, Qatar, United Arab Emirates (UAE), Saudi Arabia and Oman. In this region, the regulation of the accounting profession is still influenced by the codes of commercial laws in all the GCC countries except Saudi Arabia that regulates its accounting profession by the power of Government by giving authority to the SOCPA (including reviewing, preparing and endorsing of accounting standards). In the same region, Al-Shammari et al. (2008) has shown that the governments of the GCC countries are involved in the regulation of the financial standards and they control the accounting and auditing professions. The percentage of the Saudis working in accounting profession is quite low as compared to other countries. The number of Saudis working in accounting does not even exceed 28% (El-Firjani & Faraj, 2016).

In light of all these realities, the phenomenon of partnership and partners in the KSA still vague, as there is a significant lack of Saudi citizen as a prominent partner in the accounting firms, especially in the international ones. As well, there is a lack of knowing the difficulties and challenges that have become barriers for the Saudi individuals to hold such jobs. In addition, there is a necessity to know and understand the skills, professional and non-professional, that are required to pass the local and international professional examinations that prove that Saudi accountants are qualified and able to undertake the tasks of the professions.

2.4 Accounting Partnership

Most of definitions of the term 'Partnership' share some common features. It refers to the relationship between two people or more, or a group of people or more in carrying out business activities (Korten, 2015). According to Korten (2015) in the partnership there is a contribution of money, property or experience by all parties and they share the profits and losses that arise out of the business. In addition, it can be defined as relationship between individuals, organization or countries in order to share profits or losses as a result of performing the business. Based on Korten (2015) these groups get together for cooperation to achieve common interests and objectives. Similarly, Zhao (2016) has defined the partnership as an arrangement and agreement between the parties to cooperate in order to achieve mutual interests. This relationship has existed since the beginning of humankind and, in the current era, it exists between two or more partners (owners) to share in the profit and loss (Zhao, 2016).

In accounting and auditing professions, the definition of partnership is almost similar to the previous definitions. The partnership has formed the head of profession pyramid in the auditing and accounting career promotions, and defined as sharing the

accounting and auditing responsibilities, profits, and losses of an auditing and accounting firms with an experienced and professional accountants and auditors to benefit from their experiences to expand the work of firms (Chen, Lin, & Lin, 2008). Similarly, Jeppesen (2007) has defined the partnership as the inclusion of high experienced auditors and accountants in operating the auditing and accounting firms, to guarantee the benefit from their experiences in expanding the company's business, and sharing the responsibilities, profits, losses, and development of firms. In this regard, Gendron and Spira (2010) described partners as aggressive pursuers of new business opportunities. Kornberger et al. (2011), in an ethnography of managers in a Big Four firm, observed that partners are increasingly seen as entrepreneurially minded agents as opposed to disciplined professionals. Partners are seen in the research of Kornberger et al. (2011) as in a process of perpetual reinvention in a quest for innovative, revenue-generating service provision. The entrepreneurial partner they described stands in stark contrast to traditional notions of partnership.

Many challenges and technical problems may be faced by parties when signing the partnership agreements (Almer, Lightbody, Single, & Vigilante, 2011). The partnership condition tends to be vulnerable to various challenges, including concerning the level of give and take, the limits of responsibility and areas of responsibility and lines of authority and how success is evaluated, in addition to the need to negotiate with other parties (Zhao, 2016). In the KSA, the system of accountants imposes partners to sign the audit report, and due to the small number of Saudis partners, it is not something common to find partners spread over the country (Malo-Alain, 2017; Hudaib & Haniffa, 2013). Therefore, there is possibility that the partnership in Saudi Arabia might have arranged for a secret contract to be signed and

sealed among them. For example, the listed number of partners may not be the same with the actual number of partners. This happens because in Saudi Arabia, the locals are entitled to hold 51% of equity and the non-locals would hold 49% but as it is, the number of clients to be audited is reportedly more than they can handle. Therefore, some persons selected as partners who are not listed as partners, have had to come into play (Almulhim, 2016).

With regard to the professional partnership, Greenwood and Empson (2003) mentioned that it has several advantages that are generally known, such as reducing costs, and when talking about the human resources system, it provides a good system of incentives for staff working in this profession, as well as it gives a greater incentive to employees because of the functional structure. The benefit of partnership in the professions is that it gives some kind of space in the labour market, especially if we are talking about partnership in professional firms worldwide. Moreover, it opens entry for competition with other big companies (Chen, 2001).

Studies in the accounting and auditing fields have focused so far on number of issues and challenges that affect these professions, for example: profit sharing between partners, the impact of the partner on the quality of the audit report, and the rotation of partners. The current study expands the knowledge in this field by exploring the required job skills to become partner, the challenges faced by accountants that prevent them to become partners, and the possible actions to overcome these challenges. Therefore, the following section reviews existing literature on required job skills and challenges faced by the partners of accounting firms.

2.5 Skills and Challenges Related to Accounting Profession

Each profession needs certain skills and has several challenges. These skills and challenges may form advantages or disadvantages for professions, which depends on the nature of professionals and their passion for the profession and facing its challenges. Similarly, accounting profession, especially the partnership position, needs many skills and has many challenges. From the required job skills and challenges faced by the partners of accounting firms, the work environment, continuity of knowledge and professional qualifications, job satisfaction, IT and the communication skills. In the accounting profession, the skills are form challenges for accountants at the same time. Therefore, the skills and challenges are inserted under one sub-title.

2.5.1 Work Environment

The work environment is an important factor that generate challenges of accountants and the distinctions in the work environment perhaps can be seen clearly between accounting firms, especially global ones. In addition, it is important to notice that the nature of services that provided by accounting firms have changed. Noticeably, companies may provide special services, such as consulting or taxations, to customers, which led to the establishment of accounting firms and structural changes in order to expand services and expand geographical location. Thus, such changes particularly have an effect on small offices, especially since we live in an atmosphere of competition that threatens small offices.

Accounting is a good profession for those who are characterized by ambition, especially in light of the risks to the profession. Whatever happens, when determining where to work, it also depends on the skills and expertise one has, where one has to

start in an accounting firm to be in an atmosphere of professionally competitive, but more importantly is to work in a healthy work environment, in a profession characterized by the pressures and complexities and competition. There is no question that there are many changes occurring in the work environment in terms of skills, knowledge, and challenges of professional accountants. These changes are resulted from different factors that relate to the work environment, from these factors: learning opportunities, supervisor support, career development opportunities, co-worker support and organizational satisfaction was the most important predictor of job satisfaction (D'abate, Youndt, & Wenzel, 2009). According to Paine (2017), accounting and auditing profession offices openly assess the accountants work habits, professional knowledge, social behaviour, and personality to determine if the accountants could adapt to the firms' environment and culture. In this regard, Paine (2017) found that learning how to interact and behave socially within a work environment was more necessary than becoming proficient in any technical skills. These technical skills could be learned during the educational stages or during the first years in the profession, but the social aspect of the work environment was unique and exclusive to each particular firm and as such, was distinctive to that company.

The decision to work in the accounting firms, whether local or global, is based on the work environment. The nature of work and the kind of company itself have their advantages and disadvantages. The understanding of the work environment by the accountants is one of the significant aspects because this proves to be substantial on the employee or the owner of the accounting firm. This, undoubtedly, has a significant impact on the achievement of success at work. Thus, it is very important for the

employees to think well about the working environment and understand all aspects related to it, (i.e. the number of weekly working hours and training).

Brierley (2000) has examined the relationship between the professional performance examination and the accountants' perceptions of the level of their workload, attitudes of job satisfaction, organizational commitment and intention to leave the firm in England. He has theorized that accountants' workload, job satisfaction, organizational commitment and intention to leave their firm are not related to professional performance examination. The results reveal that there are no significant relationships between above stated variables. Any attempt by certified accountant firms to change the work environment is unlikely to affect the professional performance examination.

The broad career structure in accounting firms is much the same across the three contexts: following qualification, employees move into the manager position – during which time many tend to leave the firm – before proceeding to senior manager, director and ultimately partners. Only two to three percent of members of the Big Four will ever make partner; ascension to this position is to enter the elite of the accounting profession. In provincial cities, Big Four partners are well-known business celebrities, while in capital cities they are players within their service lines. Partners are the pinnacle of the accounting profession for those that remain in private practice (Carter, 2014; Irvine, 2014).

According to Paine (2017), work environment appears to be one of the important factors in any profession, and in the profession of accounting which is naturally competitive, it is necessary to seek for a conducive, if not ideal, working environment, especially if we know that access to the level of partnership affects the nature of the

profession and the work environment directly. Consequently, work environment affects the job satisfaction of accountants, which reflects on their productivity. In this vein, Cohen et al. (2017) indicate that the rates of job satisfaction and pounces make significant difference between accounting companies, whether local and multinational ones.

Another aspect relevant to the work environment is the existence of racism in the firm; women do work as professional accountants, but they cannot easily compete with men when it comes to reaching the highest ranks in the firm. In this regard, Cohen et al., (2017) pointed out that the perceptions of gender inequality can have a negative impact on a number of critical job attitudes and job outcomes such as job satisfaction, organizational commitment, and turnover intentions. As Cohen et al., (2017) explained that when females perceive that a racism exists against them, their commitment to the workplace is reduced, and they are discouraged from fully developing their professional abilities, thereby creating unnecessary and undesirable employee turnover.

2.5.2 Continuous Professional Development

The accounting profession worldwide has subjected to thorough scrutiny in the last decade as a result of a series of failures, changing technology and globalization of the world economy (Albrecht & Sack, 2000; Germanou, Hassall, & Tournas, 2009). These factors have reduced the cost of information and increased the level of competition among organizations. This has resulted in a need for rapid and more decisive actions by the management, an emergence of new companies or industries and a necessity for new professional services and skills.

Globalization and technology has had their impacts on the accounting profession as well. As it urgently requires the development of staff in the accounting profession in order to necessarily meet the challenges imposed so that the members of the profession will be able to respond to the changing work environment and thus, respond to the requirements of employers (Hassall, Joyce, Montaña, & González, 2010; Lee & Ali, 2008; Wells, Gerbic, Kranenburg, & Bygrave, 2009).

Based on the aforementioned changes, it was natural that accountants need to cope with continued development. Hence, they need to continue to assess themselves in terms of familiarity with any emergent change in the profession such as new regulations or professional standards. Because, methods and accounting information are constantly changing, accountants need to develop new skills to cope with the change and obtain the information (Palmer, Ziegenfuss, & Pinsker, 2004). For example, in Australia, there is pressure on the accounting companies to increase the training and development of the accountants in order to keep abreast with the challenges surrounding the work environment. It is admitted that there is shortfall in a number of skilful accountants and this decline is not denied by professional organizations in Australia, especially in light of the increasing knowledge in the rapid change with increasing global competition (Hancock et al., 2009). Similarly, the Netherlands has adopted a policy of testing accountants who do not have degrees in accounting, as they assume their position without obtaining the certificates of the Academy, but they trained in practical training in accounting firms in a study conducted to identify the differences between studying at universities and in professional organizations (Carnegie & Napier, 2010; Meuwissen, 1998).

In a report supported by one of the studies about global accounting profession, Arthur Anderson states that there is a gap between education and practice at work (Blouin, Grein, & Rountree, 2007). In other words, new accountants face problems at work. In fact, the report states that most of the professional accounting programs are not designed to meet the growing needs of the profession. The new accountants would have some technical and professional problems when performing their duties at the workplace, therefore, on job training remains an important part before starting the work (Blouin, Grein, & Rountree, 2007). As a result, technical skills and professional accounting skills are become necessary to perform the operation. This is seen by many as a source of concern, in this context, Hassall et al., (2010) pointed out that there is a growing need for increasing training and preparing accountants. In addition, many studies reported that there is constant criticism on the training programs of professional accountancy (Albrecht & Sack, 2000; Wells et al., 2009).

Courtis and Zaid (2002) conducted two surveys where they used an electronic questionnaire to identify the problems faced by recent graduates in their accounting profession and the sample includes graduate students and employers. The results of the study illustrated a gap between the employee performance and the employer expectations and the potential reason for this gap was the lack of practical experiences for graduate students. It is also argued in the literature that over the past decade professional associations of accounting have established around the world (Albrecht & Sack, 2000; De Lange, Jackling, & Gut, 2006; Lin, Xiong, & Liu, 2005). Moreover, the priority for these associations was to develop the skills of accountants, and that is encouraged by the International Federation of Accountants (IFAs). In order to stay at par, and to be in harmony with global economic changes that require the presence of

accountants who have the capacity and skills in line with the requirements of that change and the expectations of employers, contemporary skill development in IT, telecommunications, financial analysis and other fields are required.

In the same context, Cable, Dale, and Day (2007) found that there is a significant lack in the skills of accountants, and this lack can be filled by training courses and practical experiences in an accounting firms. Similarly, Whitefield and Kloot (2006) argued that through their career in an accounting profession firms, public accountants are equipped with many skills important for profession. Likewise, De Lange et al. (2006) found that despite the strong demand for specialized manpower, the accounting curriculum has failed to provide skilled and well-equipped professional accountants according to the needs of the market. In addition, Birrell, (2006) pointed out that despite the fact that many countries are facing shortage in the skilled accountants, the employers are still seeking to a diverse range of skills and attributes in new graduates in order to maintain a competitive advantage.

Training and development of accountants worldwide have been the subject of much debate and political struggle (Mohamed & Lashine, 2003). In the accounting and auditing professions, many factors have been subject to discussion over years, such as independence, public interest and performance expectations, accountants' commitments to improve their skills, and accountants' obligations to keep continuing professional development during the years of work (Cooper, 2002; Howieson, 2003). Moreover, the employers expect that the development of professional skills must be a prerequisite, and it should be the goal of higher education (Hassall, Joyce, Montano, & Anes, 2005). In the KSA, Saudi accountants face many difficulties in the work at

the global accounting firms, which reduces their efficiency in doing their work and reflects on the competitive position of the accounting firms that are seek to meet the wishes of the customers in terms of the availability of qualified staff. Therefore, the SOCPA has given too much interest for these issues through organizing many courses for continuing education and development programs in order to prepare accountants to work and make them qualified to meet the requirements of markets.

Conclusively, the qualifications and training of accountants make up the most important factors that can bring a person to excellence and the possibility of becoming a partner, especially, if the training is done in an excellence accounting firms such as the Big Four, which means providing good working environment in line with the global standards.

2.5.3 Job Satisfaction

Job satisfaction refers to employee's happiness in the workplace in the business environment where they work (Harter, Schmidt, & Hayes, 2002). Whereas the stress is increasing and spreading everywhere, which reduce the productivity of employees, job satisfaction has an opposite effect on employees' productivity (Mureau, 2001). Recently, job satisfaction became an important element in all professions, where all companies over world strive to compete and try to satisfy their employees and satisfy the needs of markets (Albader, 2015). In order to ensure business continuity and stabilization, companies are keen to stop the problem of career switching, as there are a number of factors affect the career switching including a good system for employees' job satisfaction (Moyes, Shao, & Newsome, 2008). Job satisfaction motivates employees to work faithfully and makes them plan to develop their jobs in their current companies and remove the idea of moving to other companies from their minds (Paine,

2017). There are variety of factors that can affect an employee's level of job satisfaction; some of these factors include the level of compensation and benefits, the use of equitable promotion systems, the overall working conditions, the style of administration and the type of position itself including the tasks involved and the challenges of the position (Moyes et al., 2008). Thus, job satisfaction is an important issue that must be regularly addressed by the companies. Many elements can be included in employees' job satisfaction such as compensation levels, also work responsibilities, variety of tasks, promotional opportunities and the position itself (Moyes et al., 2008). Some studies have indicated that the U.S. economy loses annually between 150 to 250 billion U.S. dollars as a result of the absence of workers, low productivity, and work accidents, health insurance, which are linked to work stress (Mureau, 2001).

Job satisfaction in the accounting profession is one of the important things that must be met as a result to its impact on the quality of profession. The job satisfaction helps accounting firms to develop criteria for the promotion among accountants in order to attain the highest opportunity to be a partner. In this vein, studies on the assessment of job satisfaction in the accounting profession has won considerable attention (Moyes et al., 2008; Rahman & Zanzi, 1995), especially, as the accounting profession characterized by high stress on the workers (Sanders, Fulks, & Knoblett, 1995). The racial prejudice, as one of the several important constraints in the accounting work, especially in accounting firms, has taken center stage in a study, as it has been found that the Chinese are becoming marginalized in the Australian accounting community (James & Otsuka, 2009). Therefore, the Australian accounting community has to face

persecution within the restructuring of the accounting profession (James & Otsuka, 2009).

According to Ghani, Said, Nasir, and Jusoff (2009) and McDowall and Jackling (2010) professional accountants are suffering from many problems, particularly in the issues that relate to job satisfaction that lead to high rate of job turnover. Accordingly, there is a dire need to enhance the accountants' loyalty, affiliation, and their motivation for success to provide a practical application for the conceptual explanation of job satisfaction and work performance in the accounting companies (Paine, 2017). In this context, Shafer (2002) has found that there is a negative correlation between belonging and job satisfaction among employees. In addition, the study reveals that there is a positive correlation between job satisfaction and the accountants' intention and desire to remain with the employers. Moreover, it is found that there is a need to maintain positive connection between working hours and those who work in the professional accounting firms in order to keep the satisfaction and productivity of employees (Shafer, 2002).

On the other hand, it is important to differentiate between job satisfaction and job performance because there is an ambiguity in the accounting profession in this matter. Although in some cases, it can be seen that accountants perform their work credibly, but at the same time, they may not be satisfied with their jobs (Fisher, 2001). The accounting profession is perceived less attractive for graduates because of its long working hours and low salary (Albader, 2015; Lombardi, Bloch, & Vasarhelyi, 2014). It is also claimed that the shortage of auditing staff has caused an unhealthy competition among audit firms in Malaysia, particularly for young graduates. An

auditor has explained that audit companies are supposed to train novice accountants to gain the necessary knowledge and experience; however, the switching of jobs leads to the so-called new accountants across a number of accounts and audit firms (Ghani et al., 2009; Lee & Ali, 2008). The shortage of auditing and accounting staff may be rooted from the late of 90s, as there was a significant decrease in the number of accounting graduates (Heiat, Brown, & Johnson, 2007). Accordingly, accounting firms and organizations, such as American Accounting Association, the American Institute of Certified Public Accountants, the Institute of Management Accountants, and the big four accounting firms, were very concerned about the future of accounting and auditing professions.

Organizational justice in the accounting profession has become one of the main issues that have been addressed, especially when the employee wishes to leave his job at the accounting firm to work in another. Justice in the accounting profession is an important requirement in the eyes of some accountants and its absence means discrimination and racism. This, undoubtedly, leads to a decline in job satisfaction and to a high rate of job-quitting and looking for a better alternative (Parker & Kohlmeyer, 2005). Based on Terzi et al. (2017), organizational justice means "employees' perception of whether they are treated fairly or not" (p.488). In this context, Özer and Günlük (2010) emphasized on the role of honesty in the workplace and the role of the authority in preserving the rightfulness. One of the main reasons for researchers to focus on the organizational justice is the fact that employees' perception of justice lead to increase their job satisfaction, organizational commitment and their performance thus decreases their turnover intention (Özer and Günlük, 2010).

A great number of research studies, both national and international, about organizational justice, job satisfaction and turnover intention in management, from applied psychology and organizational behaviour fields have been carried out in last three decades. However, it is an admitted fact that accounting field is focused by only few studies. As well, assessment of job satisfaction among workers in the accounting profession has met with growing interest from employers, where the assessment led to find that job satisfaction lies on staff with expertise and efficiency (Chen, Silverthorne, & Hung, 2006; Dole & Schroeder, 2001; Kraemer, 2001; Moyes et al., 2008). In this vein, Chen (2001) found that there is a significant relationship between job satisfaction and the relationship between employee and supervisor. With regard to the job satisfaction of women, Beutell and Brenner (1986) found that the Job satisfaction of women depends on the social and emotional interactions and through relations with employees, while the job satisfaction of men depends on other factors such as getting high salaries, career development and achievement of job security and independence at work. In this regard, Alsaad (2007) found that the most apparent factors that push professional accountants to leave their jobs are inadequate salary, lack of promotion and opportunities as well as the increasing workloads. Similarly, Yamamura, Stedham, and Satoh (2004) found that the development and performance evaluation are important moral factors to achieve job satisfaction for accountants in Japanese accounting firms. According to Carleton and Clain (2008) job satisfaction is highly influenced by the education level, type of work, nature of work, gender discrimination, and impartiality giving promotions, career development and flexibility at work.

In their study of the relationship between race and job satisfaction, Cortes et al., (2011) found that there is a significant relationship between race and job satisfaction, as they found that the job satisfaction prevails among the black Mexican-Americans and they have strong loyalty towards their professions. In addition, they asserted that it is necessary to identify the factors in making the employee remain in his job without thinking about moving to another job. Likewise, Moyes and Cortes (2011) found that Mexican- American professional accountants have job satisfaction despite being unsatisfied with the rate of salaries, benefits and advantages unlike the white Mexican-Americans.

Regarding the development of accounting profession, Alsaad and Darweesh (2008) found that the supervision of professional accountants in the KSA need to focus on the quality of performance in order to be in line with their interest to contribute in the development of the accounting profession. Despite the interest of developing the performance of professional accountants, Alsaad and Darweesh (2008) mentioned that there are signs indicate to the presence of irregularities, such as the commitment in working hours, affecting the performance of accounts professionals. Meanwhile, Alsaad and Darweesh (2008) indicated that in order to improve their skills, professional accountants have to face a number of challenges since the beginning of their work and during their training period.

It is well known that studies related to job satisfaction have been conducted by psychologists, sociologists and economists as well. The researchers, in general, study the role of job satisfaction on business market, particularly the productivity, employment, and work vacations. It is noticeable that these studies are interested in

knowing and checking whether job satisfaction prevails among male workers, as they examine other factors affecting satisfaction such as income, number of hours of work, membership in unions, age, race and sex. Moreover, Carleton and Clain (2008) mentioned that Freeman (1978) was one of the early economists who studied job satisfaction in the business market context.

Job satisfaction is one of the things that assist employees to stay in his or her job, despite the presence of other better job opportunities. It provides the incentive to continue being in the same workplace, especially in the accounting profession because it has many duties and responsibilities that force accountants to change their jobs frequently (Moyes et al., 2011). Similarly, the study conducted by Carleton and Clain (2008) on women job satisfaction included the employment policies and the ability to achieve balance between work and family, achievement of partiality and justice as well as getting rid of the discrimination between the sexes. In the case of missing the job satisfaction among employees, the staff rotation will be high at firms. Consequently, there will be harmful effects of staff rotation on the organizational efficiency and performance, as the high rotation of staff increases the cost of human resources. Moreover, it has negative effects on achieving the objectives of the company, or its operating performance. Thus, this issue will have some serious consequences on the trade and economy of the country (Hsieh, Lee, & Lo, 2009).

Many recent studies have proven that the accounting profession is very important, and the promotion in this job is also very important in order to achieve the job satisfaction. These studies have become very important too, especially after the wave of collapses in recent corporations and accounting firms. The collapse of some accounting firms

has rendered many accountants unemployed after they have lost their jobs. Accordingly, many professional accountants and auditors became unemployed and looking for jobs. Thus, professional accountants and auditors are become more related to their jobs to save their current jobs and positions. In addition, the employee who is happy in his job, he will be more satisfied and productive in his job. Therefore, job satisfaction and motivation are closely linked with job performance. As well, job planning can certainly enhance job satisfaction and performance.

Currently, human capital became one of the most important aspects of competition around the world, as it forms a significant useful asset, especially in professions such as auditing. High personnel turnover rate is an inherent problem in public accounting firms as well as for many other similar profession firms. As a result for their importance, absenteeism, turnover intention, and turnover rate were among the organizational behaviour issues that are studied extensively in the past and still under investigation until now. These issues are relatively new in the accounting studies compare to other fields. As the skills of accountants are form the basics that affect the performance of accounting organizations, personnel's turnover rate and retention of the existing personnel are among the main issues that are important for a lot of accounting firms. Hence, as the work environment in accounting firms differ from other professions, accounting profession requires higher technical knowledge and education as compared to other professions (Treiman, 2013).

The impact which occurs when the accountants leave the accounting organizations voluntarily or reluctantly is substantially important. In addition, calculating the exact cost of this impact is difficult. Therefore, personnel turnover rate has an important

effect on organizations' operating costs and is directly related with the recruitment of the employees and training costs, low level of employee's morale, job satisfaction and perception of customers about service quality (Hancock, Allen, Bosco, McDaniel, & Pierce, 2013). More importantly, employees who have left their organizations may convey their knowledge to the rival firms and as a result, firms may lose their competitive advantages.

2.5.4 Communication and Computer Skills

It is agreed that the accounting profession is a profession that requires its employees to possess a variety of skills and qualities, especially after the crises and scandals that have reportedly plagued the profession. It is argued that this profession needs continuous rehabilitation, and because accounting is an accurate process, accountants need to have progressive improvement (Ben Marx CA (SA)). There are number of basic capabilities of the people who work in the accounting profession. These include the awareness of using technological programs in accounting. It is important for any new accountants to be able to deal with the modern technologies. Now, some studies found that it is important for auditors to learn some relevant technology, especially Excel program. According to Harrast, Strong, & Bromley (2010) the technology is an important tool for accounting and auditing professions as it facilitates the doing of duties. The accounting jobs were rated among the five most jobs that require skills, especially computer skills, in the world (Davis, Farrell, & Ogilby, 2010).

According to the International Federation of Accountants (IFAC) and American Institute of Certified Public Accountants' (AICPA), the accounting profession has become requiring a continuous development. Therefore, the job must involve many accounting, computer, and communication skills, such as financial analysis, leadership

and interpersonal skills. In this context, many studies have reported the lack of general skills of accountants in the beginning of their career in accounting profession firms (Ballantine & McCourt Larres, 2009; Manna, Bryan, & Pastoria, 2009; Sugahara, Suzuki, & Boland, 2010). Therefore, it is expected that accounting profession will be allocated with many courses and programs that improves the required skills of accountants, as supported by organizations and professional institutions. The professional and effective communication skill is considered a critical skill for the practice of professional accountancy, where the accountant must be able to communicate to achieve success in the job (De Lange et al., 2006).

In addition to the communication skills, accounting profession is a profession that requires efficient computer skills. This creates competition among accounting companies to have the most recent programs to fit and live up to their reputation. Many writings emphasized the need to support the accounting curriculum by learning some technologies, including the spreadsheets and databases, which facilitate the doing of duties and responsibilities. Learning such as these technologies is important in the accounting field as it saves a lot of cost and provide more accurate outputs. In this vein, many practitioners confirm the importance of using spreadsheets in their jobs. Although the importance of this technologies for accounting profession, it is noted that there is a lack of studies regarding the impact of learning accounting programs on the accounting profession outputs. Therefore, Harrast et al. (2010) pointed out that learning the related technologies has become an important feature in the accounting profession. As a result, this requires software companies to design new programs that can meet the expectations of employers. Those expectations indicate that accountants must acquire certain skills such as a good command of using the computer,

communication and writing skills, as well as performing analysis. These qualities have been mentioned in the American Institute of Certified Public Accountants (Ballantine & McCourt Larres, 2009). Consequently, and as a result to the concern of accountants regarding the challenges that relate to the accounting profession, computer skills have been included in the curriculum of accounting education (Barac, 2009). Additionally, one needs to rely on the personal capabilities of the individual based on the fact that he or she likes the social life because the profession is based on teamwork, as well as to continue the rehabilitation of a practical and professional person (Sun, 2010).

Marketing skill is also required for professional accountants, as the professional service organizations are finding themselves increasingly involved with marketing in order to develop and maintain relationships with their clients. The standards that govern the accounting profession restrict the marketing of accounting services, therefore the lack of experience and marketing skills among the professional accountants limit the success of accounting firms. Accordingly, firms are struggling to understand marketing and implement marketing programs. This struggle can be found more evident where accounting profession exist, as firms are regulated by professional standards and guidelines (Feldman Barr & McNeilly, 2003). From the aspects of enhancing the marketing skills of professional accountants in the United States, having an agreement to increase the efficiency of the accountant in the use of information systems, as well as the continuous development of skills in using the information systems used in private business processes, focusing on skill-building rather than efficiencies (Daigle, Hayes, & Hughes II, 2007).

In addition to the aforementioned skills and capabilities, many researchers believe that it is important for accountants to have many different skills relate to leadership, management techniques, negotiation skills, human relations and consultation (Daniel, 1992; Jaffar et al., 2004; Larkin, 1997; Liao, 2001; Rahahleh, 2010; Rosener, 1999). Admittedly, these are important in the work field, but it is noted that many accountants do not have these skills despite their importance of the accountant upon performing his duties and responsibilities (De Lange et al., 2006).

In Australia, the accounting professional bodies have recognized the importance of developing generic skills and attributes for accounting graduates. Based on Birkett (1993), professional bodies have issued the accreditation guidelines for the Australian universities, which clarify their expectations regarding the level of skills of the generic (cognitive and behavioral) for graduates. According to Courtis and Zaid (2002) and Kavanagh and Drennan (2008) graduate attributes that are developed during the accounting programs should go beyond disciplinary, technical knowledge, and expertise, including the features that relate to preparing graduates to be life-long learners such as global citizens, as agents for social good, and for personal development in light of unknown future. In this regard, Beattie, Fearnley, and Brandt (2004) indicated that partners at accounting firms, who have good communication skills, are argued to be able to negotiate and resolve the difficult issues with clients, which lead to retain the clients.

2.5.5 Partner Compensation

In addition to the previous challenges, there are other challenges are facing accounting firms, whether at the level of the business market or at the level of the profession. At the business market, the challenges do not only relate to the pressure received from

the profession, but also from business owners who are pursuing to do their business in a certain period of time. Regarding the challenges from the profession, the most important one is the competition in the labour market, which requires the presence of qualified manpower; this is in order to achieve competitiveness, which drives a number of owners of major accounting firms to invite one or two other persons to work with them as partners.

Partner compensation refer to upgrading professional accountants to be partners in the professional accounting firms in order to attain dual objectives, some of these objectives relate to accounting firms, and some relate to the professional accountants (Creighton, Smith, Komendat, & Belk, 2015). The objective of the partner compensation is to achieve the objectives of the major partners and to work on achieving the ambitious of new partners (Rachlin, 1979). Partner compensation is one of the few recognized issues among accountants; therefore, this topic is not dealt academically. This silence is due to not having a unified system to regulate and govern this part, which includes several issues including retirement and performance reward (Loyeung & Matolcsy, 2015). Accordingly, this issue is differ from one company to another, as the compensation is subjected to the internal system of the company and the agreement among partners.

It is usual that the partnership starts after one of the managers has achieved excellence at work. Accordingly, he has the right to apply to have a partnership in the firm. This issue necessitates sharing the capital, which has different forms such as the policy that has applied by Arthur Anderson Company, which states that the partner should purchase a limited number of the company units. This model is distinguished by

having great fluidity. The other kind is a model, which does not require paying immediate amounts of money; the pay is done periodically.

The good system of compensation must take into consideration few points, such as the new and old accountants, the company should not face bankruptcy due to the retirement of old accountants, the system of rewarding the most active partner should be implementable and developable. Regarding the forms of compensation, they may take the form of increase of salary, reward according to the performance, and distribution of profits according to the percentage of ownership, some firms pay salaries for young partners for a limited period before they start to get a share from the profit. This system is known for determining the objectives since the start of the year. This enables each partner to recognize the performance level that they need to do. However, there is a drawback for this model; the individual partners act to attain their personal profits, by maximizing their shares of profits, but sometimes the actions of partners may greatly jeopardize the company, such as doing illegal acts for customers (Trompeter, 1994). Meanwhile, there is another form of partnership, which is not based on paying salaries, but based on what has been paid in the capital. As a result, the profit is divided on the basis of the partner's share in the capital. It may be a problem that this model does not fit with the new accountants since they depend on their efforts and activities, whereas profits are divided according to the ratio of the capital.

Regarding the retirement and withdrawal from the company, there is some kind of partnership that necessitates that the partner continues in the partnership in the firm for ten years. If there is desire to withdrawal, the partner must inform the company of

his decision before two years. Anyway, this condition is considered a problem for the old-aged partners as they may reach the retirement age because they have not completed the ten years or they desire to leave the country. In conclusion, there is no typical or unified model for compensating the partner, but rather it is subjected to the agreement and concord between the partners (Denise & Dickins, 2005).

To protect their interests, partners formulate an appropriate way to distribute the profits, especially when they allow others to be partners in their firms, which create many problems that need to be resolved. In addition, the firms prepare flexible plans for compensation and takes into account the needs of partners and work to motivate partners and employees together (McCann, 2000).

2.5.6 Gender

During the past two decades, studies on the obstructions to the work and the participation of women in the accounting profession, especially, regarding the impact of women's work in terms of race have witnessed a significant increase (Chung, 2001; Kim, 2004). Ladner (1971) found that while non-white women are exposed to racial, it is a fact that they receive double discrimination, as they are not only non-white but also the fact that they are women. Some studies on the five biggest accounting firms found that there is competition between the sexes in addition to the competition between races, and this impact is evident in the accounting profession (Kornberger, Carter, & Ross-Smith, 2010; Lowe, Reckers, & Sanders, 2001). Likewise, Jeacle (2010) detailed the history of female working in the field of accountancy in Scotland. He has given an example of “Helen Lowe” who worked in accounting in 1972, had a company later, and continued her work for 70 years. That experience proves that women can compete with men in the accounting profession.

Despite the presence of few studies that focused on the topics of race and even culture, there is a scarcity in the studies that discusses the aforementioned issue (Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; McNicholas, Humphries, & Gallhofer, 2001). . . . Anyway, the balance in gender in accounting companies has gradually improved through time. Female enrolment rates in accounting courses are now among the highest in the business-related disciplines although there appears to have been little progress over the decade in the increased participation rates of female students in doctoral programs (Worthington & Higgs, 2010).

Female employees are important to any organization. The undeniable importance of human capital for the accounting profession, and the low numbers of female auditors who follow some social reasons make it necessary to study the causes of this decline, as females have to continue their work to share the goals and success in work, especially in the accounting profession (Law, 2010). There is no doubt that the number of women in the world is increasing, and the number of women who own companies and businesses is growing. Several studies pointed out that the issue of women's work in the Arab States, especially in the business environment of the Gulf and Saudi Arabia in particular, has affected the separation issue between males and females in the workplace, especially on the fact that women have more than 33% of total number of companies in the world (Mostafa, 2005; Omair, 2008; Sadi & Al-Ghazali, 2010).

In Saudi Arabia, there are more than 23,000 businesswomen and SR 62 billion in untapped bank accounts, as well as the fact that there are 10 Muslim women among the first 100 success executives in the world, which means that women are considered the challenge as their number is rising in the labor market compared to men and more

and more women are becoming certified accountants (Sadi & Al-Ghazali, 2010). Focusing on the Scottish side, Gammie and Gammie (1995) explored the aspect of recruitment in accounting, examination performance and career progress. They have found the non-existent discernable gender differences in recruitment and early career structure. The study indicates that women perform better in the examination process. However, when becoming a senior manager and particularly a partner, differences do arise. In a study in Jordan by Rahahleh (2010) found that the number of women entering this accounting profession is significantly increasing, but somehow, they are less successful in making progress in the accounting profession.

In the Kingdom of Saudi Arabia, 2007 was the year when the first lady specializing in accounting succeeded in getting a license to practice the profession of accounting and auditing. She worked with the accounting firm “Deloitte”, which is the second largest accounting firm in the world and one of the four largest accounting firms in the world. Thus, the woman had broken the monopoly of men in the accountancy profession in the Kingdom of Saudi Arabia in 2007.

In general, women are found to be engaging in jobs such as teaching, nursing, or even in public libraries, but currently it is noted that the presence of women is increasing, especially in senior positions in large and small companies in the public and private sectors. Moreover, there has been a significant, increasing trend to the feminization of the accounting profession (Chung, 2001; McNicholars, Humphries, & Gallhofer, 2000).

2.6 Literature Gap

Through reviewing the literature that relate to the accounting profession in the Kingdom of Saudi Arabia, it is found that there is an ambiguity about the full story to be a professional accountant and partner in a professional accounting firm in the KSA. Despite the studies that explored the accounting profession in the KSA, such as (Al-angari, 2003; Al-Angari, 2007; Al-Angari & Sherer, 2001; Al-angari, 2004; Al-ghamdi & Al-angari, 2005; Al-Jefri & Al-Angari, 2007; Alsaad, 2007; Alsaad & Darweesh, 2008) these studies did not provide a comprehensive description of the challenges and difficulties that face Saudi accountants during their journey to gain the partnership. Further, all the available studies about the accounting profession in the KSA have focused on one aspect of profession, such as the challenges and their effect on the profession, and there is no any prior study in the KSA that deal with all the aspects that relate to the accounting profession, such as the challenges, skills, opportunities to overcome the challenges. Accordingly, this study came to provide the accounting graduates, fresh accountants, researchers, and all related parties with detailed description of the path to become a partner in professional accounting firms in the KSA, including the required skills, the challenges, and suggestions to overcome the challenges. This study is supposed to fill a variety of issues that relate to the accounting profession and still under investigation by researchers.

2.7 Chapter Summary

This chapter have considered and reviewed previous studies in terms of the relevant skills and tools an accountant should be equipped with so that he can get a partnership in the firm, especially if the ambition is to become a partner in the global accounting firm. These include education and vocational rehabilitation of the accountant, job

satisfaction, work environment and knowledge of computer skills and communication skills with the public.



CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter provides a description of the methodological approach and theoretical framework applied in the current study. Based on Laughlin (1995), the research methodology is generally focused on the different ways of obtaining knowledge concerning the world where we live in. Therefore, the appropriate methodological framework directs the manner in which the researcher produces knowledge and explore social phenomenon (Morgan, 1983). In conducting any research, the fit of the research design plays an important role in facilitating the research (Akwezuilo, 1994).

Accordingly, this chapter provides a description of the research philosophy, followed by a comparative and explanation of the qualitative and quantitative approaches of research, which include a description of the phenomenological research methods. Then, the selection of respondents followed by the data collection method for the current study including a description of the semi-structured interviews along with its advantages and disadvantages. After that, the necessary steps that must be taken before conducting interviews are also described. Then, an explanation of conducting interviews was presented, followed by research reliability and validity, member checking, data analysis, and the obstacles faced by the researcher, respectively. A summary of chapter was presented at the end.

3.2 Research Philosophy

Research refers to a human activity based on the intellectual examination involving the discovery, interpretation, and revision of human knowledge concerning various life aspects (Babbie, 2015), and philosophy refers to the connotation of the love of using one's curiosity and intelligence as opposed to the love of wisdom (Polanyi, 2015). Research philosophy forms the underlying theory placing research activities in perspective with human being's existence (Babbie, 2015). Individuals possess sets of beliefs concerning the world and the nature of reality and hence, the investigation of the philosophical issues of research becomes a crucial issue as it helps in clarifying the extensive philosophical perspective that underlies the research as well as selecting the appropriate research methodology. Regarding research approaches, there are two major approaches for research namely, quantitative and qualitative. There are many differences between the qualitative and quantitative approaches, which are explained in the coming sub-section 3.2.2.

According to Burrell and Morgan (1979), there are independent types of assumptions relate to the nature of social science and society. Social science assumptions involve different aspects, which are the 'ontology', 'epistemology', 'human nature', and 'methodology'. According to Dieronitou (2014), ontology traces its meaning from the ancient Greek present participle $\omega\nu/on/$ which means 'to exist'. Therefore, ontology in the social world is taken to mean the kinds of things that exist. Guba (1990) refers to ontology as the nature of the 'knowable' or the nature of 'reality'. Assumptions of an ontological kind concern the very nature of social entities being investigated. Bryman (2004) identifies two ontological positions concerning social research, 'objectivism' and 'constructionism'. According to Bryman, objectivism entails that the social entity

in question adheres to an external objective reality independent of the researcher's awareness. At the opposite extreme, there lies constructionism, which implies that social entities can and should be considered social constructions built upon the perceptions and actions of social actors. This set of ontological assumptions is also known as the nominalist-realist debate proposed by Burrell and Morgan (1979). The ontology for the current study is represented by the responsibilities, prestige, and the bright features of being a partner in an accounting professional offices that are known to all accountants and non-accountants, as these aspects attract all accounting graduates to think, dream, and try to become a partner.

While ontology refers to the nature of knowledge and reality, epistemology concerns the very basis of knowledge-whether this is hard, real, transmittable in a concrete form, or whether it is softer and more subjective, based on personal experience and insight (Cohen, Manion and Morrison, 2013). It is worth noting that the term epistemology is derived from the ancient Greek verb 'epistame' which means to know something very well; to have internalized something by experiencing it- denoting a close relationship of the knower and the known (Dieronitou, 2014). Hence, knowledge viewed in this light it is seen by epistemological purists as a subscription to the humanistic sciences model interpretivism/constructivism. The other extreme position, which views knowledge as objective and tangible, aligns to the methods of natural science and it is associated with an epistemological position known as 'positivism'. In other words, taking an extreme subscription to either/ or a subjective/objective epistemology or a relativist/realist ontology, there emerges a pure adherence to the qualitative/quantitative research respectively (Dieronitou, 2014). The skills that are required for accounting partners, the challenges that are associated with the path of

becoming a partner, and the ways of overcoming the challenges that are associated with the partnership path are form the epistemological aspects of the current study.

The researcher primarily attempts to unearth knowledge i.e. epistemology and a research philosophy involves knowledge and its acquisition. It is a branch of philosophy that examines the nature, methods, limitations and validity of knowledge and belief and determines the answers to questions regarding knowledge, method of its acquisition and what individuals know about it (Myers, 2008).

On the basis of the basic research epistemology, three categories were identified by Chua (1986) which are positivist, interpretive and critical. Although all three are philosophical in nature, the differences are not always practically clear and due to this reason, among others, there is considerable debate among researchers on whether these research paradigms are opposed to each other diametrically or they can be employed in a single study.

Regarding the human nature, Morgan and Smircich (1980) pointed out that it refers to different aspects of humanity, including the feelings, social relationships, actions, interactions among people. Morgan and Smircich (1980) indicated that social science researches relate to the human nature in terms of acquiring knowledge and information about subjects (human). In order to obtain the knowledge and information, researchers have to follow a scientific approach, which is called by many researchers as a methodology. Therefore, planning a research involves the clarification of the fundamental beliefs that can help in understanding the ontological-epistemological-methodological relationship (Hopper & Powell, 2007).

In order to attain the intended objectives of the current study, this study is guided by McClelland's theory of needs, which is described and linked clearly to the aspects of this study in the next section.

3.2.1 McClelland's Theory of Needs

The theory of needs is one of the most ubiquitous and pragmatic in personality and organizational scholarship. Developed by McClelland (e.g., 1961, 1975, and 1985), needs theory contends that three basic drivers motivate individuals, namely: achievement, power, and affiliation. Winter (1992) argued that these needs not only motivate individuals, but also include many of the most important human goals and concerns. In this regard, the McClelland's theory of needs works as the underlying theory for present research as this theory postulates that specific needs of individuals are assimilated over time and are significantly affected by his/her own life experiences. The following is a description of the three needs and the relationship between these needs and the issues of the current study.

Achievement Needs

Regarding the need for achievement, McClelland's theory (1961, 1985) describes a person's drive to excel with respect to some established set of standards. Individuals' achievement needs are satisfied when they are able to actualize their own purposes relative to and regardless of the situations of others (Yamaguchi, 2003). Those high in achievement needs dislike succeeding by chance and seek personally identifiable sources for their success or failure rather than leaving the outcome to probability (Robbins, 2003; Weiner, 1979). Furthermore, individuals high in achievement needs

experience joy or sadness contingent upon the identifiable outcomes of their efforts (McClelland & Koestner, 1992).

McClelland (1961, 1975, 1985) noted that individuals high in this dimension differentiate themselves from others by their desire to perform at a more advanced level than their peers (Royle & Hall, 2012). Although achievement could be measured in terms of mastery and competitiveness, it also reflects individuals' desires to excel relative to themselves (Heintz & Steele-Johnson, 2004). High achievement needs motivate individuals to seek relatively difficult vocations (McClelland & Koestner, 1992). Further, high achievement individuals are more satisfied in jobs that involve both high skill levels and difficult challenges (Eisenberger, Jones, Stinglhamber, Shanock, & Randall, 2005). Similarly, individuals high in achievement needs more frequently seek feedback en route toward goal completion (McAdams, 1994; Emmons, 1997). In addition, McClelland (1961, 1985) noted that high in achievement needs individuals seek situations in which they can obtain personal responsibility for finding novel solutions to problems. One underlying driver of such actions is partly the alleviation of trepidations about their future in the organization. Research indicated that individuals with high achievement needs are, generally, more effective leaders (McNeese-Smith, 1999; Henderson, 1995).

In an accounting profession the partnership is considered the top of profession pyramid, which is the highest achievement the accountant seeks to achieve. At present, the number of accountants has become large, resulting in a lack of demand compared to the size of supply in the market. Therefore, it was necessary for accountants to be distinguished in their experiences, certificates and courses to ensure stability and

career advancement. Thus, the pursuit of partnership has become the goal for every ambitious accountant seeking to excel in the profession of accounting and the main driver of self-development of accountants.

Power Needs

The need for power denotes individuals' desires to be influential. This could manifest itself in attempts to make others behave, as one would like, or in a manner that they might not have otherwise (McClelland, 1961, 1975, 1985). In other words, individuals high in this need seek position power so that they can compel the actions of others. Those high in power needs prefer being in competitive, status-driven situations, and actively seek the trappings of status (Veroff, 1992). Additionally, they are concerned with ensuring that the methods they choose to influence others are within their control (Veroff, 1992; McAdams, 1994; Emmons, 1997). However, in order to maintain viable interdependent relationships with others, individuals with high power needs must often restrain these desires (Yamaguchi, 2003).

Central to one's need for power is gaining influence over others (McClelland, 1961, 1975, 1985; Robbins, 2003; Yamaguchi, 2003). Individuals with influence can then parlay informal accountability for others into the accumulation of additional resources that serve to enhance their status. Prior research indicated that expression of power needs might have a mixed effect on how others are perceived. For example, direct subordinates often react negatively to leaders high in power needs whereas clients and others more distal in the organization view them more positively (McNeese-Smith, 1999; Henderson, 1995). However, despite these findings, interpersonal failings

caused by excessive displays of power seeking tend to derail managers (Van Velsor & Leslie, 1995).

In an accounting profession, the diversity of work and the multi-hierarchical administrative levels generate a lack in satisfaction for accountants in terms of the multiple sources of work orders and performance evaluation. In addition, the multi-tasks in an accounting profession generate unacceptance of accountants regarding the way for doing the work or the distribution of duties among accountants. Accordingly, in order to avoid this dilemma, accountants seek strongly to be advanced in their jobs to reach to the highest level, which is the partnership that grant them the required power to operate the office in the way that they see is better. The power that associated with the partnership position help accountants to satisfy their desires in terms of having subordinates, of having a prestige in society, and facilitating the attainment of goals and objectives.

Affiliation Needs

The need for affiliation reflects the desire to have close, friendly, relationships with others (McClelland, 1961, 1985; Robbins, 2003). Those high in this dimension tend to spend considerable time seeking interactions with others (McClelland & Koestner, 1992). Further, those with strong affiliation needs pursue team activities in which interdependence and cooperation with others are paramount (Yamaguchi, 2003). Affiliation needs have garnered relatively less critical scholarly attention than the other two of McClelland's needs theory (Robbins, 2003), but they still form an important aspect in McClelland's theory. High levels of affiliation motivate individuals to be both sympathetic and accommodating toward (i.e., needs for power,

achievement, and affiliation) others (McClelland & Koestner, 1992). Prior research noted the influence of affiliation on leadership. Specifically, McNeese-Smith (1999) demonstrated a positive relationship between high affiliation needs and enabling others to act in ways deemed desirable. McNeese-Smith (1999) further suggested those high in affiliation needs lead others in desirable directions and that in doing so, they feel answerable to the same ethical codes of conduct common to their peers.

The affiliation in an accounting profession is considered an important and basic thing to ensure the success of accountant and the accounting office, and to ensure the smooth of workflow either for individual accountants or for the whole company. In order to get the highest level of accounting profession pyramid, which is the partnership, an ambitious accountants who seeks to fulfill the achievement and power needs have to express their affiliation of their colleagues, managers, and offices through different aspects, such as quality of work, cooperation with others, and the careful of the interest and reputation of the company. After the express of affiliation, accountants can get the partnership in their offices. Accordingly, the affiliation need complement the achievement and power needs in the accounting profession.

3.2.2 Qualitative Vs. Quantitative Approaches

Research methodology explains the approach that is adopted to carry out the study. It involves specifying the methods that will be used in collecting the data required for the study. The choice of a specific methodology in a research study is largely dependent on the research objectives, the purpose, the target population, and the availability of resources. In order to fulfill the research objectives, the chosen methodology should be effective in collecting the required data (Gill & Johnson, 2002). Quantitative and qualitative approaches are used in the research to collect and

report information. The qualitative studies concentrates on words and observations to express reality and attempts to describe people in natural situations. In contrast, the quantitative approach grows out of a strong academic tradition that places considerable trust in numbers that represent opinions or concepts (Amaratunga, Baldry, Sarshar, & Newton, 2002). According to Johnson and Christensen (2008), there are many differences between quantitative and qualitative approaches. Table 3.1 summarises the differences between quantitative and qualitative approaches that relate to the current study.

Table 3.1: *The differences between the quantitative and qualitative approaches*

Criteria	Quantitative Approach	Qualitative Approach
Purpose	To test hypotheses, look at cause and effect, and make predictions	To understand and interpret social interactions
Scientific Method	Confirmatory or top-down: the researcher tests the hypothesis and theory with the data	Exploratory or bottom-up: the researcher generates a new hypothesis and theory from the data collected
Most Common Research Objectives	Describe, explain, and predict.	Explore, discover, and construct.
Variables	Specific variables studied	Study of the whole, not variables
Focus	Narrow-angle lens; tests specific hypotheses	Wide-angle lens; examines the breadth and depth of phenomena
Group Studied	Larger and randomly selected	Smaller and not randomly selected
Type of Data Analysis	Identify statistical relationships	Identify patterns, features, themes
Results	Generalisable findings that can be applied to other populations	Particular or specialised findings that are less generalisable
Final Report	Statistical report with correlations, comparisons of means, and statistical significance of findings.	Narrative or phenomenological report with contextual description and direct quotations from research participants.

Table 3.1, the difference in purpose between the quantitative and qualitative approach means that the quantitative approach aims to test the interpretations that emerge from the qualitative approach through specifying certain hypotheses that are testable and measurable, while the qualitative approach aims to find interpretations phenomena to enhance the understanding of this phenomena. Therefore, the quantitative approach is considered a confirmatory scientific method that tests the hypotheses and theories that emerge from the qualitative approach and confirm or reject its results, while the qualitative approach is considered an exploratory scientific method, which generates new hypotheses and theories (Creswell, 2014). Accordingly, the objectives of the quantitative research are describing and explaining the extent of acceptability of the qualitative results through predicting and testing hypotheses for certain phenomena in certain conditions, while the objectives of the qualitative research are exploring the interpretations of phenomena, discovering and understanding the reasons for phenomena, and constructing the theories and hypotheses (Johnson & Christensen, 2008).

Another difference between the quantitative and qualitative research relates to the research variables. Specifically, the quantitative research explores the relationships between certain variables from the total variables to test the qualitative explanations for the relationships between these variables, while the qualitative research explores all the variables that relate and affect certain phenomena to understand and interpret the relationship between variables that lead to the phenomena (Morgan, 1998). Hence, the quantitative research is considered a narrow-angle lens as it focuses on specific variables, relationships, and hypotheses. In contrast, the qualitative research is

described as a wide-angle lens that focuses on the breadth and depth of phenomena (Johnson & Christensen, 2008).

With regard to the difference between the quantitative and qualitative research from the perspective of the group studied, the quantitative research examines a large group that are selected randomly to test if the qualitative explanations and interpretations are spread in the population or not. Conversely, the qualitative research examines small groups selected carefully (not randomly) based on certain features to increase and enhance the focus which helps in producing clear explanations and interpretations for the effect of all variables related to the phenomena (Sale, Lohfeld, & Brazil, 2002). Accordingly, the type of data analysis in the quantitative research depends on identifying the statistical relationships between variables, while in the qualitative research the type of data analysis depends on identifying the patterns, features, and themes of the small group that lead to getting the results (Creswell, 2014). The difference in the results between the quantitative and qualitative means that the quantitative results are generalizable because these results include different characteristics as a result of testing a large group. In contrast, the results of the qualitative research are particular and specialized to the studied groups and have specific characteristics. Therefore, these results are not generalizable (Johnson & Christensen, 2008). Lastly, the final report of the quantitative research differs from the qualitative, since the final report in the quantitative research is a statistical report that presents the correlations and the statistical significance of the relationships between variables. On the other hand, the qualitative report may be a narrative or phenomenological report that describes the answers of participants contextually, or

explain the phenomenon based on the descriptions of participants, relying on their direct quotations (Sale, Lohfeld, & Brazil, 2002).

In the current study, a qualitative approach was adopted to explain the different stages of partnership journey that professional accountants have to pass through their career. The qualitative methodology of research is defined by Creswell (2007) as a process inquiry that sheds light on specific methodological traditions of inquiry exploring social/human issue. Similarly, Neuman (1994) described this methodology of study as one that stresses on the development of social reality, interactive processes and events, accurate subject matter, and situational constrained research. The utilization of qualitative research methods enables the researchers to understand the societal or cultural context on which the research is based on. For instance, data quantification may not facilitate the social and institutional background of the research unlike qualitative method (Kaplan & Maxwell, 2005).

In addition, Polkinghorne (2005) stated that during the past 4 decades various qualitative methods have experienced expansion. Their resurgence enabled the qualitative researchers' creativity and experimentation. Nevertheless, as social sciences have acknowledged their use, the 'right way to do it' has been expounded on. Polkinghorne (2005) added that the aim behind data collection in qualitative research is to confirm the investigated experience through evidence. Such evidence is in the form of people's accounts after which the researcher conducts an analysis of the evidence to generate a description of the experience. Data functions as the basis for the findings and in developing the research report, the researcher obtains data excerpts to demonstrate the findings and to explain how they were synthesized from the

evidence (Polkinghorne, 2005). Moreover, qualitative research generally offers a robust, holistic, in-depth explanation of the human behavior and the reasons behind the behavior. It assists in shedding a light on the context within which human decisions and actions are realized. It posits the impossibility of discerning the reason behind happenings in organizations without taking the individuals' point of view. By talking to individuals, their understanding of the phenomenon can be understood (Myers, 2008). Based on the aforementioned facts, the qualitative approach was adopted to conduct the current study in order to describe and clarify human experience in its actual appearance in human lives. Specifically, to describe and clarify the partners' experiences in an accounting profession during their journeys to get the partnership.

The selection of qualitative approach in the current study came from the fact that the qualitative approach is suitable for the present study as it attempts to describe the meaning behind being a partner in the accounting firm. In addition, it helps in considering the junior partner's trial and tribulations from the initial partnership and his move towards the pinnacle of the accounting profession. As well, the definition of the qualitative approach may also encapsulate the concept whereby the research make use of it to develop complex, holistic picture of the research topic in an actual environment (Creswell, 1998), which serves the purpose of the present study's objectives. Further, questions entailed in qualitative research are also acknowledged by the interpretative branch of thought (Walsham, 1995). Another advantage of the qualitative method to this study is that it provides the researcher with the benefit of having a clear and actual analysis and interpretation (Hussey & Hussey, 1997).

Accordingly, adopting the qualitative approach in the current study aimed to explore certain aspects of partnership in an accounting profession. The exploration aspects for the partnership that are explored by the current study, involve: the skills that are required for each stage of partnership journey, the challenges that are associated with each stage of partnership journey, and the suggested ways, based on the experiences of participants, for overcoming the challenges that associated with each stage. In the qualitative approach, there are many methods to conduct an exploratory study, such as: ethnography, grounded research theory, hermeneutics, and phenomenology. In the current study, the phenomenological method was used.

3.2.2.1 Phenomenological Method

According to Patton (1990), the phenomenology is a philosophy, a method, and an approach. As a philosophy, phenomenology refers to the phenomenon of human consciousness (Von Eckartsberg, 1986; Moustakas, 1994). As a scientific research methodology, phenomenological research focuses on the meanings of human experiences in situations as they spontaneously occur in the course of daily life (Von Eckartsberg, 1986). A phenomenon can be an emotion, relationship, or an entity such as a program, an organization, or a culture. Phenomenologists ask the question: What is the essence of experience of this phenomenon for those who experience it? (Patton, 1990). Phenomenology seeks to expose the implicit structure and meaning of such experiences. It is the search for the essence of things that cannot be revealed by ordinary observation (Sanders, 1982; Moustakas, 1994).

Phenomenological inquiry is motivated by both humanitarian and intellectual purposes. Phenomenologists strive for meaningful “human sciences” about

individuals and societies rather than natural science-like knowledge (Sanders, 1982; Von Eckartsberg, 1986; Moustakas, 1994). Similarly, Manen (1990) argued that phenomenological research methods strive to discover the underlying meanings of shared lived experiences to arrive at a deeper understanding of the phenomenon under study. Phenomenological research that aims to reveal what it means to be human, also helps professionals to develop sensitivity and empathy toward their patrons (McClelland, 1995; Cohen, Kahn, & Steeves, 2000). Intellectually, phenomenology is powerful when the study goal is to explore a concept loaded with social and cultural meanings especially when the topic does not render itself easily to quantification, and when new and fresh perspectives are needed (Sanders, 1982 ; Cohen, Kahn, & Steeves, 2000). Qualitative phenomenological methods capture the experiences of participants brought to life through insights by participants.

Phenomenology grew out of a concern with scientific research which some felt did not consider the experiencing person and the connections between the human consciousness and objects that existed in the material world (Husserl, 1931, as cited in Moustakas, 1994). A key epistemological strategy of phenomenology is the concept of phenomenological reduction. Reduction is the technical term that describes the phenomenological device, which permits us to discover the spontaneous surge of the life world (Manen, 1990). The reduction is a means to be able to return to the world as lived in an enriched and deepened fashion (Manen, 1990).

Moustaka (1994) captures many of the principle tenets of phenomenology as he asserted that the challenge facing the human science research is to describe things in themselves, to permit what is before one to enter consciousness and be understood in

its meanings and essences in the light of intuition and self-reflection. The process involves a blending of what is really present with what is imagined as present from the vantage point of possible meanings; thus a unity of the real and the ideal. In the same context, Creswell (2007) contended that the research develops a textural description of the participants' experiences (what they experienced), a structural description of the same (how they experienced based on conditions, situations or context) and the combined descriptions of the two relay a whole picture of the experience. According to Manen (1990), the science of phenomena involves the consideration of people's experience about where they live in the present study, it is based on the establishment of the relationship between the phenomenon and a certain number of partners in the accounting profession in Saudi Arabia, where the experience of the partners is described (Manen, 1990). Such experience, according to Moustakas (1994), may be any phenomenon like insomnia, being ostracized, anger, grief, and going through coronary artery bypass surgery.

Furthermore, Moustakas (1994) added that the researcher conducts data collection from the persons experiencing the phenomenon after which he develops a composite description of the overall experience for the entire individuals. This description comprise of 'what' and 'how' they experienced the phenomenon. According to several researchers (Creswell, 2007; Van Manen, 1990), the science of phenomenon has its basis on the phenomenological description that the participants has experienced and it stresses on experience as the basic objective is to understand the nature of the phenomenon. It emphasizes some aspects of phenomenology while neglects others (Creswell, 2007). In this regard, the researcher determines whether the research problem may be appropriately investigated with the help of the phenomenological

method or not. The problem category that suits this type of research well is one wherein the understanding of the shared or common experiences of several individuals is required to create practices/policies, or to provide an insight into various features of the phenomenon (Creswell, 2007).

Based on Patton (1980), the phenomenological studies are focused on the phenomenon to determine the answer to the question “What is the essence of the experience of the phenomenon of these people” (Patton, 1980, P.18). According to Patton (1980), the essence of the experience includes all the aspects that relate to the experience, such as emotions, challenges, and ambitious (Patton, 1980). In the current study, the phenomenon of partnership in an accounting profession and the challenges that associated with it, as well as the skills that are required by accountants in their quest to reach the rank of a partner in the accounting firms in the KSA is studied.

While descriptions of things and events exists independently for each individual experience, research phenomenon calls for a description of the experience as it arises in the person’s consciousness, and the latter needs further research to drive awareness of the person of their own experiences. Polkinghorne (2005) argued that the issue with the requirements is that awareness is considered to be an activity and thus is in constant state of flux and differ from natural things. Additionally, awareness is the combination of memory, perception and imagination. The issue also lies in the access to consciousness as the researcher conducts data collection several times removed from the event itself, which is described and specified in the data collection method section. More importantly, a direct awareness of consciousness exists only in terms of customs

and traditions and hence, the researcher approaches the collection of the description and interpretation of others cautiously.

As previously mentioned, the present study adopted the qualitative approach through using the phenomenological method to describe the partnership phenomenon, specifically the challenges, skills, and the ways to overcome the challenges in the KSA. Similar studies were conducted previously adopted the same method (phenomenological method), such as the study of (Halabi, Barrett, & Dyt, 2010) that shed the light on the financial information employed for the assessment of small companies performance. In their study, Halabi, Barrett, & Dyt (2010) described how the small companies are sensitive toward the assessment of performance and how this assessment affect these companies. In addition, the study of Law (2010) that used the qualitative method, specifically the phenomenological method, to investigate the reasons behind the lack of female checkers in Hong Kong's accounting sector. In this study, Law (2010) explained that the structure of society, the pressure of profession, and the difference in preferences are the main reasons for the lack of female checkers in Hong Kong's accounting sector. Further, the study of (Royle & Hall, 2012) that explored the relationship between McClelland's theory of needs, feeling individually accountable, and informal accountability for others is also used the phenomenological method. In their study, Royle & Hall (2012) have used the phenomenological method to review the related literature in order to construct a comprehensive and coherent view, which helped in presenting a clear revision.

In applying the phenomenological method in conducting human science studies, different perceptions for different scholars have appeared, these scholars have formed

the main sources of applying the phenomenological method, these scholars are, Giorgi, Fischer, and von Eckartsberg (1971), Giorgi, Fischer, and Murray (1975), Giorgi et al., (1979), Giorgi, Barton, and Maes (1983), and Moustakas (1994). Among all the perceptions for the phenomenological method, the heuristics-phenomenological method of Moustakas (1994) has formed an attractive choice of the current study, as he established his own synthesis based on a comprehensive review of all previous perceptions for the phenomenological method. Therefore, the current study adopted the heuristics-phenomenological method of Moustakas (1994) to describe the phenomenon of becoming a partner in an accounting profession in the KSA.

3.2.2.1.1 (Heuristics) - Phenomenological Method (Moustakas, 1994)

The root meaning of heuristic comes from the Greek word *heuriskein*, meaning to discover or to find. It refers to a process of internal search through which one discovers the nature and meaning of experience and develops methods and procedures for further investigation and analysis. The self of the researcher is present throughout the process and, while understanding the phenomenon with increasing depth, the researcher also experiences growing self-awareness and self-knowledge. Heuristic processes incorporate creative self-processes and self-discoveries (Moustakas, 1994).

Heuristics phenomenology method depends on the heuristic inquiry, as the heuristic inquiry is a process that begins with a question or problem, which the researcher seeks to illuminate or answer. The heuristic process is autobiographic, yet with virtually every question that matters, there is also a social-and perhaps universal-significance (Moustakas, 1994). Heuristics is a way of engaging in a scientific search through methods and processes aimed at discovery; a way of self-inquiry and dialogue with

others aimed at finding the underlying meanings of important human experiences. The deepest currents of meanings and knowledge take place within the individual through one's senses, perceptions, beliefs, and judgments. This requires a passionate, disciplined commitment to remain with a question intensely and continuously until it is illuminated or answered (Moustakas, 1994).

Six phases of heuristic research guide unfolding investigations and comprise the basic research design. They include: the initial engagement, immersion into the topic and question, incubation, illumination, explication, and culmination of the research in a creative synthesis. In heuristic investigations, verification is enhanced by returning to the research participants, sharing with them the meanings and essences of the phenomenon as derived from reflection on and analysis of the verbatim transcribed interviews and other material, and seeking their assessment for comprehensiveness and accuracy (Becker, 1993).

Applying the aforementioned six phases of investigation and analysis is intended to describe the stages of becoming a partner in accounting profession, which include: identifying the skills, challenges, and suggested ways to overcome the challenges of becoming a partner. Moustakas (1994) perception of the phenomenological method depends on seven steps, namely: (1) horizontalization, (2) phenomenological reduction and elimination, (3) clustering of units of meanings to form themes, (4) validation, (5) textural description, (6) structural description, and (7) synthesis of meanings and essences.

In the current study, the first five steps of the pre-described stages of analysis were applied in the preparation phase of analysis, while the last two steps were described

and reported in the sections that are titled as "textual description" and "structural description". According to the analysis, the commonalities and differences between interviewees were captured and reported in section 4.3, those commonalities and differences helped the researcher to form an image of the scenario that experienced by each interviewee. Based on that, the researcher describe the skills and obstacles that face Saudi accountants to become partners.

Horizontalization

Based on Moustakas (1994), the data analysis process begins with horizontalization wherein the researcher lists each expression significant to the experience and goes through initial grouping (Moustakas, 1994). In this regard, Creswell (2007) contended that data analysts review data in the interview transcripts and keep track of significant statements, sentences or quotes providing an insight into the participant's perception and experience of the phenomenon. Horizontalization displays the significance of the receptiveness to each participant's statement regarding his/her experience and valuing each with the same weight and hence facilitating a natural flow between the research participant and the researcher (Moustakas, 1994). In other words, every statement is considered to have equal value in horizontalization.

In addition to the aforementioned, the researcher reviews the statements in the interview transcripts that relate to the experience of the individuals, lists these statements and considers each having equal weight – from this, a list of non-repetitive, non-overlapping statements are formed (Moustakas, 1994; Creswell, 2007). It is evident from the above explanation that horizontalization is an ongoing process in data analysis. The process enables the researcher to logically consider the data from

different perspectives while at the same time placing equal value to every statement to facilitate the provision of a full description of the phenomenon. In other words, every horizon of the participant's feedback contributes meaning and a clear picture of the phenomenon.

Phenomenological Reduction and Elimination

After the horizontalization step, the reduction or deletion of useless statements start. In reduction, expressions that overlap, repeated and unclear, are taken off or explained in accurate terms (Moustakas, 1994).

According to Keen (1975), the phenomenological reduction is a voluntary effort to open oneself to the phenomenon and at this stage, the researcher thoroughly goes over each word, phrase, sentence, paragraph and notes the non-verbal communication implications that express distinct meaning (Hycner, 1985). Irrelevant statements to the research questions and those that are repetitive and overlapping were eliminated.

In the reduction process of data, specific themes and statements are analyzed and all the relevant meanings are determined (Polkinghorne, 2005). In the present study, the researcher depended on the literal material along with the number of times a meaning was mentioned and the way of mentioning. To avoid analyzing data that is irrelevant, the researcher reviewed data relevance by stressing on the major aspects of the participant's feedback. Miles and Huberman (1994) explained that from existing literature and the researcher's experience, he or she knows what information is likely to come into play in the study.

After the identification of the general meaning, the irrelevant statements were dropped. Creswell (2007) stated that in the process of phenomenological reduction, expression is analyzed to make sure that it has the required moment of experience. Similarly, phenomenological studies determine essences of what could be developed in the moments of analysis. After a review of the transcript, the researcher interpreted the important invariant constituent or essence of every response after which as mentioned, unclear and irrelevant materials were dropped.

Clustering of units of meanings to form themes

Clustering of units of meanings to form themes is the step that follow the phenomenological reduction and elimination. In this step, after the listening of irrelevant items, the researcher determines if any of the remaining units naturally come together to form a cluster (Hycner, 1985). According to Hycner (1985), a unit of general meaning are words, phrases, non-verbal or para-linguistic communications expressing a distinct and clear meaning. Through this natural clustering of the constituents, the researcher is enabled to find out if any common themes or essences appear that would point out to the relevant meaning that is significant to the experience structure.

In this step, the researcher categorizes the experiences that relate to common topics and make a careful analysis and review of the transcripts. Accordingly, the researcher clusters the statements under topics/themes. In this regard, Moustakas (1994) stated that after the general meaning of the units have been discerned, the next step involves the addressing of the researcher questions to such meanings. To this end, if the units

of general meaning are pertinent to the examined phenomenon, then the responses are significant to the research.

Validation

Following the clustering of invariant constituents of every experience, core themes emerge. Specifically, reviewing of audio recordings allowed the highlighting of key words and rich text from the experience provided and they are formed into themes. The formation of clusters or themes organization into common categories entails the selection of an approach from two different methods: a) themes organization based on theory/conceptual framework/empirical work and b) themes organization based on other themes, as independent clusters of themes or in a hierarchy.

The validation phase of the analysis requires a thorough review of the clusters of meaning to identify if there are one or more key themes expressing the clusters' essence (Hycner, 1985). The comparison between the invariant constituents and their theme, and the complete participant's record involves the researcher's determination of whether a) they are expressed explicitly in the complete transcription, and if b) they are compatible if not explicitly expressed Moustakas (1994). The identification of the distinct themes allows the researcher to determine the themes that are common to the interviews and other individual differences. During the validation stage, there is an ongoing process of going back and forth from the transcripts to the invariant constituents in the third phase and to the cluster meanings. Following a thorough listening and revising of transcripts, themes emerge and the invariant constituents that are irrelevant and incompatible are dropped.

Textural Description

The initial four phases in the phenomenological data analysis, the researcher notes down what is experienced, and the description of the meaning of the experiences Moustakas (1994) cited in Creswell (2007). These steps are followed by step 5 where the focus on the individual's textural description of the phenomenological experience. In this fifth step, the researcher notes down the experiences of the participants from their feedback where Moustakas (1994) contended that there is nothing omitted from the experience and where every dimension and phrase is addressed.

Structural Description

After the textural description, the researcher notes the way the individuals experienced the phenomenon (Moustakas, 1994). In this context, Creswell (2007) described structural description as the manner in which the experience occurred and the inquirer thinks back on the setting and context wherein the experience happened. Structural description entails voluntary acts of thinking, and judging, imagining and recollecting, with the aim of arriving at the main structural meaning (Moustakas, 1994). The researcher comes up with an understanding of the underlying meanings that may have been overlooked by the participants. Following data analysis, the researcher synthesized the meanings in order to draw up an actual, accurate and overall description. To do this, the researcher employed imaginative variation to develop structural themes from textural descriptions.

Specifically, Moustakas (1994) described imaginative variation as a process that entails universal structures precipitating feelings and thoughts in relation to the

phenomenon (e.g. structure of time, space, bodily concerns, materiality, causality, relation to self, or to others. Similarly, Polkinghorne (1989) contended that the aim behind phenomenological inquiry is to unearth and expose the structure, logical and interrelationships arising from the inspected phenomenon. Consequently, theme analysis can be a process characterized by complexity where the researcher conducts data analysis for particular themes aggregating information into common clusters of ideas and furnishing details that reinforce the themes (Creswell, 2007).

Synthesis of Meanings and Essences

The concluding step in the phenomenological research process is the intuitive integration of the basic textural and structural description into a single statement of experience essence that encapsulates the whole phenomenon (Moustakas, 1994). In fact, the guiding direction of phenomenology is to minimize the textural (what) and structural (how) meanings of experiences to a succinct description that reveals the participants' experiences. The texture-structure relationship is neither the main object and subject, nor is it the concrete and abstract, rather they are the apparent and hidden combined together to develop an understanding of the phenomenal essences (Creswell, 2007).

Collecting sub-themes to reveal an extensive picture of the information facilitates the emergence of a pattern. The evaluation of such themes facilitates the clustering and labelling of constituents as the core experience themes (Moustakas, 1994). Invariant constitutes comprise of words/phrases that hold commonality among the interviews of the participants. Gathering the invariant constitutes and themes of experience should

be done explicitly and compatibly (Moustakas, 1994) otherwise, they are not deemed important to the experience and as such, should be deleted (Moustakas, 1994).

After the collection of sub-themes and the review of literature, the researcher is then ready to develop theme statements for the story line. Interweaving the literature with the findings enables the construction of the story that is meritorious. The concluding step entails the development of a robust textural-structural description of each participant's feedback on the basis of meanings and essences of experiences and including the invariant constituents and themes (Moustakas, 1994).

In this phase, the researcher needs to assert strengths of qualitative approaches by revealing the development of an in-depth insight of, or empathy for, the participants to better comprehend their worlds. While the phenomenological research process is initiated by categorizing the research into brackets and by focusing on the research question (Moustakas, 1994), the culminating step recommended by Moustakas (1994) as modified by the Van Kaam method comprised writing a composite description of the phenomenon including textural as well as structural descriptions. The researcher then synthesizes the essence of the experience into a common themes description that represents the participants as a whole.

By following Moustakas (1994), the researcher began the process of analyzing, organizing, clustering and describing the data to capture the essence of the participants' shared experiences.

3.3 Data Collection Method – Interviews

In order to collect the data for the current study to analyze it by using the heuristics-phenomenological method of Moustakas (1994), fifteen interviews were conducted with fifteen partners in accounting firms in the KSA. This instrument to collect data was recommended by Moustakas (1994) in order to conduct phenomenological studies. According to Cresswell (2014), the purpose of an interview is to gather descriptions from the interviewee with respect to interpreting the meaning of the described phenomena. In addition, the interview method focuses on human interpretation, meaning, behavior and the reasons for the behavior. Based on that, an interview helps in understanding perspectives of interviewees about the reasons that a particular phenomenon occurs (Cresswell, 2014). In this study, interviews were employed as the primary instrument in the collection of phenomenological data as recommended by Moustakas (1994).

In the research, there are three types of interviews. First is the unstructured interview, as there is no certain questions or organization of topics in the discussion. Second is the semi-structured interview, which starts with a few certain questions followed by interviewer probes. Finally, a structured interview uses a detailed interview guide similar to a questionnaire to guide the question order and the specific way the questions are asked. Most qualitative research depends on semi-structured or unstructured interviews, as they enable the skilled interviewer to extract more and greater set of data (Malcolm, 2003). The current study used a semi-structured interview, as it facilitates the analysis of data and provides an opportunity to investigate issues that warrant additional clarification. Also, the semi-structured interview allows the researcher and respondents “to engage in a dialogue whereby

initial questions are modified in the light of the respondents' responses and allows the investigator to probe interesting and important areas" (Smith et al., 2009. p. 123). Moreover, semi-structured interviews are used to allow participants to speak freely concerning their experience in the company from their initial employment to becoming a partner, and the challenges they faced (Smith, 2015).

As phenomenology strives to understand the experiences of others, open-ended and informal questions allowed participants to talk about their experiences on their own terms and in their own words. Questions of the interviews are initially general and become specific as the interview continues until it focuses on the research topic itself (Kvale & Brinkmann, 2009). Some extra questions may also be prepared based on the varied and flexible responses. The development of questions during the interview provides flexibility to the respondent and provides details to the interviewer. The interview questions are developed in a way that individuals share their experiences and the accounting firms procedures (Rubin & Rubin, 2011). Moreover, the researcher records each interview to capture every detail of the interviewees' answer but this was done with the permission of the interviewee prior to which the interviewer promised to keep the recording confidential and for his use only.

Same as any instrument for collecting data, there are some advantages and disadvantages for interviews. As argued by Sarantakos (2005), using interview method, the researcher is enabled to modify the questions to align them with the situation, and this provided flexibility of questions posed. Similarly, Foddy (1994) contended that personal interviews enable the respondents to freely express their views concerning the phenomenon as opposed to when closed-ended questions usually

employed in surveys and questionnaires. In addition, the researcher can take the notes, information and observations for later analysis during the interview.

Since different individuals holding different opinions and views are included in the interviews on various topics, the interview method is an effective one in capturing the 'how' and 'why' of the questions (Yin, 2015). The researcher is enabled to understand the arrangement of the regulatory powers and the appropriation of such powers in a regulatory environment via the interviews and thus providing an insight into the way they impact the study. Moreover, interviews carry more information as compared to surveys and questionnaires, for instance, in a face-to-face structured interview, the atmosphere is more casual and the information and discussion are garnered through a laid back and relaxed environment. Also, in a semi-structured approach, the researcher is allowed to clarify on beliefs and opinions and interviewees' are allowed to express their opinions on the basis of their point of view. In other words, it provides for clarified opinions and creates opportunity for interviewers to pose detailed questions (Boyce & Neale, 2006).

Meanwhile, Collis and Hussey (2009) enumerated the instances where unstructured/semi-structured interviews may appropriately be used; where the understanding of the construct that the interviewee uses as a platform for his opinions/beliefs regarding a certain situation is required; when there is a need to develop an understanding of the respondent's world in order for the researcher to influence it, either independently or collaboratively. Furthermore, interviews are useful in a study, like the present research, where the researcher is desirous of collecting data from individuals, where the researcher needs to ask questions from a

planned questionnaire that has been prepared in advance covering a number of questions and topics.

On the other hand, the interview method has certain disadvantages and limitation. Interviews are costly in comparison to other data collection methods. It is also time-consuming considering the amount of time required to conduct the interview (Boyce & Neale, 2006). Specifically, an hour long recorded interview needs around eight hours of transcription. In addition, researcher' bias may also arise in the interview process either from the interviewer or the interviewee. This bias issue may be handled through the design questions and sampling of participants.

Moreover, owing to peer pressure/embarrassment, respondents may steer clear from answering specific questions or more damaging, they may try to say what the researcher wants to hear and hence making their answers invalid and unreliable. According to Bell (2005), while interviews are riddled with limitations such as bias, a single researcher conducting a series of interviews may eliminate such limitation. Therefore, despite its limitations, the interview method was considered to be the most suitable qualitative method to carry out the investigation into the development of accounting and auditing regulations from socio-economic and political context.

3.3.1 Steps Taken prior the Interviews (Preparing for Interviews)

The interviewer first took an ethical approval to conduct the interviews. Specifically, the information of the participant and consent sheets were drawn up after which the interview guide was created. The initial pre-interview stages are further discussed as follows.

- Ethical Issues

Ethical research entails the ‘informed consent’ of its participants (Bell, 2005), and informed consent refers to the procedure where in participants are informed of the facts that have the potential to influence their decisions. The identities of the participants are kept anonymous and the information they provided is kept confidential to prevent other people from accessing it.

Considering that the research nature would entail private participants’ information, the researcher first obtained the ethical approval via the University Utara Malaysia (UUM) Ethics Committee, who later provided the application. The approval for the present research is based on the rules and regulation of the UUM which are; first privacy and confidentiality rights where in the participants are informed that their identities will not be disclosed except when they provide the permission to do so. Second, the participants are informed of the ‘how’, ‘when’ and in ‘which format’, the research findings will be in terms of publication. Third, the participants have the right to withdraw his participation without a reason and he will not be penalized for doing so.

The research project’s information sheet was initially drawn up before contacting the participants to the research. The current study’s objective was clearly explained to them and the targeted interviewee and the interview duration was set. The participants were informed that upon completion, the study may be published as a thesis/journal and presented at conferences. Confidentiality assurances were made ensuring that the institutional affiliations of the participants will be kept anonymous. The researcher’s commitment to adhere to UUM’s standards was clarified.

The consent sheet was then made available to the participants for their signature. The sheet confirms that the participant, having been informed of the researcher project, agrees to participate in the research through his signature. The participants were welcome to ask questions, withdraw their participation (in which case, all their information will be deleted) as to not to jeopardize the research outcome.

Owing to the participants' busy schedule, they could only spare an hour or less to the interview process. Standardized semi-structured questions were employed as to allow the participants to answer the same questions, and hence creating objectivity as the subjectivity is eliminated by the fact that the answers come from different participants. Moreover, the regulatory environment in Saudi Arabia was also considered in the course of questions framing. Issues were navigated clearly during the drafting process, which eliminated the ambiguity and lack of clarity from the questions.

At the onset, the consent of the parties for interviews is obtained and a guide for the interview is developed with the information kept in confidence. The participants are reminded of their right to pull out of the interview whenever they feel like it without penalty. The targeted interviewees and the interview duration are outlined and identified. By following the aforementioned steps, the researcher prepared for conducting interviews for the current study.

- Access to Participants and Information

This step calls for obtaining the required official permission from different institutions to access them. Accordingly, documentary evidence that grants the authoritative access and to carry out research and interviews with the partners in the accounting

firms were obtained. This turned out to be a very tedious and cumbersome process for the researcher.

First, the contact information of the audit firms were listed including their contact addresses, telephone and mobile numbers and email addresses. Second, the required authorization to collect data was obtained a letter written by the researcher's supervisor to the Cultural Attaché at the Saudi Embassy in Malaysia to facilitate the process of data collection. Another letter was then obtained from the Saudi Cultural Bureau to enable the researcher to access the targeted group and interview them.

Several individuals were contacted, but only some of them were inclined to participate. The participants were asked for their consent to participate in the interview process using a consent form obtained from the School of Accounting at the Faculty of Business (COB) at the University Utara Malaysia (UUM).

3.3.2 Conducting the Interviews

After presenting the steps that are followed to prepare for interviews, which are mentioned in the prior section, the procedures followed in employing the semi-structured interviews are discussed in this section.

In order to conduct the interviews for the current study, the researcher depended on his own efforts to carry out the required steps and procedures. The self-preparing efforts of the researcher to conduct the interviews included, the steps that are taken to prepare for interviews, specifically the researcher (himself) who has got the ethical approval to conduct the interviews, and he is the person who contacted the interviewees under supervision by the competent authorities in the UUM. In addition,

the researcher (himself) has conducted the interviews with the partners in the accounting firms in the KSA, which ensuring the giving of required attention and focus in the processes of directing the questions of interviewees and in collecting data as a whole.

The process of conducting the interviews has took nine months from August 2013 to May 2014. The participants were contacted via their secretaries for their interview dates setting. Prior to this, a cover letter containing the objectives and questions were distributed to the respondents to help them prepare for the interview beforehand. From a total of 25 individuals who were listed as targeted respondents (accountant partners), ten backed out and hence, only the remaining 15 were interviewed through face-to-face semi-structured interviews conducted by the researcher himself. The interviewer ensured that the interview venue had a good atmosphere, devoid of noise and obstructions for effective recording.

The interviews were conducted in Arabic language, where the participants were allowed to explain in detail on the issues of their interest. To guarantee that their replies are accurate, the respondents were assured that their words would not be traced back to them or to their organizations. The names of the respondents were coded through their job titles. All the interviews were recorded except for two interviews where the participants refused to have their voices on tape, accordingly, these two interviews were written by hand.

Interviews are conducted with 15 partners included in the Saudi Organization for Certified Public Accountants (SOCPA). The duration of interviews ranged from 23 minutes to 90 minutes. In order to analyze interviews, the researcher has developed a

specific code for the interview recordings after which that were analyzed based on relevant statistical methods. For further details of responses, other probing questions are incorporated in the interview.

Recording and Transcribing the Interviews

The interviewer holds the autonomy of how to record information from an interview. Patton (1980) explained that a tape-recorded is necessary in order to ensure the accuracy of the collected information. On the contrary, hastily taken down notes cannot measure up to a recording. To avoid the technical issues and defects, more than a single recorder can be utilized. In present study, the interviewer made sure that adequate alternatives were in place and the tape-recorded worked effectively. The tapes were coded to indicate the respondents' identities and were later transferred and saved on the computer for backup. The researcher then transcribed the recorded material and tested the reliability of coding.

The interview questions were asked in sequential order and the respondents were given sufficient time to reflect on their responses. The interview questions concluded with personal perceptions about their experience as partners in accounting firms with identifying the challenges and difficulties they faced and how they overcame those difficulties. The respondents provided insightful responses and valuable narrative descriptions to each question. The study participants spoke candidly, relying on their experiences. The total number of words, total transcription pages and interview durations are outlined in Table 3.2 below.

Table 3.2: Manifest Content Analysis

Participant	Interview Duration	Word Count	Total Transcription Pages
P1	40 minutes	2374	8
P2	50 minutes	1288	6
P3	23 minutes	1627	7
P4	39 minutes	2886	11
P5	37 minutes	2212	11
P6	50 minutes	2402	11
P7	29 minutes	1540	8
P8	89 minutes	3760	16
P9	32 minutes	2029	9
P10	68 minutes	2574	11
P11	37 minutes	1986	10
P12	46 minutes	1722	7
P13	45 minutes	2016	9
P14	90 minutes	3001	13
P15	70 minutes	1389	7

3.3.3 Research Reliability and Validity

Reliability and validity have been widely used in qualitative research with different terminology such as credibility, transferability, dependability, confirmability and internal validity, external validity, objectivity respectively (Merriam & Tisdell, 2015). Therefore, the researcher copiously read each transcript to uncover consistencies that suggest the participants' experiences were in fact valid. In phenomenological research, the first validity check is to return to the research participant with the written

transcripts to validate their audio-tapes. Moustakas (1994) emphasized that in phenomenological research, data validity lies in the richness of the conversation. Member's checking is also used to check the findings validity. The study also employs data triangulation process with the help of observations and documents when necessary.

Traditionally, reliability refers to the extent of generalizability or the extent to which the findings of the research can be replicated (Merriam & Tisdell, 2015). In simple words, if the study is repeated, will it yield the same results? However, in qualitative research, the study of the behaviors of human beings is carried out; therefore, there can be many interpretations of what is happening. Hence, the traditional way of establishing reliability in qualitative research does not make sense (Wolcott, 2005).

On the other hand, internal validity deals with the question of how research findings match reality or how congruent are the findings with reality (Merriam & Tisdell, 2015). Thus, internal validity in research hinges on the meaning of reality. In addition, Creswell (2012, p. 207) considers "validation in qualitative research to be an attempt to assess the accuracy of the findings, as best described by the researcher and the participants". It assists in confirming whether or not the item or instrument measures what it is intended to measure (Bell, 2005). This is why, it is important for the researcher to conduct the interview via clear communication and simple language (Varnava-Marouchou, 2007).

Ensuring validity and reliability in qualitative research involves conducting the investigation in an ethical manner. Although well - established guidelines for the ethical conduct of research date back to the late 1940s, only within the last few decades

has attention been given to the ethical concerns unique to qualitative research (Merriam & Tisdell, 2015). Issues pertaining to research reliability and validity are crucial as they influence the readers' conviction regarding research findings. A shred of doubt casted on the research reliability and validity will lead to the reader's doubt on the research findings.

To ensure both reliability and validity, the first interview guide draft was distributed among some auditors to ensure the clarity of questions. The questions were initially drawn up in English and were eventually translated into Arabic. The translated version was also perused by auditors. From the said group's comments and feedback, the supervisor was consulted for confirmation after which the final draft was drawn. The recorded interview clips are played back several times to ensure accuracy. Interview notes and jotted down key points supplemented the transcripts and the entire quotes were distilled from the interviews. Reliability is presented by the number of agreements over total number of agreements or disagreements.

Reliability = Number of agreements / Total number of agreements disagreements.

3.3.3.1 Member Checking

As mentioned previously, member checking is a form of testing validity. Accordingly, the current study has used member checking to validate the information that are tape-recorded. Member checking is used to establish trustworthiness of the data in present research. According to Lincoln (1985) member checking is a process that contributes to the trustworthiness and credibility of the study. After reviewing the transcripts, the participants should be able to recognize their interpretations or suggest some fine-tuning to better capture their responses. Member checks provide a means for

participants to verify the truth in the data to judge the accuracy and credibility of the account.

The interview scripts are presented to the respondents during their visit so that the respondents can review the scripts and provide any additional information or to make changes. Out of the fifteen transcripts, all the respondents suggested only minor changes regarding correct names spelling, years cited, etc. The data checking concluded after the participants had reviewed and verified the transcripts.

3.4 Data Analysis Method

Despite it was mentioned that the current study has used the heuristics-phenomenological method of Moustakas (1994) to analyze and describe the phenomenon of becoming a partner in an accounting profession in the KSA, this section provides a detailed description of the two main phases of analysis that are used in the present study. Based on Bogdan and Biklen (1998), the qualitative analysis involves working with research evidence, organizing it, categorizing it into units synthesizing, pattern searching, outlining the important parts to be learned and determining what to relay to others. Different methods address different questions according to social reality (Coffey & Atkinson, 1996). The focus of a qualitative study is to provide a description of the phenomenon, steer clear of bias and to stick to facts (Moustakas, 1994).

Moustakas (1994) described data analysis within a phenomenological study as the process of the reduction and interpretation of lived experiences. He explained that this involved a two-step process. The first phase of data analysis is to create a textural

description of each participant's lived experience. The second phase is called the structural description of the phenomenon, which is a reflective or interpretive phase.

3.4.1 Textural Description

Moustakas (1994) explained that the textural analysis or Level 1 analysis (Giorgi, 1985) is more of a description of the lived experience of participants than what one might think of as a traditional analysis. It is intended to reflect as closely as possible what the participants actually experienced. In other words, the textural description represents a focused, organized presentation of the participants' lived experience.

In order to carry out the textural analysis in present study, first a summary is created of the descriptive context of each participant. In addition, an organized and prioritized version of each person's experience is created. For this purpose, the transcriptions of the interviews for each participant were read multiple times by the researcher. As the transcripts were read essential ideas were highlighted to organize participants' experiences, focusing on keywords and phrases that revealed the meaning of what happened to each participant. Consistently the question was asked, "What does this statement or what does this story add to the meaning of this participant's experience?" Along with highlighting essential parts, the margins of the transcript were also annotated, to identify the essence of what was being said.

The next step is to create an outline of the experience. This outline allowed the essence of the experience to unfold. Seeing the details written out on paper allowed for connections to be made between ideas and overlapping ideas to be consolidated. It also allowed for the best examples of overlapping ideas to be selected. Finally, the outline allowed for the prioritizing of themes that were essential from those that were

incidental. To decide if a story or example would be included, the question was asked “Is this example essential to preserve the essence of this person’s experience?” Thus, in this manner the data were reduced to the essence of each participant’s experience with the phenomenon. Finally, verbatim extracts from the transcript were included to create and support the initial interpretation. In addition, Van Manen (1990) explained that artifacts might be included that represent an idea participants expressed. Four artifacts were included to support the essence of the participants’ experiences.

3.4.2 Structural Description

Once the initial textural description was created, the hermeneutic circle and principles of horizontalization were used to develop essential themes. Themes are the horizons or views of the phenomenon held by the participants (Moustakas, 1994; Van Manen, 1990). Herein, the final interpretation was created first through presenting the important textural description of the participants’ experiences. Then the hermeneutic circle was used to analyze the data further through the following steps

1. Create a transcription of the interview.
2. Read the transcript multiple times.
3. Form an initial interpretation through writing and re-writing to develop themes.
4. Validate the interpretation through structural statements taken from the textural description.
5. Revise the interpretation by comparing it to the researcher’s understanding and the themes developed in the literature review.

In addition, during data collection and analysis, the constant comparative method is relied upon to help in developing themes and creating the interpretation. In conjunction with the hermeneutic circle, the themes are developed through the process of

horizontalization. This process included forming an initial interpretation and supporting it with structural descriptions. These statements included cognitive, emotional, and religious acts (Anderson et al., 2001; Lickona, 1999), as well as words, phrases, etymologies, metaphors, and analogies (Van Manen, 1990). The analyses represented reflections on what the participants meant through their descriptions of their lived experience. In addition, imaginative variation to think of the possible themes for an experience are used and revised them into a list of the plausible themes (Creswell, 1998; Moustakas, 1994; Van Manen, 1990). This set of procedures meant writing out all of the themes that emerged from the analysis on a piece of paper, and then grouping them by larger themes and subthemes until common ideas began to emerge. In addition, this process involved reading and rereading, and writing and rewriting. This process occurred as themes were identified by reading the interview transcripts and then comparing them with the themes developed in the review of literature. By comparing these two sources, additional themes emerged and previously developed themes began to solidify.

The review of literature for present research served as a means of maintaining an attitude of openness, by considering ideas developed by other researchers. The themes developed in the literature review allowed the researcher to expand his perspective. Hence, the literature is used as part of the imaginative variation process. In this way, the researcher sought to “transcend himself” (Moustakas, 1994) during the interpretation phase, avoiding the presentation of mere supposition.

Moustakas (1994) described the structural analysis of lived experience as a composite interpretation or what Giorgi (1985) called the Level II analysis. It is meant to capture

the holistic experience of participants with the phenomenon. Thus, following Moustakas (1994), the present study finalized the analysis by creating a composite description of the themes, unifying them into the final description of the phenomenon (Giles, 2008; Prytula, 2008; Roberts, 2009). In order to facilitate the reduction and interpretation of the data, the researcher created a data analysis checklist that summarized all of the steps taking in the analysis. The steps outlined in the checklist were followed as the data were reduced and interpreted.

3.5 Choice of Respondent and Participants

Based on Polkinghorne (2005), qualitative inquiries aims to describe, understand and clarify human experience. In addition, Creswell (2007) pointed out that qualitative data is obtained from individuals who experienced the phenomenon and are often comprised of in-depth interviews and multiple interviews with participants.

Generally, two questions frequently asked in qualitative research are, ‘What have you experienced in terms of the phenomenon?’ and ‘What contexts/situations have typically influenced/affected your experiences of the phenomenon?’(Moustakas, 1994). Therefore, present research seeks answers to the questions of ‘What are the professional and non-professional skills required by the accountants to become partners in accounting firms in Saudi Arabia?’, ‘What are the obstacles / challenges faced by auditors or accountants to become partners in accounting firms?’ and ‘How did the partners meet the challenges until they reach partner’s level?’. While other open-ended questions may be added to the above three questions, they especially aim at gathering data that will result in textural description and structural description of the experiences and eventually facilitate an understanding of the participants’ common experiences.

To reiterate, the research objectives are achieved via personal interviews with accountant partners working in Saudi firms, with the aim being to provide a description of their experiences of becoming partners in the firms. The interviews took place in two Saudi major cities namely Jeddah and Riyadh because these two cities are the main locations of audit firms. The researcher used purposeful sampling for selecting research participants. The purposive sampling is used for the selection of sample units because this sampling technique allows to select a sample keeping in my a particular purpose and because their ascendancy captured the lived experiences associated with the topic under investigation (Babbie, 2015). Moreover, as argued by (Bryman, 2015) and (Babbie, 2015), purposive sampling is a type of non-probability sampling and it is popular in qualitative research. In addition, they defined purposive sampling as to select a sample on the personal judgement of the researcher.

One of the major reasons for selecting partners of accounting and audit firms in present research is that the proportion of Saudi accountants do not exceed 28% of the total accountants in the Kingdom, and that they are under pressure work in the accounting profession, particularly as they are aware that the signing of the audit report in accounting firms should be done by the Saudi partner as asserted by the head of the Saudi Arabia of Certified Public Accountants (Matar, 2011). Another motivation behind this study is the notable increasing partnership trend in the Kingdom of Saudi Arabia. For the said purpose, a comprehensive review of prior literature related to the partnership is conducted and it is found that there exists no prior literature focused on the said phenomenon in focus area.

The categories of the participants in present research and the cities their accounting firms are located in are presented in Table 3.3. It is evident from the table that in the months from August 2013 to May 2014, the researcher managed to interview 15 partners. The table displays the user group, where the interviewed individuals are categorized under 'P'. The respondents chosen by the researcher are comprised of partners in accounting firms in Saudi Arabia located in two big cities, who possess high level of expertise in their fields. All the respondents hold a professional fellowship from the Saudi Organization for Certified Public Accountants (SOCPA), while some of them have additional professional certificates.

Table 3.3 Partners' Firm Size and Location

Interviewee's Code	Position	City
P1	Audit Partner in Big Four	Jeddah
P2	Audit Partner in Big Four	Jeddah
P3	Audit Partner	Jeddah
P4	Audit Partner	Jeddah
P5	Audit Partner in Big Four	Riyadh
P6	Audit Partner	Jeddah
P7	Audit Partner in Big Four	Jeddah
P8	Audit Partner	Riyadh
P9	Audit Partner in Big Four	Jeddah
P10	Audit Partner in Big Four	Riyadh
P11	Audit Partner	Jeddah
P12	Audit Partner in Big Four	Jeddah
P13	Audit Partner	Riyadh
P14	Audit Partner in Big Four	Riyadh
P15	Audit Partner in Big Four	Riyadh

The demographic information of participants (interviewees) are presented in Table 3.4. This information helped the researcher to form a background about each partner that may affect his or her motivation to go through the partnership journey. Among the 15 partners, there was only one woman, while the others were men.

According to Table 3.4, 6 out of the 15 partners have master degree, while 9 partners have bachelor degree. Noteworthy, the only woman among the fifteen partners has a master degree, which indicate to highly motivated person in a society that restrains women's development and progress like Saudi society. In addition, the information in the table indicates that the youngest partner is 40 years old has 16 years of experience, while the eldest partner is 58 years old has 35 years of experience.

Table 3.4: Demographic Information of Interviewees / Participants (Accounting Partners)

Participant	Age	Gender	Marital Status	Academic Qualification	Years of work experience	Years of work experience in the firm	Years of being Partner
P1	53	Male	Married	Bachelor	29	7	7
P2	57	Male	Married	Bachelor	34	25	18
P3	49	Male	Married	Master	25	20	18
P4	47	Male	Married	Bachelor	25	25	16
P5	58	Male	Married	Master	35	18	13
P6	44	Male	Married	Bachelor	19	12	9
P7	53	Male	Married	Master	27	22	11
P8	46	Male	Married	Bachelor	24	7	4
P9	47	Male	Married	Master	20	10	8
P10	41	Male	Married	Bachelor	19	19	11
P11	47	Female	Married	Master	25	5	5
P12	45	Male	Married	Bachelor	21	21	13
P13	57	Male	Married	Bachelor	34	13	18
P14	40	Male	Married	Master	16	16	8
P15	44	Male	Married	Bachelor	20	20	12

Moreover, all partners have worked in their current firms for a while before they got the partnership. In this regard, the minimum time spent by a partner in his current firm is 5 years, while the longest period is 25 years. The time of getting the partnership is differentiated among partners according to the time of getting the fellowship of SOCPA. In this context, Table 3.4 shows that the minimum time of becoming a partner in an accounting firm was 5 years, while the longest time was 18 years.

3.6 Obstacles Faced by the Researcher

Same as any qualitative study that uses the interviews to collect data, in the current study the researcher faced an ordinary and non-ordinary obstacles. From the ordinary obstacles that researchers repeatedly mention when they collect data by interviews, the challenge of long distances for respondents. In this regard, the researcher faced a great challenge as the distance from Jeddah city and Riyadh city in Kingdom of Saudi Arabia is a great distance from the researcher's residence in Malaysia, at Universiti Utara Malaysia. Moreover, inside Saudi Arabia (the location of study), the distance between both study locations is about 1,000 KM i.e. between Jeddah city and Riyadh city. In this vein, the researcher had not other choices to find other locations as the focus of accounting professional firms are concentrated in these two cities. Second challenge that faced by the researcher was financial constraint in arranging transportation and accommodation during the fieldwork. In this context, the researcher was forced to stay in each city for some time until finishing the interviews because of the long distance between the cities, which required him to stay at hotel that costed him more than his ability. Third challenge faced by the researcher was the English language. It posed an additional barrier as there exists minimal scientific literature based in English in focus area. The process of translation from Arabic to English was

yet another issue which took many hours to complete. There were also official procedural issues which affected interview periods and dates, as most appointments and schedules for meetings were called off without notice and scheduling fresh meetings was not an easy task because of certain religious connotations.

In addition to the aforementioned ordinary obstacles, there were some of non-ordinary obstacles faced the researcher during his conducting of the current study. Firstly, the researcher faced great difficulty to access to the targeted interviewee as a result to their high responsibilities and preoccupation all the time, which reflected on canceling many of appointments and reschedule them many times. Secondly, the researcher faced another difficulty in convincing the interviewees to express their feelings, in details, to describe their experiences during their journeys to reach the partnership level.

3.7 Chapter Summary

Chapter three in the current study started with an introduction. Then, it explained the underlying research philosophy along with the qualitative and quantitative approaches of research and the phenomenological method as a part of the qualitative research approach. Later, the data collection method, specifically the interviews, was described, followed by the data analysis method, choice of respondents and participants, and the obstacles faced by the researcher respectively. Finally, a summary giving insight of the whole chapter was presented.

CHAPTER FOUR

DATA ANALYSIS

4.1 Introduction

The current chapter provides the data analysis of study. As pointed previously, this study is a phenomenological study uses the heuristics-phenomenological method of Moustakas (1994). Moustakas method of analysis depends on several sequential steps eventually lead to a set of facts that are later subject to discussion and comparison with previous similar studies.

This chapter seeks to provide some insights of the lived experiences of the Saudi accountant partners in the KSA. The analysis is broadly categorized into two main sections. First section is the textural description of the data that relate to the lived experiences of the participants, which collected by semi-structured interviews. In this phase of analysis, a description of experiencing the phenomenon by participants is elaborated in a textural description. Then, the second phase of analysis discusses, in details, the themes developed from the hermeneutic circle and principles of horizontalization. An amalgamation of the participants' stories is provided to describe the essence of the lived experience in the accounting profession until they became partners. They have all been assigned a pseudonym to maintain confidentiality.

4.2 Textural Description

This section of analysis provides a textural analysis for the data of participants that were collected by interviews. The narratives of participants were given one by one, which led to create a descriptive context for each participant. Accordingly, an organized description for each participant's lived experience is created.

4.2.1 Yaser

After finishing the presentation of greetings and the asking about the traditional matters in the Saudi culture, such as the family, work, and study, Yaser started talking about himself, as started by:

“Fifty-three years have passed from my life, which were full of events. After my graduation from the university and getting my bachelor degree, I was so concerned about my future career, and now I am a partner in an accounting firm. In order to attain this position, I worked hard for twenty-two years until I got the partnership, and now I am a partner since seven years. In this long trip, my wife and my parents were supporting me to be persistent in a society full of disappointments and frustrations. In fact, I started as a partner since seven years in this firm, as the founder of this firm offered me to be his partner after I got the fellowship in SOCPA.”

Yaser remembered his debut in the accounting profession. He stated that, “I did not directly start with working in the profession, but I worked in different organizations chronologically as follows: the Saudi Industrial Development Fund for three years, then in the Saudi Electricity Company (West Branch) for three years. After that, I worked in Ernst & Young for six years, then I worked in the Saudi Arabian Mining Company (Ma’aden) for ten years, and finally I worked in Deloitte where I became a partner after one year. After the working in all these companies, I became a partner in the accounting profession since seven years with sixteen years accumulated experience.”

Yaser was thinking for a while, and then he said, “Concerning the level of partnership in the accounting firms in the Kingdom, it has advantages and disadvantages”. For

Yaser, one of the partnership advantages is that it gives the person the motivation to develop himself and raise the ceiling of his awareness to be acquainted with more experience until he/she becomes a partner to benefit from the current system that is applied in Saudi Arabia, especially if the person works in the Big Four firms. On the other hand, the main problem with the partnership is that the partner, with the passing of time, will be caught between the hammer and the anvil, because the laws and regulations that govern the profession in the kingdom make the Saudi partner responsible for any plunders or professional errors in front of the official authorities while the non-Saudi partner remains blameless. Yaser justified that by saying that "the reason for that is because the role of Saudi partner is a supervisory role only, while the person who do the real jobs is the non-Saudi employees. Accordingly, the non-Saudi employee who does not sign the auditing report will be in safe compare to the Saudi partner who sign the auditing reports."

In the context of talk, Yaser gave an example of his personal experience when he started to work with Ernst & Young and Deloitte Company. When Yaser worked with Ernst & Young, he felt that there would not be hope to become a partner with Ernst & Young as a result to the constraints and difficult requirements to reach the partnership level. Imposing a lot of constraints and difficult requirements to become a partner in Ernst & Young is because they think that there is no benefit to promote Saudi accountant to be partners, and they think also it is better to keep Saudi accountants ineffective in terms of directing the operations in the firm. While with Deloitte, Yaser has got the partnership level after one year only. The reason for quick promotion for Yaser in Deloitte is because Yaser has got the fellowship of SOCPA and Deloitte is a company that encourage its accountants to improve themselves.

Yaser also went far and clarified, “previously it was difficult for Saudi accountants to become partners. While the current regulations and laws that imposed by the Ministry of Industry force the Big Four to have Saudi partners. Consequently, the Big Four companies were pushed/encouraged to look for appropriate Saudi partner has the required qualification”. Therefore, when Yaser left Deloitte, some large accounting companies offered him a job to work in their firms in a formal capacity to sign and endorse the reports and getting salary at the end of the month, without intervening in the accounting affairs of the company.

Yaser expressed, “In this era of challenges, one of the most challenging things is the deal with technology, specifically the use of computer”. For example, at this time, when auditors do the auditing, prepare the work files, and communicates with the staff, they need to do all this electronically, which form a big challenge for auditors, especially the old style auditors. Consequently, the person must has good skills in using computer and has good skills in the English language, as it is the language that is used globally. Yaser added that attending training courses in accounting requires perfect knowledge of English, for him, Yaser did not face any problems with English because he had mastered it and used it increasingly in his previous workplaces. However, during his work in Ernst & Young, Yaser had some colleagues who used to attend classes at the British Council in order to improve their English language – some went further and travelled outside the Kingdom for the same reason.

In addition, Yaser asserted that it is very important for any succeeded auditor who is looking to become partner to has strong personality, especially if some partners acts in a tough style, which may lead to clash between the partners and consequently lead

to escalated problems at work. Moreover, Yaser pointed out to the need of having good skills in the communication style either between partners themselves, or between partners and employees, or between partners and clients. Other obstacles that Yaser faced in his career include the low rate of wages at the beginning of his career as a result of the lack of experience. As well as the high rates of the living costs compare to the income. Also, the pressures of the governmental administrations in Saudi that presented by the increase and diversification of deductions from salaries. Finally, the weak standards of education that weakened the ability of the Saudi accountant to pass the global accounting tests.

Yaser thought that it is racism when “people evaluate you as a Saudi accountant based on the excellent work you perform and your competence, while the non-Saudis accountants are not evaluated based on the same criteria”. In this vein, Yaser indicated that some employers deal in a racism way with others, while other employers treat their workers fairly and professionally. These things exist in jobs, environments, and Yaser experienced such discrimination during his work.

Afterward, Yasser turned to talk about the role of women in the accounting profession in the kingdom. In this regard, Yaser evaluated the work of women in the audit profession by saying that "On my part, I have not seen through my work any effective role of Saudi women, this is because the profession is completely restricted to men". From his point of view, Saudi women does not challenging Saudi men in the accounting and auditing profession at the KSA, and it is difficult for her to be an auditor and to seek higher position because of the social constraints on women in Saudi Arabia.

For those people who want to work in the accounting and auditing profession, Yaser advised, "the most important feature is to have moral and occupational commitments, in addition to the self-supervision". According to Yaser, the profession requires an accountant to deal with clients, and this dealing depends on the self-judgment of accountant during his review of the accounting books and operations, taking the samples practically and conducting checking/review tests, therefore he has to be careful in his style of dealing with clients.

According to Yaser, "I hope that the accounting and auditing profession gets better, and I hope also to see more accounting and auditing firms in the kingdom". Yaser added that, the number of accounting and auditing firms is growing abroad and individualism is falling. Conversely, in the kingdom of Saudi Arabia, individualism is increasing and the number of companies is decreasing. The emergence of new companies is a positive change, which may led to get rid of defects, specifically the monopoly of profession by certain firms. Thus, when the accounting and auditing firms increase, accountants can apply to these firms easily when they obtain their licenses.

Based on his personal experiences, Yaser recommended graduates to work directly in the profession without consuming the time with the work in other fields, and they have to be patient. In addition, the gap between salaries in the private sector jobs is big, while the wages in the accounting and auditing firms, after getting a good experience, are good. Finally, Yaser pointed out that working in the accounting and auditing firms help accountants to develop their career on the long term.

4.2.1.1 Synthesizing the Lived Experience of Yaser

According to the aforementioned summarized description of the lived experience of Yaser during his journey to get the partnership, some required job skills and some obstacles face accountants are extracted. Firstly, accountants who wish to be partners have to improve themselves, especially at the beginning of their career life because they lack of all required skills. From the most important skills that required for accountant to be partner from the point of view of Yaser are, the accounting skills that are represented by the professional certificates, computer skills, English language, self-supervision, the leadership personality, and moral and occupational commitments. Secondly, during their journey to get the partnership, accountants undoubtedly will face many obstacles, including the weak salary, the heavy duties, the internal and external pressures, intense competition among accountants for partnership, racial discrimination, non-favorable social circumstances for women, and the lack of patience. In addition, there are other obstacles concluded from the talk by Yaser, such as accepting the risks associated with the profession, the coexistence and familiarity with the constraints and difficult requirements to become a partner that are imposed by the accounting profession firms, and facing the underestimation from others. Finally, Yaser indicated that in order to face all the obstacles and to get the partnership, accountants have to work hard to improve their skills, either by attending the required courses or by any other way. Then, they have to be patient, and to benefit from their families' support for them to motivate themselves. Moreover, accountants have to look directly and always to their goals of becoming partners. After becoming partner, they have to keep doing their duties as it is required, and stay away from doing a supervisory work only.

4.2.2 Hussam

Hussam started to work in this profession in the United Kingdom after he graduated from a British university in 1982. He had worked at Ernst & young for four years. Then he worked in one of the Saudi Ministries for three years. After that, he worked in Ernst & Young in Saudi Arabia for one year and half and in Deloitte & Touche since 1991. After ten years of working with Deloitte & Touche he got the chance to become partner. With 57 years of age, Hussam has got 34 years as accumulated experience in the profession. 25 years from his accumulated experience was in Deloitte & Touche, since he is a partner in Deloitte & Touche since 18 years.

During his description of his experience, Hussam said, “When I worked in Deloitte, things were clear for me from the onset and as such, I expected to become a partner during a short period of term”. This indicated that the current environment job is much better than the previous one because opportunities are available for the Saudi accountants and they can make progress at work.

When Hussam moved to talk about the obstacles that face accountants during their journey for the partnership, he stated that, “In the era of efficient use of technology, computers and English are among the challenges that face accountants in the Kingdom”. However, for Hussam, he has not faced any problems because he graduated and worked in the UK. Nevertheless, during his work in the Kingdom, he realized its importance to the youth who desire to work in the Big Four. It was a barrier for them and undoubtedly English was a big obstacle for them to work in accountancy, especially in the Big Four, where all measures and procedures are done in English. In addition, Hussam pointed out that “Passing the professional fellowship has become so important to the point that it is now a condition to create an accounting company”.

According to this, accountants must pass the professional tests. In addition, it is necessary now to obtain the other fellowships such as the American Legal Accountants Fellowship. This not only degrades the accountant capability, but also deprives him from finding an accounting company and consequently, he cannot become a partner.

From the point of view of Hussam, the accountant, who is looking to become a partner, has to be good marketer. In this vein, Hussam said "in the era of public relations and analysis, the accountant should be a good marketer", which means that he has to represent his firm in the best possible manner that generate good reputation for the firm and its staff. He needs to acquire many skills that Hussam considers important for at the beginning of his job since they serve his future. While leadership succeeds, the personality of the partner must be strong and effective in order to lead the company and partnership, particularly when there is more than one partner with strong character. This may lead to clashes between the partners and subsequent problems could occur at work.

Regarding the work environment, Hussam stated that his work environment is free of any psychological, social and physical pressure. In this regard, Hussam indicated that "For me there have not been any problems at my work place; perhaps this is due to my working experience in the Western countries and the Big Four companies and being a partner in a short period of time". In this context, Hussam added that "It is normal to find competition in any workplace, accordingly you may find unity among sons of one homeland, especially in the KSA where the percentage of non-Saudi auditors exceeds 70%. Thus, you may find the racism exist in one place between non-Saudis such as

Egyptians and Pakistanis, especially most of them hold Western nationalities such as American, Canadian or British".

Hussam evaluated the work of women in audit profession by relating "I had the experience of employing women during my experience in the U.K. and Ernst & Young and even in the Kingdom, particularly those who have already obtained the Fellowship from the Kingdom of Saudi Arabia". However, he sees that the availability of women in the accounting related-jobs is rare and that does not exceed 10 female individuals in a company. In addition, he sees that the work of women in this profession does not threaten men's positions.

For Hussam, as a partner, the most significant principles are the moral commitment, adherence to the profession, and the patience in being promoted. He explained that it is important for accountant to take the required time to gain new experience in the work field, as this would strengthen and diversify his experience at work. Hussam wished the accounting related-jobs be brighter in the future at the Saudi Arabia, as he stated that he is pleased with the development of the profession in the Kingdom that is close to achieve the universality.

4.2.2.1 Synthesizing the Lived Experience of Hussam

Based on the prior description of the lived experience of Hussam to get the partnership, there are some skills are required for accountants and some obstacles face them during their attempts to become partners. According to Hussam, first of all, Saudi accountants have to get the fellowship by passing the professional tests. In addition, from the main skills that are required for accountant, who is looking to become partner, is the skill of focusing on the desired target, which is the partnership, as the personal-target should

be clear and specific. The second skill relate to the technological development. In this vein, Hussam mentioned that inability to keep pace with technological development is a major obstacle, so keeping pace with technological development is a very important skill for accountants as it enables them to do their works faster and more accurate than traditional ways. While the third skill that is required for accountants, from the point view of Hussam, is the English language proficiency, as it forms a big challenge for Saudi accountants because all global specialized courses for accounting are in the English language, and because all measures and procedures is done by the English language in the big four firms. Moreover, based on Hussam opinion, marketing skill is considered an important skill for partners as it helps in expanding the work and generating more revenues of the firms. Finally, partners must have leadership and strong personality to make an effective influence on others.

On the other hand, Hussam pointed out that from the main obstacles that face accountants during their attempts to become partners is the poor and uncomfortable working environment, as he indicated to the perfect environment in Deloitte as one of the main reasons to facilitate his success in getting the partnership. The second obstacle that face accountants in Saudi Arabia is the inability to keep abreast of rapid and diverse technological development, which is formed an important skill that should be acquired by accountants. The third obstacle is the English language, since it is also one of the most important features of accountant who is working on getting the partnership.

4.2.3 Abd Al-Kader

After 49 years old, Abd Al-kader was having a master degree and 25 years of accumulated experience in accounting. Abd Al-kader has worked 20 years from his accumulated experience in one firm where he is got the partnership since 18 years.

Abd Al-kader remembered his debut with the accounting profession by stating that, “when I got back from the U.S., I obtained a license to start pursuing the profession, and I started my freelance work, which lasted for five years”. He had a partnership with Mr. Mazen and Hamoud, which lasted for a year, after which Hamoud withdrew. Mazen and he continued the partnership and are still going strong.

In Abd Al-kader opinion, partnership is something good, but after the global scandals concerning the profession around the globe, especially at the level of Big Four, he noted and was perplexed of the coming of new partners and the withdrawal of others. In terms of their private establishment, it has been going on since 1995, which constitutes 18 years.

Abd Al-kader stated, “Right now, we are looking for partners to join our partnership, especially Saudi youth who have obtained the Saudi fellowship”. Abd Al-kader is careful to obtain the required skills to assist him in his work; for instance the proficiency in English language, which is fundamental criterion, and electronic auditing for his medium-size office, where he uses a Canadian software that is also utilized by a number of Big Four branches.

Abd Al-kader office is considered small and therefore, most of his clients are from small-size organizations and his remunerations are moderate. His employees’ salaries

are also moderate if compared with the salaries and incentives given by Big Four – in this regard, competition is fierce. Abd Al-kader related that many of those who joined the accounting profession do not abide by the standards of the job and are only interested in the financial gains by signing the audited reports without conducting professional auditing.

Abd Al-kader claimed that he personally experienced no racism in the profession because according to him, “I did not notice it and perhaps because I started work as an owner of the office”. However, Abd Al-kader confirms the presence of racism in a Riyadh branch where the owners prefer to recruit a specific nationality because they feel that there is convergence.

With regard to the work of women in the auditing profession in Saudi Arabia, Abd Al-kader stated, “For me, I did not see any woman works as an accountant in the Kingdom of Saudi Arabia, but in my opinion, any women join this profession will be confident of their success. From the main features of women is the accuracy, as it is part of their nature, and they are more accurate as compared to man due to the fear of making mistakes at work. Consequently, the woman will do the required tasks carefully. More importantly, In the context of Saudi Arabia, the work of women is accompanied by additional burdens such as finding a means of transportation because women are not allowed to drive cars in Saudi Arabia, as well as customer places (customers' firms) are not prepared to receive female auditors.". With regard to recruiting senior positions by women, Abd Al-kader mentioned, "it may be hard for women to recruit senior positions because of the duties that associate with such these job positions such as

attending meetings and conferences, which is very hard under the light of Saudi traditions and habits."

Abd Al-kader advised anyone who wants to work in the accounting profession first to think of getting a professional fellowship especially he is a fresh graduate and his information is still fresh. Secondly, it is very important for the accountant to have lots of patience, and start working despite low wage - especially in medium-size establishments, because working for about two years is much better than working in banks.

4.2.3.1 Synthesizing the Lived Experience of Abd Al-Kader

Based on the previous description of Abd Al-Kader's lived experience in becoming a partner in accounting firm in Kingdom of Saudi Arabia, some of the key job skills required to become a partner in accounting firms in Kingdom of Saudi Arabia are good English language, electronic auditing, Saudi fellowship and patience for promotion despite low wages. While, the challenges to become partners in accounting firms in KSA as pointed out by Abd Al-Kader are racism and transport problem for women, as women are not allowed to drive cars in Kingdom of Saudi Arabia.

4.2.4 Abdallah

Abdallah recalled his debut with the accounting profession by stating that, "I had spent eight years until I became a partner. I started work in 1992 and in 1999 I passed the Saudi Organization for Certified Public Accountants (SOCPA), which granted me the right to open my own office". After he had been granted the partnership in this profession, Abdallah started to negotiate with the accounting office, which he has been working for one year after which he became a partner in the company. Now, the age

of Abdallah is 47 years old, and he has 25 years of accumulated experience. From his 25 years of accumulated experience, Abdallah is partner since 8 years.

Abdallah stated that partnership itself is good, but is surrounded by so many problems in Saudi Arabia. In his opinion, partnership is often successful with the Big Four, but not with small and medium companies due to the troubles that are commonly happens between partners. For example, Abdallah remembered that in 1998, the Saudi Organization for Certified Public Accountants (SOCPA) has sent a form for small and medium sized accounting firms to study the ability to integrate the small and medium-sized accounting firms with each other. Nevertheless, no steps were taken after the presentation of the model and nothing new took place in this regard. However, this does not prevent the presence of companies that have succeeded in the integration, which may refer to the convergence of ideas among partners.

After Abdallah had gotten the fellowship, negotiations started between him and the company owners and it lasted for one year. He still remember his first experience of being a business partner. For Abdallah, getting approval from the Ministry of Industry and the Saudi organization for Certified Public Accountants took a year and some ministry officials have accepted his partnership proposal. The conditions of partnership agreement stated that the partnership would last at least for five years, and during the period the partnership experience will be assessed.

Abdallah expressed, “Of course professional experience is fundamental and required in order to protect yourself and to be on the safe side, especially because you have a responsibility as a partner”. In case of an error, the partner is responsible for it and the partner may be paused /fired, but the company could still thrive. However, in case the

company makes the blunder, then the company is entirely responsible for such a trouble.

Abdallah stressed on the importance of English, but from his point of view, computer skills are not really important as there are staff of secretaries in each company who do the computer things. For Abdallah, the important skill is the marketing, as it is generally known senior and junior auditors carry out the fieldwork, while partners have to market the services of company through attracting new customers to the company and keeping old ones.

From the point view of Abdallah, in medium companies, the partner must fundamentally have professional skills in addition to the marketing skills of the company. Moreover, he must have the basic leadership skill – this is especially true for medium and small companies because the partner's personality is significant in this kind and size of companies to lead the team and motivate it.

Abdallah also talked about the social, psychological and physical pressures resulting from the accounting profession. Abdallah stated that when he goes to work at 8:00 or 8:30, especially during the peak periods whereas there is more demand for the profession (December, January, February, March and April), he has to stay and work at the company for long times and he cannot return to his home until 7:30 P.M, which equal almost 12 successive hours of work. This has undoubtedly cause social pressure and stress, but what alleviates this situation is the attainment of professional and financial goals, which enable accountants to provide their families with a decent livelihood.

Regarding racism, Abdallah admitted that he experienced the feeling of racism by himself before and after he become partner. Before becoming partner, Abdallah faced racism from some of senior auditors and auditing managers as they were consider him new graduate, who lack of experience. Therefore, he faced some tough behaviours from others. While after becoming a partner, Abdallah faced racism from auditing managers, as there were jealous from his success.

As for women in accounting, Abdallah claimed, "We started to employ women in our company, and I can say that they are good and persevering". He even employs one who obtained the Saudi professional fellowship. In the same context, he has some women who face some barriers including the job environment in the Kingdom of Saudi Arabia. For example, workplaces of our customers are not suitably equipped for women as forty percent of our clients are included in the industrial activities. The factories are often not equipped for female workers and consequently it is difficult for them to perform the tasks and assign duties for them in such places.

Abdallah recommended those people who looking to work in the accounting profession to have futuristic look, as he said, "They should not look backward but look ahead. In my experience, since the start of my work and after graduation, my colleagues and me started working in banks and telecommunications companies; these are known for their higher salaries than accounting companies". At the beginning of work, he had a prospective outlook, but now and after seven years of work and conducting comparison with his colleagues working in telecommunications companies, Abdallah found that there was no comparison. In terms of experience,

according to him, “mine surpasses all of theirs because I’ve dealt with different commercial, tourist and industrial companies”.

Abdallah stated, “If I were given the chance to set a plan for one of the fresh/beginners accountants in the occupational work, I would advise him to start working in a medium company at least for four years”. After that, he could work for one of the Big Four companies, because at the beginning of work, many mistakes could be made and the medium or small company might tolerate them, while large companies would not accept the mistakes due to the strict procedures at work. When someone has worked in the Big Four for four years, he might be allowed to be fully responsible for the company’s balance sheets, while in medium companies, a novice can be in charge of the balance sheets right away. Training in the Big Four is of high standards and therefore, accountants are trained and qualified gradually, which takes a longer time than in medium organizations.

According to Abdallah, “I do not deny the role played by the SOCPA in attracting the Saudi accountants to work in the accounting profession through the provision of ongoing education programs, and of the least maximum working hours not exceeding 1300 hours spent in auditing or meetings”. Frankly, this point has forced many of the Big Four companies to hold partnership with the Saudi youth while business is growing and working hours are limited for each partner. This, in fact, provides the Saudi accountants with the required professional experience in order to hold higher posts as a partner position. According to those who dealt with the Big Four, a specific nationality dominates the company and this sometimes makes it difficult for Saudi accountants to the extent that they end up quitting their jobs.

4.2.4.1 Synthesizing the Lived Experience of Abdallah

Based on the lived experience of Abdallah that mentioned above, some points can be extracted. Regarding the skills of accountants who wish to be partner, Abdallah indicated that there are some job skills required to become a partner in accounting firms in Kingdom of Saudi Arabia, which are, relevant professional experience, good English language, marketing skills, basic leadership skills and futuristic look. On the other hand, Abdallah pointed out to some challenges that may face accountants during their journey to the partnership, namely, the pressure that result from the long working hours, racism and inappropriate environment for women.

4.2.5 Waleed

Waleed recollected his debut with the accounting profession by saying that it took him seven years to become a partner. He started work as an auditor in the beginning, and he went on to become a partner in Deloitte & Touche. Now, Waleed is 58 years old, and he pointed out that he has a bachelor degree in accounting, and his total accumulated experience is 35 years, from his accumulated experience he is working at his current firm since 18 years, as he a partner in this firm since 13 years.

Waleed claimed that partnership with the professional accounting companies in Saudi Arabia is full of difficulties, especially with Big Four; however, in his time, he explained that it was much more difficult to become a partner than it is today. What doubled the acceptance of Saudi accountants to the career is the regulations by the Ministry of Commerce and the Saudi Organization for Certified Public Accountants (SOCPA), which helped in creating professional accounting firms, in both, individual establishments and with Big Four.

In discussing his career, Waleed stated that “English language is very significant as it has become the language of commerce”. The Kingdom of Saudi Arabia is one the most powerful economic countries in the Middle East, and even in the whole world. It is primarily the biggest oil producer in the world, and it is a member of the 20 Group (G20). This comprises finance ministers and central banks conservatives from nineteen countries, and European countries, who meet to discuss global economic issues. Therefore, in the accounting profession, this necessitates having higher level of proficiency in English language since this greatly helps in performing the financial and trading matters. In addition, he mentioned that the second most important skill is having excellent knowledge of computer skills, which makes it easier for the accountant to deal with electronic accounting software, especially in light of electronic commerce.

Besides the above skills, the skill of marketing is also important, especially for the partner because this enables him/her to attract new customers/clients to the company. Accordingly, Waleed advised the accountants, who are looking to become partners, to take an advantage of the benefits that are associated with being a partner, which depends mainly on the size of work brought to the company.

As Waleed expressed, getting the Saudi fellowship (SOCPA) is a pre-condition in order to succeed in the professional work in this career. Without it, there is a strong possibility of remaining a mere auditor or auditing manager in the professional company, and therefore, the accountant will has a dream without taking a step towards attaining it (career development).

Moreover, Waleed supported the fact that the accounting profession has many social and psychological pressures, especially for those working in one of the Big Four firms. In other words, the nature of the job is different in international companies as compared to their counterparts. In addition, there are social and psychological pressures at the family level, mainly during the rush seasons. According to him, “You cannot reconcile between the time of work and family. There is much pressure on the Saudi partner as he has to sign the audited reports”. It is notable that the non-Saudi partner gets greater share than the Saudi one, although the former does not hold any responsibility for signing the reports.

Waleed pointed out to the necessity of the Saudi organization for Certified Public Accountants to reconsider the issue of keeping the non-Saudi accountants with their licenses, despite not obtaining the Saudi professional fellowship (SOCPA), because they have previously obtained it when the law had allowed it before 1992. Regarding obstacles, Waleed related some difficulties that he faced when he started of his work, especially because the accounting profession was a favorite career among Saudis. At the beginning, many Arabs had joined the accounting career, and so did other nationalities, including Pakistanis who especially worked in the Big Four companies. Many of the Pakistanis hold either American or European nationalities. Due to this fact, they receive higher pays and incentives than the Saudi accountants. Strikingly, Waleed had many dialogues with the non-Saudi accountants whereby he was asked to give up his accounting career and to settle for a flexible and highly paid public position.

As for female accountants, Waleed explained, "I do not have any problem with the work of the Saudi woman in the accounting profession or at any other work". The obstacles that face them in accounting are the same as the barriers that other women may face in other professions. One of the major barriers is the nature of the working environment, including appropriate places like water closet for women that should be separated from men's. There is also the problem of separating between both genders. More importantly, most of the professional companies prefer men to women in this career as they can deal with men with ease considering the Kingdom is a strict Muslim country that treats women in a distinct way. Among other obstacles that women workers may face includes transportation. It is understood that women are not allowed to drive in the Kingdom and thus, it is necessary to provide them with suitable means of transportation.

As Waleed also stated that, "his experience in Deloitte & Touche regarding women employees began with the employment of just one woman, and now there are eight". The working of woman as an accountant do not affect men or form a new challenge for them. Having restrictions and obstacles are among the biggest challenges for women. In other words, women have to be able to deal with their social and family tasks. Based on that, they can go on in the career and gradually achieve their aspirations. A concrete example of this is the big success of the European women to the point that some hold highest positions such as prime minister.

Waleed advised anyone who wants to work in the accounting profession to practice patience – he stated, "Patience.... Patience.... patience, reading and keeping up with all-new in the profession", which means being fully aware of every single detail in the

career. Added to these, he also advised commitment and respect for work schedule, appropriately dealing with various personalities and developing personality.

4.2.5.1 Synthesizing the Lived Experience of Waleed

According to the aforementioned lived experience of Waleed, accountant may require some skills and face some obstacles during their journey of the partnership. From the most important skills that are required: good English language, computer skills, marketing skills, Saudi fellowship, patience, commitment, and respect for work schedule. On the other hand, accountant may face many obstacle during the partnership journey, such as: create balance between family and work regarding time, gender discrimination against women and transport problem for women.

4.2.6 Mohammed

At the beginning of interview, Mohammed has presented himself by saying that "My age now is 44 years old, during my life I got the bachelor degree in accounting, and worked hard for 19 years; from those years I spent 12 years working in one firm where I became a partner since 9 years. Mohammed remembers his first time in the accounting profession by stating that, "I got the Saudi professional fellowship (SOCPA) in 1999 and I first started working in one of the accountancy medium-size enterprises". He was promoted from an auditing supervisor to an auditing manager and managed to become a partner in the course of four years in that company.

In discussing his career path, Mohammed expressed, "Through my personal experience in the partnership, at the level of professional and local enterprises, it was not good for some pertinent reasons". From the most important reasons was the lack of system to support the Saudi accountants' partnerships in the accounting companies

effectively. In fact, a partner is a partner before the competent authority while he is mere an employee for the owner of the enterprise. In addition, there is no guarantee of his rights, although the partnership with the accounting companies is a joint-liability partnership with the original owner of the enterprise. Both the owner and the partnership should be responsible for any errors but in actuality, the partner is just an employee.

Throughout Mohammed's experience, after an accountant gets the Saudi fellowship (SOCPA), the accounting firms start looking for a partner. Mohammed stated that the difficulty lies in the success of the accountant in the accounting fellowship exams, according to Mohammed, as the professional fellowship (SOCPA) is obtained; it becomes easier to be a partner. In this regard, Mohammed mentioned that there are specific motivating and facilitating factors that have been developed by the Ministry of Commerce and the Saudi Organization for Certified Public Accountants (SOCPA). Likewise, the situation is associated with determining the working hours for the partners and the quality of the profession, which forces the accounting firms, mainly the Big Four, to bring Saudi partners to the profession.

Moreover, Mohammed pointed out that there is a variation between the partnerships in the big four firms from one side and the small and middle-size firms from the other side. For example, in the big four firms there are standards and graduation levels in the job which the accountant should follow to become a partner. Furthermore, the partnership with Big Four is clear regarding rights and duties as well as the material and financial returns. On the other hand, other professional local firms are not as transparent in terms of the partner's right and rewards.

Concerning the required skills of partners, Mohammed expressed, “English language is very essential for the accountancy profession”. Despite the Ministry of Commerce’s instructions that financial and accounting records should be done in Arabic since Saudi Arabia is an Arab country, English language is still of great importance as it is an international language. Having good computer skills is also necessary for partners not only for the profession purposes but also for all aspects of life. Similarly, there are other skills that the partner must acquire and develop, such as self-development, administrative performance, spirit of initiative, self-judgment, and the ability to analyze, invent and innovate.

For Mohammed, the license is essential for getting partnership, and getting license means obtaining the SOCPA certificate. Thus, obtaining the professional fellowship is a key to getting any partnership. In Mohammed’s opinion, whether the accountant passes the fellowship exam or not, does not belittle his abilities for some reasons. This indicates that the accountant has gained lots of experience, but he is not ready for setting for the profession exams and passing them. This aspect relates to the conviction of the employee of the necessity of getting the professional fellowship. However, it is essential if he wishes to be a partner in the future.

Through Mohammed’s experience with professional exams, he found them a challenge to get through and they have nothing to do with practice at work. For example, when he sat for the exam for the first time, he was not prepared for it, and he got 54%. On the second time, he was ready, but he got 45%. Mohammed felt that the exams were just translated from foreign languages to Arabic and this is unfortunate as

they were literally translated into Arabic, which caused misunderstanding of the content.

He agreed that there are social, psychological and physical pressures resulting from the accounting profession by stating, “To work as an accountant is very difficult, and unfortunately, people around you do not understand this fact. They think it is an easy job and leads to higher income”. As previously established, people mix between a lawyer and a legal accountant when in the latter case he consumes most of the office time auditing accounts. In addition to the professional tasks, he has to do administrative work, such as interviewing some of the customers so that he can respond to their inquiries or addressing their problems, while the rest of the employees have already gone home.

As Mohammed expressed, “It is important for SOCPA to develop a system to preserve the rights of partners, so that the profession will succeed and achieve its goals”. Then SOCPA can have control over implementing the partnership contracts in order to give reliability and consolidation to the accounting firms. Furthermore, it is possible to benchmark the best practices of other countries, particularly, when the Kingdom is a country that is economically and financially powerful. It is unfortunate that the country depends heavily on non-Saudi employees. To this end, Mohammed related that SOCPA’s role is very weak, and dropping from an accounting career path is risky. There are many accountancy firm owners who mix between profession and jobs and they can be found working in many of the private sectors.

Concerning racism, Mohammed experienced it first hand during his earlier years when he was working with three different Arab nationalities. He dealt with a different form

of racism that sent looks his way when he landed most multinational accounts due to his national citizenship. Aside from this, according to him, the efforts of SOCPA in the field of Saudization are limited. Even racial discrimination exists in SOCPA, in terms of working committees inside the institution where they concentrate on the accounts of the Big Four. Unfortunately, there are many frustrating and pessimistic things in the profession.

Mohammed evaluates the work of women in audit profession and stated, “Frankly, I myself did not have this experience, but through my experience and my previous job as a university teacher and teaching females, I see that they are hard working students”. Mohammed thinks that they are able to compete with men in accounting jobs. Reality proves that the women are entering the accounting profession with purpose. There is an increase in the number of the applicants for taking the fellowship examinations, especially those who aspire to obtain licenses for establishing accounting firms.

Moreover, through Mohammed colleagues’ experience in the other accounting firms, they recall that women have practically been better at doing their tasks than men. As for organizing the customers’ files, performing work and carrying out duties, women prove to be much better, especially, if they are granted suitable environment at work. Consequently, Mohammed related that women are more likely to compete with men in the career. Specifically, he believed that if women were given adequate opportunities, they would appear in the career earlier than expected. However, Saudi society devalues and belittles women’s progress although they possess 50% of the capital of companies, and thus they are more capable to negotiate with other businesswomen, if we consider the traditions and customs of our society.

Mohammed's advice anyone who wants to work in the accounting profession is to hold on to their "patience and endurance", mainly because accountancy involves a great deal of difficulties, hardships and professional dangers. Based on these facts, gradation in the career is significant so that an accountant will do his work efficiently. In addition, the accountants must be aware of other essentials like marketing and analytical skills as well as having the skill of innovation and self-development. It is necessary for the accountant to follow the latest developments in the career. According to Mohammed, "The accounting profession in Saudi Arabia involves lots of difficulties" and despite the efforts exerted by SOCPA, it is not making any difference. In other words, the efforts have not contributed to the development of the accounting profession as it was hoped. The rules, which protect partners, are not obvious and punishment upon the partners is very strict in case he makes an error, which may lead to the termination of his job.

Mohammed stated that such penalties are unfair and unkind if compared with other careers such as the legal profession and medicine, in which errors are associated with human beings. In some cases, he sees that penalties may go far to disgrace, which has negative effects on the reputation of the accountant and even the community he lives in and his family. Mohammed stated that bad mentalities control this profession, and such mentalities hinder progress. As such, there is a great demand to develop and improve the profession in all aspects.

4.2.6.1 Synthesizing the Lived Experience of Mohammad

According to the description of Mohammad's lived experience in becoming a partner in accounting firm in Kingdom of Saudi Arabia, some of the key job skills required to

become a partner in accounting firms in Kingdom of Saudi Arabia. These skills are good English language, computer skills, marketing skills, self-development skills, administrative performance skills, spirit of initiative, Saudi fellowship, self-judgement, patience and ability to analyze, invent and innovate. On the other hand, the challenges to become partners in accounting firms in KSA as pointed out by Mohammad are the success in Saudi fellowship exam, unclear partners' protection rules and strict punishments in case of errors.

4.2.7 Ibrahim

Ibrahim has presented a brief about himself, as he mentioned that "My age is 53 years old, married, I have 3 boys and two girls, I has master degree in accounting, and my accumulated experience is almost 27 years. I am working at the current firms since 22 years, half of these 22 years I am partner at the firm. In Ibrahim's case, he described his debut and his move through the ranks by stating, "It took me ten years to become a partner. I started to work as an accountant in my last year at university". His father has an accounting company that is well known in Jeddah and there he applied what he had learned at the university. Then, Ibrahim obtained a Master Degree in business administration and another master degree in Computing Systems. He started his work as an accountant in 1988 and became a partner in 2009 in KPMG.

Ibrahim evaluated the level of partnership in the Kingdom of Saudi Arabia into the following divisions: 1) Small accounting companies which are generally individual. These seldom have partnerships although this has bad effects on the job of accountancy, 2) Middle-sized and large accounting companies, which have limited partnerships that are not widely spread and 3) Big four companies where partnerships are different. From the point view of Ibrahim, "partnerships can succeed as long as the

partners abide by the laws and regulations of the company, and do their duties and tasks properly”. For Ibrahim, Big Four companies often stick to the contracts and agreements with partners and this is why they achieve real success rather superficial ones compared to their rivals. For example, operations in large companies are being carried out according to accurate and strict measures in order to guarantee that work is done based on professional standards. Thus, it is not easy to perform work individually, while in medium-size enterprises operations are done rapidly and personally sometimes.

In addition, Ibrahim sees that the partnership is easy provided that the accountant is aware of the essentials of accounting, and excels in his practical performance and this is why companies prefer to recruit him. The importance of education was emphasized throughout Ibrahim’s life. Therefore, Ibrahim sees after graduating from college, the one of the most important skills, after having full awareness of accountancy, is the ability to deal with people inside and outside the company. In other words, leadership is crucial particularly in times where there is lots of pressure. In addition, a partner must also have the ability to control himself and others. Moreover, Ibrahim attested that obtaining professional fellowship is a fundamental condition when someone is desirous of setting up an accounting company or founding partnerships. Not getting professional fellowship and not passing the tests belittle the accountant’s importance. Therefore, it is important for the accountant to try obtain SOCPA countless of times.

Ibrahim agrees that the current work environments have a social or psychological and physical pressure on the accountant where “It is very essential for the accountant to know work life balance – balancing between family affairs and working life”.

According to him, the profession of accounting is one that is characterized by having lots of psychological pressure-stress and high levels of dangers. To this end, it is unimaginable to be a partner with one of the Big Four companies, especially in the presence of the negative image by the public after the Anderson Scandal. There are not many obstacles and challenges that Ibrahim encountered in his accounting experience. He said, "During my work I did not encounter any kind of discrimination". This may be attributed to the fact that he had initially worked in his father's company.

As for female accountants, Ibrahim related, "Our experience with women working in KPMG is really great. We provide women with good working conditions". For Ibrahim, women's work in such a profession is new and considered as a challenge. It is primarily a challenge to the biological nature of the woman. There are women who would like to challenge and experience everything new, for example - some request to do the annual stocking in industrial areas, which is difficult for a male accountant to perform. However, in his company, they consider the situation of the woman and therefore refuse to assign her such tasks, mainly because the industrial zones are not equipped to suit women's needs.

As a partner, Ibrahim wants to say: through his work in KPMG in the UK, he had observed that women did not hold higher positions, which made him realize that the women, due to their biological nature, and family commitments and social obligations, cannot achieve the goal they embark on. That is why it is difficult for them to compete over higher positions in any field, because a woman's capability is the same whether she is in the company, the factory or hospital. She has a minimal ambition and she cannot face obstacles as this may urge her to quit her job.

In his professional career, Ibrahim felt that “There are fundamental matters that the accountant must regard such as his awareness of everything in the profession and language development-Arabic and English”. There are so many who are not aware of the basis of speech oratory. Besides this, the accountant must have good command of some essentials including the use of different types of computer perfectly, accounting criterion and professional standards. Moreover, for Ibrahim, anyone wishing to join this field must be familiar with all new things in sciences, especially accountancy, as well as patience, perseverance and ambition to reach his aims that he has set. In other words, he should not abandon a goal he had planned to achieve. Continuous development in the same company is also important, but it should be in other geographical areas, for example, working in KPMG, Saudi Arabia, and other branches for having various experiences. It is also very important to attend meetings and discussion sessions held by SOCPA in order to discuss any recent standards with specialists.

According to Ibrahim, “The profession of accounting is one of the prestigious jobs around the world”. The person wishing to get into it must have respect for it by not doing any violations that defame the career and those practicing it. Accounting profession is among the advanced jobs in Saudi Arabia, although it was not available in the Kingdom before 1992. However, after 1992, and as a result of the efforts by SOCPA, the profession underwent noticeable improvement. An Arab country like Egypt was the first in accounting, but now Saudi Arabia has achieved great success in the profession over the years.

4.2.7.1 Synthesizing the Lived Experience of Ibrahim

Through reviewing, the description of Mohammad's lived experience in becoming a partner in accounting firm in Kingdom of Saudi Arabia, some of the key job skills required to become a partner in accounting firms in Kingdom of Saudi Arabia. From these skills computer skills, interpersonal skills, leadership skills, professional or Saudi fellowship, knowledge or work life balance, Arabic and English language skills, accounting and professional standards knowledge along with patience perseverance and ambition. On the other hand, talking about the challenges in becoming partners in accounting firms in KSA, he pointed out that women have certain limitation regarding their jobs due to their family responsibilities.

4.2.8 Khalid

Khalid graduated from university in 1993 and started to work as an auditor in Wheneey Murry & Partners, which later developed into Ernst & Young. He worked in the company for 5 years, until 1998 and moved on to work in one of the international gas companies from 1998 to 2000. He did the company's financial reports through the application of the American Standards instead of the local ones, as it was a foreign company. In 2014, the accumulated experience of Khalid was 24 years, 7 years were served in his current firm, from those 7 years he was a partner since 4 years.

Khalid stated, "I entirely left my job for three years, from 2000 to 2003 because of health problems, then worked temporarily in one of the local companies for six months until the end of 2004". Khalid worked as a counselor for many firms and after which he worked for about a year and a half (2005-2006) in one of the large local auditing companies in the Arab world. Later on, Khalid worked in one of the large companies as a member of the auditing committee, where he obtained lots of training and advice

because of his belief in the importance of training and human qualification. On the second half of the year of 2007, Khalid returned to Ernst & Young, and he worked there for a year and half-until the end of 2008. In 2009, he began working with one of the local accounting firms which was about to go out of business, because the owner of the company reached the age of sixty, and the company experienced losses. Khalid was able to revive the company and thus profits started pouring in until they were ten times the losses. With the continuity of work, he managed to increase the number of employees to sixteen at Al-Riyadh branch. In 2013, he managed to set up a new branch in Jeddah, and aspired to create a third branch in the Eastern area.

Khalid stated, "I can divide the accounting companies in Saudi Arabia into three kinds". The first one is associated with companies looking for partnership - this is so popular. The partner comes as an employee and he gets training and promotions until he becomes a partner. Subsequently, the person who wishes to be a partner must expect to get promoted gradually until he becomes a partner. For Khalid, the second type is related to a company which has high reputation around the Arab area. These companies do not follow the ordinary standards regarding partnerships, but wish employees to carry out their commands and wishes. In other words, they just need the partner to sign auditing reports. He is not allowed to intervene in the affairs of the first partner and to be a director in the group. In case one of the partners becomes aware of the secrets of work, the owner of the company immediately gets rid of him or dismisses him out of the group. This type of partnership guarantees the quality of job because he is responsible for signing the auditing report.

The third kind of companies follow the same rules applied in Khalid's company. Khalid stated, "We start looking for partners first. Then we look for employees. When we started, we were two partners and only few employees. Then our company expanded and now we have branches in all of the main cities in the Kingdom, this was accompanied by increased in the numbers of the employees, who are distinguished by their various experiences. This is very important to maintain the healthy running of business so that benefits can be gained from great-minded individuals".

Khalid evaluated the level of partnership in the Kingdom of Saudi Arabia as follows, "Becoming a partner depends on your hard work, your abilities, potentialities and ambitions, as well as high competencies to communicate effectively with different sorts of people. Regarding our company, partnership is founded on the principle of mutual benefits and experience". Khalid indicated that the partnership is a symbiotic relationship where both partners will benefit from. According to him, partners with the same skills and experience would not make for a successful one, as there are no mutual benefits.

He expressed, "In my opinion a period of ten or fifteen years is good enough for the person to acquire the needed experience that will qualify him to be a partner". But now and because of the growing demand of the market to create rapid companies in order to meet to the demands of business market, we have seen expedient establishment of companies. Therefore, it was challenging to become a partner in my time than it is now".

Of the most important skills related to accountants enumerated by Khaled is leadership where he expressed, "In our region, I think, leadership takes the sense of dominance

not participation and herein lies a big difference”. He explained that for the success in the profession of accounting, the principle of applying leadership based on participation is important. Therefore, the partners should convey the private vision of the objectives of the company to their employees and workers to avoid wasting time and opportunities, particularly in the local and medium-sized companies.

For Khalid, working with Big Four is of great benefit as there are a lot of pressures in the local and small-size companies, especially if you aspire to upgrade performance and to fully apply the professional standards. This is where the role of leadership comes in where the leader can boost morale and motivate employees and laborers in order to be able to face the future challenges. The staff must feel that they are progressing and making progress.

Khalid explained that getting professional fellowship is fundamental in order to be a partner in the Kingdom of Saudi Arabia. As such, he obtained SOCPA in the late 2008, four months after he had left Ernst & Young. He could have created an office in 2004, but because he was busy, it became necessary for him to pass the Saudi fellowship examination.

Khalid stated, “In terms of scientific honor, I would say that the work environment in auditing job in the kingdom is not currently healthy, but we hope that the career will develop”. Usually there are lots of social losses – he gave the instance of spending time in the office and outside the home. This leads to psychological problems and the material rewards do not exceed 25% of the normal (monthly) income. He cautioned that if the applicant is careful to be committed to the standards of the profession, he needs to make lots of sacrifices.

About racism Khalid expressed, “Yes, I personally encountered lots of discrimination at the work environment. Unfortunately during my work, I was faced by a group of Saudis – and it became especially difficult as I was committed and hardworking at which point the partners in the company viewed me as an example of allegiance and one who is aware of everything – this eventually led to having trouble at work”.

Based on the experience of Khalid, It is hard to work with hard-working intelligent accountants, where the person needs to make additional efforts and work hard to be distinguished by partners. Therefore, most of accountants in the Big Four firms do their best to keep their positions and to have the chance to get the partnership. In this regard, and as a result to the intense competition between accountants, employees and workers try to survive and gain the largest profit through getting the partnership. Accordingly, Khalid promise to eliminate this scenario after he had become a partner. Currently, he has professional accountants from Thailand and he is satisfied and happy with eliminating the dog-eat-dog scenario at his firm.

Khaled opined that the problem is not between individuals, but the management of the company itself, where they prefer a particular nationality against another and this in turn, generates sensitivity among individuals within diverse cultures. Khaled was convinced that it adds to the expertise and experience of the accountant, to learn and know to deal with others and benefit from them by being fluent in English, as this would establish a common language between the cultural and linguistic diversity in the company.

As for the status of women in the audit profession, Khaled related, “The situation of the female accountants here in Saudi Arabia is similar to their position in the USA in

the 1940s". He meant, time is required to deal with the privacy and nature of women in the context of Saudi Arabia in the realm of accounting. According to him, "We are used to see women working in purely female workplaces with their colleagues either at schools, colleges or hospitals".

For those desirous of working in the accounting profession, Khaled advised, "One of my top advice and directions is to begin work in the large accounting firms - Big Four - directly after graduation", because the Big Four companies possess great abilities, and have carefully studied, and planned training programs, which are aimed for many of the accountants. Subsequently, these programs are subject to evaluation and adjustment. Training must consider the objectives of the auditors of gradual promotion. More importantly, the Big Four companies encourage the accountants get ready for Saudi fellowship examinations.

Added to the above, he stressed on the importance of English language, and in his opinion, nobody can progress at his work while having problems with English language, because most of the work in Big Four is done in English. Likewise, the professional standards, the auditing procedures and the programs used in the company are done in English. Having a good command of the computer is also needed. According to Khaled, "I do not deny the role of SOCPA in developing the accounting career". The efforts are considerable and keep improving from one year to the next. The accountants are optimistic that the Minister of Trading will support the free professions, especially accountancy.

4.2.8.1 Synthesizing the Lived Experience of Khalid

Based on the aforementioned description of Khalid's lived experience in becoming a partner in accounting firm in Kingdom of Saudi Arabia, there are some job skills are required for partners and some obstacles face them in their journey to the partnership. From the job skills that are required for partners, hard-working, communication skills including English language skill, professional experience, leadership skills, professional or Saudi fellowship and computer skills. On the other hand, talking about the challenges in becoming partners in accounting firms in KSA, Khaled pointed out that racism and gender discrimination are the major challenges.

4.2.9 Yaseen

Yaseen graduated from the university in 1994 and worked in one of the local banks for nine years-until 2003. During this period, he got a master degree in accountancy from the University of King Saud bin Abd-Alaziz, Riyadh. He began to prepare for the Saudi fellowship exams – Saudi Organization for Certified Public Accountants (SOCPA) and eventually obtained it by the end of 2003. Then, he set his own establishment in 2004 and worked in it until 2011. Through that period, Yaseen received many offers from Deloitte & Touche, but the law did not allow the presence of two brothers in the same company - at that time, his brother was a partner and an owner in Deloitte & Touche. Later on, Yaseen received an offer from Price Waterhouse and Coopers (PWC). Yaseen decided to work with them at the beginning of 2012. Yaseen finally became a partner after eight years of working the profession, although his professional experience spanned 20 years during which he primarily worked in banks.

Yaseen stated that “Partnership in the Kingdom of Saudi Arabia is different even at the level of Big Four companies”. Each company has its own structure and special circumstances, even at the start of its functioning and joining the Kingdom’s accounting market. In his company, there are sixteen levels of partnerships, and each has its own advantages and characteristics. Specifically, if an accountant starts working in a company, and then got gradual promotion at work, he can become a partner in the course of ten years. However, after he becomes a partner, he can choose from sixteen kinds of partnership according to the classification of the company.

Yaseen stated that “Partnership with Big Four gives you lots of characteristics and benefits” due to having high-tech telecommunication networks that are distinguished around the world. Because of these merits, working in Big Four companies has its own value and big benefits for the accountants who begin their career with them.

As Yaseen expressed, “Of course professional experience is fundamental and needed, as well as having an excellent command of English and computer uses”. For Yaseen, the entire system of the computer is in English, even the financial reports of the clients are done in English. He elaborated that there are employees from forty-seven nationalities working in Price Waterhouse and Coopers branch in Dubai. Therefore, it is natural that English is the common communication language among this huge number of people of different cultures and languages.

In addition, Yaseen expressed, “One of the main advantages of working in Big Four is that the company discusses the position of every accountant in terms of his goals and ambitions, as well as his personal and individual abilities”. When the company feels that someone has the desire and ability to be promoted to a partner, such a person

will be given special and developmental training programs. On this basis, he will be considered as a future partner after completing training and the required job experience. The future partner will be supported and encouraged to pass the fellowship exam by SOCPA. In addition, the level of partnership with Big Four is confined to a number of professional certificates the accountant has obtained.

According to Yaseen, “In order to be a partner in Saudi Arabia, you have to have the professional fellowship”. In Big Four, you may lose the chance to be a manager of auditing and reviewing despite your many years of experience. Because of this fact, it is a basically significant criterion; not obtaining it deprives the accountants from many advantages. Therefore, Big Four companies are careful to push and encourage the accountant during the period of training to get the necessary professional certificates, especially the Saudi fellowship. This is reason why Yaseen advises all accountants to take into consideration obtaining the professional fellowship during the very first years because this way saves considerable time and effort.

Yaseen stated, “It is well-understood that working in the field of accounting is full of social and psychological pressure”. He explained that such pressure is different from one area to another based on the activities of the company. For example, working in the field of auditing and reviewing is different from working in the area of taxes or alms tax. For Yaseen and his partnership with Big Four, Yaseen is fully pleased with his position although he would like to clarify that working in the accounting field in companies is not the same in terms of advantages and pressures. For instance, those working in the area of reviewing and auditing are exposed to more pressure. Thus, this

explains the low job remuneration/return in return for the efforts exerted and high level of competition in this area.

For Yaseen, while other jobs like doing taxes and alms require few efforts and have less pressure, many of the accountants would prefer to work in this field and stay away from auditing and the other accounting jobs. He expressed, “I used to have my own office, and so I did not encounter any racial discrimination”. Yaseen heard of some discrimination in some accounting companies. However, during his work in the Big Four, he did not experience it to the fact that the Big Four is an international company. Thus, such racist and discriminative actions are rarely seen.

Yaseen evaluated the work of women in audit profession by stating, “We have started to employ women in our company, and I can say that they are persistent, and once one of the lady employees obtained the Saudi fellowship, but did not become a partner because she is still a fresh graduate with a limited working experience. Currently, there are barriers facing women, including the working environment in the Kingdom of Saudi Arabia. Yaseen does not consider the presence of women in the accounting profession a challenge for men, but it rather motivates them to do their best and develop themselves at work. However, as an Eastern society, it is still difficult to accept the idea that a woman can be a manager at work.

Yaseen advised anyone who wants to work in the accounting profession that “It is highly recommended that the accountant should love his specialization”. By doing so, he can develop and raise the level of his awareness regarding the needed skills and procedures related to the accounting career. He also needs to start working regardless of whether he has obtained the fellowships exams, international or local. Because the

local fellowship is a major demand and the accountant must be committed to the work schedule. According to Yaseen, “The Role of the Saudi Organization for Certified Public Accountants (SOCPA) is necessary, but unfortunately it is not effective enough, because it follows the Ministry of Commerce”. It is hoped that it will become an independent institution one day. Yaseen does not deny the efforts by the Saudi Organization to attract the Saudi accountants to join the accounting profession.

Yaseen stated “In fact, determining working hours by (SOCPA) forced many branches of Big Four to create partnerships with Saudi accountants on basis of “working partnership” not on capital”. Previously, you could find two or three non-Saudi partners in Big Four branches. Now, the number of partners has increased to seven or eight, of which, five of them must be Saudis.

4.2.9.1 Synthesizing the Lived Experience of Yaseen

According to the description of the lived experience of Yaseen, in order to become a partner in accounting firm in Kingdom of Saudi Arabia, accountant needs some of the key job skills, which are: English language, computer skills, Saudi fellowship along with other professional certifications and commitment to work schedules. Conversely, from the obstacles that face accountants in becoming partners that pointed out by Yaseen gender discrimination, which is the major challenge for women in the said field in Kingdom of Saudi Arabia.

4.2.10 Khalil

Khalil expounded on his debut in the accounting profession by explaining, “I graduated from the University of King Saud, Riyadh in 1998, and then worked for eleven years in KPMG as an auditor in the auditing department”. Then Khalil worked

for two years in the London Branch in October 2004. After that, Khalil moved back to Saudi Arabia and joined various programs to qualify as a company manager. His job performance was evaluated and he progressed in that profession through such integrated programs. Khalil managed to do his job successfully and eventually became a partner in KPMG in 2008.

Khalil stated, “Partnership with Big Four has its advantages and disadvantages, with the main merits as the various customers to deal with – in fact, there are international famous clients”. He added, “Consequently, this gives you lots of benefits because you have many acquaintances with those companies and this strengthens your personality”. In addition, working with Big Four involves following certain rules and regulations and it is characterized as having a strict system in terms of accepting clients and performance of work. Thus, they make clarify specific work teams and tasks to be done in an accurate and professional manner, even when working with small establishments. They always require the consideration of quality of performance.

In addition, Khalil stated, “Working in auditing is exhausting and it involves lots of challenges”. They are greater when working with the Big Four, because these companies have their own standards and strict conditions that are determined at each level. Working in this profession, especially with Big Four, builds the accountant’s character. Consequently, the accountant will lose confidence in his abilities as he is exposed to lots of great pressures during work, in particular the first five or four years. As a new account, competition and pressure and difficulty increases as with work. The more competition increases, the more the accountant is exposed to social and psychological pressures.

A good command of English and computer is among the essentials that Khalil listed, particularly he said, “I do not want to talk about that but they are necessary if you want to work with Big Four. Most of the work is done in English and most of the computer program software in English. Arabic is a great language, but the language of the world trading is English not Arabic”. Thus, those wishing to work in any of the Big Four companies must have a good command of English and computer use. In the same context, Khalil said, “We talk of other required skills such as analysis skills, for example. Here, I can mention that there are individual skills associated with the person himself and his personal abilities in learning and doing them perfectly”. For instance, the partner’s ability to deal with customers and gain their trust could be the main reason to make that customers are attracted to and depend on the company and such partner’s abilities land him an accounting task.

For Khalil, leadership skill is crucial when working with a team. All of these skills come under the individual skills of a person. Generally, at the partner’s level the skills should be associated with a marketing job for the company that he/she belongs to. Furthermore, the partner needs to develop his abilities and skills in order to keep up with the latest development-taking place in the market.

He added, “Obtaining professional fellowship is fundamental in order to become a partner in the Kingdom of Saudi Arabia, so it is necessary to get mainly the professional fellowship in the Kingdom of Saudi Arabia and other professional fellowships”. It is regarded a license through which the profession can be embarked upon. Despite there are some conservatisms about the nature of professional exams in terms of many aspects such as the levels of exams and the terms of doing these exams,

it is generally known that the Saudi Organization for Certified Public Accountants (SOCAP) still in the preparation phase for developing the profession either by the standards or by the professional exams. Thus, the professional certificate will have its own professional value, even though it is not the only fair criterion to judge the accountant's competence. It remains of great value and importance.

As Khalil expressed, "Yes, the accounting job is characterized by having lots of challenges and pressures". Khalil says some people like to be close to their families, like to spend most of their time with them and hence, the accounting profession will not suit such people.

There are many obstacles and challenges in terms of life and career. No occupation is free from it, but the effects can be reduced or avoided through the person himself, and his style in dealing with such situations. According to him, "Your treatment and relations with people around you will make them to deal with you, and help you acquire greater experiences. In short, your manners in dealing with people foster them to deal with you enthusiastically". In terms of the non-Saudi accountants, they are also urged to obtain more experience, because their circumstances are different from the Saudis.

Khalil's talk about female accountants is elaborated by his statement - "In our company, we have started to employ women in the company. I can say that they are persevering and good workers, with one of them having the SOCPA. However, there are still some obstacles that face them in the environment of work". In Khalil's company, there are more female accountants in Jeddah branch than in Riyadh branch". Moreover, Khalil contended that job environment and surrounding conditions

influence female workers, which prevent their promotion and competition with their male rivals. Due to the discouraging conditions of women at work, they feel shy and embarrassed to learn and hesitate to ask for information.

Khalil advised anyone who wants to work in the accounting profession: that “one of the most important things that I recommend is the necessity to have a good command of English and to develop its skills. I was surprised at the number of applicants holding master degrees from the UK or the USA desiring to work with us”.

Khalil recommended “the accountants vision and aims to be clear and unchangeable. I can talk with the staff working within the company easily so the vision would be clear”. According to him, fresh accountants have three or four years to be productive in their jobs and thus, they certainly need to work hard and perseveringly. The accountant can, after three years, evaluate what he has done, and decide if he will stay in the career, or it is better for him to change his career track. In other words, he needs to determine his future steps as this would benefit him/her and save time and effort.

The profession of accounting has a brighter future according to Khalil and he urged the Saudi youth to join it, in particular those who love it. It is understood that this profession does not have a rapid gain, mainly in the first years.

According to Khalil, “I also do not deny the role of the Saudi Organization for Certified Public Accountants (SOCPA)” and he added, “It has been trying to improve and develop the work and its quality of the accounting companies, whether Big Four or local ones, and pursuing the opportunistic in the profession who only care about material gains”.

Khalil opined that Saudi accountants who work in local offices encounter big challenges. Although Khalil is working at Big Four, and he faced many challenges and difficulties, he noticed that those who work in medium and small-sized accounting firms might face greater pressures, especially those who are opportunistic, because of low levels of systemized compare to the Big Four firms.

4.2.10.1 Synthesizing the Lived Experience of Khalil

According to the prior description of Khalil's lived experience in becoming a partner in accounting firm in the Kingdom of Saudi Arabia, some of key job skills are extracted. From the key job skills that required to become a partner in accounting firms in Kingdom of Saudi Arabia are English language, computer skills, interpersonal skills, leadership skills, Saudi fellowship along with other professional certifications and hard work. On the other hand, talking about the challenges in becoming partners in accounting firms in KSA, Khalil asserted that gender discrimination against women is the major challenges for women in the said field in Kingdom of Saudi Arabia. In addition, he pointed out that this profession is time taking and in early years, this job requires much time.

4.2.11 Huda

Huda related her debut with the accounting profession by saying, "I obtained the fellowship from the Saudi Organization for Certified Public Accountants (SOCPA) in 2009". In the same year Huda was working in banks after which she became an auditor in one of the accounting middle-size companies from 2010 - 2013. During this period, Huda got a master degree in the same field of her profession and this marked her achievement of the conditions of starting a professional office.

Later on Huda headed to SOCPA to get information about the other accounting companies so that she would be aware of the companies and know if transgressions or professional violations are recorded against them and to search for a partner with a good reputation. Huda was so shocked that SOCPA refused to give any information about partners pretending that this information was private and confidential, and was not for publication.

Regarding the status of profession in the kingdom of Saudi Arabia, Huda mentioned that "Unfortunately, there are many problems and great ambiguity surround the profession in terms of the situation of accounting firms, career at these firms, and the Saudi market for this profession". In this regard, Huda indicated that there are unannounced appalling things happen in the profession, such as the unethical behaviours of auditors that harm companies. In this regard, Huda pointed out that there are many people in the profession their main concern is to attain the financial gains rather than equality of work. From the common unethical behaviours that spread in the accounting firms in the kingdom of Saudi Arabia is making the new partners signing auditing reports full of violations in order to keep the clients regardless of the interests of the stakeholders. In this case, the owner of accounting firm does not perform the auditing process by himself, because such suspicious works affect the professional fame intact, but because the sole objective is the financial gains, the owner give the signing of reports for the new partners to protect himself.

Huda evaluated the level of partnership in the Kingdom of Saudi Arabia by saying, "The partnership itself is good, but it is surrounded by many problems in Saudi Arabia". In her opinion, the partnership primarily succeeds with the Big Four but not

with small and medium-size companies. Perhaps this failure is due to disagreements among the partners and having no clear agenda, especially for the new partners.

In Huda's opinion, that basic skills and tools needed to become a partner are; English language and how to deal with computer are very important and marketing skills are important. It is known that the auditing manager and auditors are responsible for the fieldwork, so the partner has to take charge of marketing for the company by attracting new customers.

For professional Fellowship Huda stated that "to become a partner in the Kingdom of Saudi Arabia, it is fundamental to get a professional fellowship. I myself know some people who are very professional and competent, and with long experience that qualifies them to pass professional examinations. I passed the test while they did not despite my awareness of their high level of education and great experience".

Huda sees that the current work environment is characterized by psychological, social and physical pressures, where "the job environment is really bad, especially for women, to the extent that many of the customers prefer that the female accountants not pay a visit to their workplaces". During her work in the accounting firms, she found that there is a tendency not to deal with women. When it comes to the tasks she has to do, if she does not demand to take on important duties, she would be left with nothing to do. In Huda's experience, she witnessed that "this thing also occurs in Big Four firms". For Huda, there are greater pressures that women face at work coupled with the family and social obligations. What is worse is that auditing managers do not think that women have the confidence to tackle the tasks and hence, do not assign them any. They always look for simple tasks to assign to women.

Huda explained the obstacles and challenges in her life and career by stating that, “I, as a woman, faced discrimination at work”. She also noted that her male counterparts also face problems because of the availability of non-Saudi employees. However, the place where she works in is distinguished by its encouragement of women. In the same context, Huda evaluated the work of women in audit profession – she explained, “the job environment of the accounting profession in the Kingdom of Saudi Arabia is not suitable for women in this period, although it has been almost five years since women began joining the profession formally”. As a result of this, she sees that more time and efforts are needed to have women compete in such a profession. According to her, “The female accountants I have encountered are hardworking and persevering”. An evidence of this is the growing number of women who obtained the Saudi fellowship-SOCPA. However, there are obstacles facing them, including the job environment in Saudi Arabia. For example, most of workplaces are not prepared for the presence of women, and added to this is the transportation issue.

Based on Huda, “Due to the obstacles, whether related to job environment or the nature of women, I believe it is very hard for them to go on and compete at work”. When she discussed the matter of being a partner with one of the professional companies, problems began to appear owing to her covered attire. For Huda, this is not recognized by companies as female employees are required to show their faces and meet clients. Consequently, the marketing aspect will be weak or non-existent because lack of communication with the business market particularly for novice female accountants. Therefore, women’s competition for higher posts would be rare or nonexistent. According to Huda, “As a partner, I want to go through the most significant guidelines and recommendations that may face the accountants who want to work as an auditor”.

Saudi women, according to the above-mentioned challenges, is facing lots of pressure, which makes her think seriously of quitting rather than face the difficulties. Huda needed to look for the best companies that address women's affairs, particularly among the Big Four firms.

In this regard, Huda opined that female accountants should face the challenges and adopt a prospective vision – not merely submit to her circumstances but defeat them. In her instance, when Huda graduated, she began to work at banks and she went on until she got the fellowship, SOCPA. Following this, Huda directly started to work in a medium-size accounting company, although she could have created her own accounting office at that time. Huda thought that she badly needed training and more experience in auditing so that she could compete for higher positions. According to Huda, “I do not deny the role of the SOCPA in attracting Saudi accountants to this profession”. For Huda, the organization, through the on-going education system, has stated that the maximum working hours that the partner must not exceed 1300 annually, whether for auditing a company's accounts or for meetings. Honestly, this law has obliged Big Four to partner with many of the Saudi youths, and this made them gain lots of experience, which qualifies them to hold higher positions as a partner in the future. However, occasionally, a specific foreign personality dominates the office and sometimes due to this, Saudi accountants are forced to quit.

4.2.11.1 Synthesizing the Lived Experience of Huda

Based on the previous description of Huda's lived experience in becoming a partner in accounting firm in the kingdom of Saudi Arabia, there are some key job skills required for accountants to become partners, and some obstacles undoubtedly will face them

during their journey to the partnership. According to Huda, the key job skills that required for partners represented by English language, computer skills, marketing skills and Saudi fellowship. On the other hand, Huda mentioned that from the obstacles that face any accountant in the journey to the partnership, specifically for women, is the gender discrimination between women and men is the main challenge for women in the accounting profession field in the Kingdom of Saudi Arabia. Moreover, women are also facing additional challenges of family and social obligations. In addition, despite the Saudi women do not face a problem in the mobility, as the mobility of Saudi women depends on the traditions and social customs in Saudi families, the restrictions that imposed by the Saudi government regarding the driving of women form one of the big challenges of Saudi women. In this regard, it is noteworthy to know that the women is not allowed to drive cars in the Saudi Arabia. Covering face of women in front of men is also form a challenge for women in becoming a partner in terms of the marketing skill of the partner. Finally, Huda stated that partnership mainly succeeds with Big Four firms, but the opportunity of succeeding the partnership in the small and medium sized firms is low.

4.2.12 Hussain

Hussain recalled his accounting years' experience by elaborating that he “graduated from King Abdul-Aziz University in Jeddah, Saudi Arabia in 1995 and began working at Ernst & Young (EY) in 1996”. In 2008, he became a partner after thirteen years of getting the Saudi fellowship with Saudi Organization for certified public accountants (SOCPA).

During his journey, Hussain was ambitious to form a professional partnership with his colleagues who obtained the fellowship. In that period, he received many offers from

small-size companies that wanted to grow bigger or from medium-size companies. Some professional companies have clients, but do not have competent professional accountants while others have office and capital, but need someone with a professional license to perform the profession and have the desire to invest in this area. After getting the fellowship, Hussain received an offer from Ernst & Young where he works and he virtually began working with them as a partner. At that stage, he had two choices to consider - working in his company or being a partner with Ernst & Young. He chose the partnership with Big Four because he recognized the gains he will get from such a partnership with one of the honored international companies in the accounting field. Further, to Hussain, working with an international professional company or with the Big Four meant doubling his experience. Another distinctive difference can be made through the wide range of the various activities by reviewing companies' different activities.

As for the level of partnership in the Kingdom, Hussain stated, "I think that how the ease or difficulty in becoming a partner differs. In my case, before I got the fellowship, I received offers just to work as financial manager or auditor in companies, whereas afterwards, everything changed and I received offers from Big Four and other companies. I can say that what determines everything is your experience and more importantly, having the professional fellowship is regarded as a fundamental factor".

He added that an excellent command of English skills, including reading, writing and speaking, is necessary when working with Big Four as they require their accountants to work with companies whose accounts and data are in English. However, being a

computer expert is not necessary although accountants are expected to be familiar with some of the workings.

He explained that familiarity with what is new in the profession; especially accounting standards and business systems in the Saudi market is a must because many of them are affected in terms of accounting, as well as the skill of marketing, especially in keeping current customers. Thus, Hussain thinks that the task of the partner is to develop the marketing side and put the right person in the right place. For example, if there was a partner with experience in purely technical accounting matters, he will be responsible for such matters and if the other partner has a skill in convincing customers, he will be in charge of marketing and so on. In the sense that they have to complement each other – in other words, it is not necessary for one partner to master all the skills. In addition, Hussain attested the importance of leadership in the personality of the partner in this profession as the team has to be directed and motivated.

Obtaining the Saudi professional fellowship is essential to become a partner in the Kingdom of Saudi Arabia although being without does not mean the person is unqualified. In Hussain's case, he opined,

"I have some colleagues who did not have the opportunity to pass the fellowship exams successfully although they surpass me in experience. For me, I obtained the Saudi fellowship in 2008, after seven years during which I was confused of what to choose - the Saudi professional fellowship or the American one, until I was able to pass the Saudi fellowship exams successfully".

Accounting is a profession full of social, psychological and physical pressure but human capabilities vary in this aspect. Some people seek rest and spending time with their families but it is not the case with Hussain. Hussain sees that the current work environment is characterized by psychological, social and physical pressures. Hussain stated, “I am a little different because I prefer hard and exciting work full of new experiences”.

As for racism, Hussain claimed that it not racism but emotions and confidence that prevents career development. When he was a manager and he had some work to be done in a particular time and with thorough professional accuracy, it is natural to sympathize with people of your country. In Hussain’s case, he stated that most of the employees in auditing profession in Saudi Arabia are non-Saudis and they occupy top positions – this is why a Saudi accountant may develop a discouraging feeling - a feeling that varies from one place to another and from one individual to the next.

Hussain evaluated the women’s status in the auditing profession and stated, “We started employing women in our company and I can say they are really hard-working but they face many obstacles in Saudi work environment. Thus often choose places that suit their nature, for example, to review companies with a cadre of women”. Nevertheless, there are many others challenges and constraints such as transportation as women are not allowed to drive in Saudi Arabia. In terms of work place, there is privacy for women by as we separate their work places from men. Despite the measures employed, women’s nature is often an obstacle. Hussain see that there is a future for women in this profession and with time, it may be possible for women to compete with their male counterparts.

For those who want to work in the accounting profession, Hussain advised them to obtain a professional fellowship especially fresh graduates as the theoretical knowledge is still fresh.. Secondly, he advised them to read continuously and not to be bored, and keep up with what is new in the profession to increase his experience and awareness of accounting work. Thirdly, he has to develop his character in terms of mastering the English language. Furthermore, the accountant must be committed to work schedules and disciplines - respect for work leads to success.

According to him, when working under pressure during peak seasons, which involves dealing with boss, colleagues or even clients with a mixture of personalities, it allows the accountant to develop a strong personality.

Relying on Hussain, “We cannot deny the role of (SOCPA) in the development of the accounting profession as its efforts are noticeable and are enhanced from year to year. The accountants are very optimistic with the new trade minister and his support to free professions and the accounting profession, in particular. The accountants are also proud of (SOCPA) as it is the strongest at the Arab level and the Gulf despite the presence of opportunists who abused it”. Hussain stated that the profession is doing fine and aspires for the best in the future.

4.2.12.1 Synthesizing the Lived Experience of Hussain

Relying on the description of Hussain’s lived experience in becoming a partner in accounting firm in Kingdom of Saudi Arabia, some of the key job skills required to become a partner in accounting firms in Kingdom of Saudi Arabia are Saudi fellowship, professional experience, English language, knowledge about changing accounting standards and business system in KSA, marketing skills, leadership skills,

commitment to work schedule, discipline and consistency. On the other hand, talking about the challenges in becoming partners in accounting firms in KSA, Hussain asserted that it is not racism but emotions and confidence on one's own country mates that may prevent career development. In addition, there is transportation problem for women in KSA, as women are not allowed to drive there.

4.2.13 Al-Nader

Al-Nader recalled how his debut was with the accounting profession. Specifically, he stated, "I had been working as an accountant for ten years before I became a partner". First, he worked at KPMG then moved to Price Waterhouse and Cooper (PWC) after which he worked at Deloitte & Touche where he became a partner. Later on, he set his own office and currently, he has partnership with RSM International, which is the sixth acknowledged professional worldwide company.

Al-Nader stated that the partnership itself is good, but it is not full-fledged in the Kingdom of Saudi Arabia compared to other advanced countries, which means that the accounting partnership is not fully organized in the Kingdom of Saudi Arabia and there is a lack in the laws and regulations that organize and govern many aspects in the accounting partnership. Through his experience and long working with Big Four internationally, he noticed a big difference and noted that partnership depends greatly on the performance of the partner and his prolonged experience in the profession.

For Al-Nader, partnership in the professional accountancy companies in Saudi Arabia is surrounded by many problems, to the point it created problems among the Saudi and non-Saudi partners. This is because Saudi partners were appointed through the pressures exerted by the Saudi organization for Certified Public Accountants

(SOCPA) in terms of working hours. As a result, Big Four companies had to set up complete local head offices due the huge numbers of customers and growing pressures, and to do auditing and reviewing in a limited period in presence of new partners.

Al-Nader stated that regarding partnership and the extent of easiness and difficulty, it depends on different factors. Most importantly, he stressed on whether “the partner had adequate, professional, high-standard training and if he moved gradually at work through the program of working and profession used in the international professional organizations”. In other words, “Was he promoted from an auditor to higher positions until he became a partner?” In addition, “did the partner have a persuading, attractive personality in order to get benefit from it through his professional work?” All these factors are essential to create a partner with a powerful character who is highly qualified.

As Al-Nader expressed that generally, there are skills the partner needs to acquire as his presence and his personality must influence those who work with him at work in general. The company also needs a qualified partner to leverage his qualifications and this is done by training and developmental programs, which qualify a person to become a partner and provide leadership skills.

For Al-Nader, obtaining the fellowship is fundamental to become a partner in the Kingdom of Saudi Arabia. He stated that accountants who got approvals/licenses before 1992 were not asked to do career examinations. After that year, it became significant to have the fellowship and although professional companies still depend on old competent accountants.

In Al-Nader's opinion, this is wrong, because accountancy has developed in all aspects. So, depending on old competent accountants who do not hold fellowships can adversely impact the profession. This is true as new information obtained from the fellowship is always tested in the thorough different career examinations.

For Al-Nader, in addition, obtaining higher certificates - master or PhD or other fellowships- has a great role in qualifying to be a partner. Al-Nader obtained his Master degree in Finance and Bachelor in accountancy and he is also has certifications from the Certified Public Accountant in the USA, as well as the Saudi Organization for Certified Public Accountants.

Al-Nader agreed to the presence of social, psychological and physical pressures in the accounting profession. Al-Nader said, "Yes, accountancy profession has lots of social and psychological pressures". He recalled that during his work in the Big Four, he faced lots of stress and racism that the Saudis often face. In addition, this profession is controlled by the non-Saudi companies and partners and thus, Saudis had to face many challenges, as they were not welcomed in organizations owned by non-Saudis.

According to Al-Nader, "Another problem that we still have is the presence of non-Saudi partners, who are fixed-termed. In other words, these employees are not working legally before the control parties". For Al-Nader, such accountants have strong impact on the orientations of the companies. At the same time, the foreign companies put pressure on the Saudi citizens who are working or who desire to work and progress at the career, especially if the Saudi is smart and characterized by leadership skills and other skills that qualify him to be professionally successful.

Also, according to Al-Nader, “It is unfortunate that the current situation of the profession is unhealthy and worrying”, and there are many Saudis working illegally as partners and advisers in giant companies contradicting the ethics of the occupation since they mix between other jobs and their profession - the Saudi law considers this illegal, and this necessitates to prevent such happenings.

As for racism, Al-Nader recollected, “Yes, I was unfortunately confronted with it at Big Four”. We sometimes have a specific foreign nationality looking forward to Saudi partners, who are not qualified to work with them but ensure that they do not interfere in the administrative and professional affairs. Such partners are satisfied with getting a particular salary or percentage in return for getting a professional title, which enables them to work in the Saudi professional market”.

Al-Nader faced difficulties during his work and before obtaining the fellowship. The difficulties were due to the nature of work, i.e. the auditing manager or the team manager he worked with. Differences were often caused by the non-Saudi partners-in other words, basically differences are not found at work, it is created by individuals.

Al-Nader also provided his take on the female accountants by relaying, “During my work in Saudi Arabia, I did not see women working with us, but outside Saudi Arabia, I saw women at work because their circumstances and the society allow them work in any sector or aspect”. According to what his colleagues say, women are competent at work. But in the case of Saudi Arabia, more time is needed to consolidate women’s place in the accountancy profession. Moreover, it requires a long time to train and qualify them so that they can be competent accountants.

Based on Al-Nader's recollection, he did not think that women's entry to the profession forms any challenge but currently, customers prefer males in reviewing and auditing their accounts. Society is not ready to accept women working in the profession to the obstacles at work or the nature of women. Al-Nader sees it is hard for the woman to persist and compete at work, mainly because the presence of Saudi women in the accounting profession is still fresh. Thus, the women's competition for higher positions will be rare or even non-existent.

Al-Nader advised hopeful accountants to "have a prospective vision" for their future plans. Unfortunately, Saudi accountants often do not have that insight but just proceed with the career extemporaneously. He added that it is very important for accountants to follow up, update and keep up with all recent developments in the profession. They need to understand the pressures they will face during the rush seasons, and through their dealings with their managers, colleagues or even customers. All these shape their personality and subsequently, they will be able to deal with different persons with this experience. More importantly, in their first years, they have to work hard and exert effort and plan for every eventuality.

4.2.13.1 Synthesizing the Lived Experience of Al-Nader

According to the description of Al-Nader's lived experience in becoming a partner in accounting firms in Kingdom of Saudi Arabia, different skills are required for any partner. From the job skills that are required to become a partner in accounting firms in the Kingdom of Saudi Arabia, adequate professional and high standard training, strong personality having leadership skills, Saudi fellowship, professional certifications and fellowships, prospective vision, updated knowledge regarding recent

developments in the profession and hard work. On the second hand, the challenges in becoming partners in accounting firms in KSA are concerned, Al-Nader affirmed that stress, racism, the presence of non-Saudi fixed term partner and illegal Saudi working as advisers and partners are the major challenges. Talking about women presence in the accounting profession, he asserted that it is hard for women to persist and compete in this profession as he has not seen women working in this profession and time is required to consolidate the place of women in accounting profession.

4.2.14 Sami

Sami remembered his initial experience in the accounting profession; he stated that, “I finished my first degree in accounting in one of the American universities. Then, I started my postgraduate studies in business administration and finished in March 2001”. Since then, Sami began to work in big accounting companies until he became a partner in 2009 with Deloitte & Touche. He worked for about nine years until he got this partnership.

Sami stated, “The partnership itself is good, but in Saudi Arabia this job is neither perfect nor mature”. Sami opined that there is still plenty of time and opportunity for change and modification.

To this end, the Saudi Organization for Certified Public Accountants was established to attract the Saudi accountants to work in the accounting profession. It forced every single partner to do maximum working hours of 1300 annually, regardless whether it involves auditing the accounts of a company or just meetings.

For Sami, it is unfortunate that the Big Four companies had to sign partnerships with a number of the Saudi partners only for the sole purpose of adhering to the conditions of the Saudi Organization for Certified Accountants. Based on this, many of the new partners – are newly graduated or fresh public accountants (SOCPA) licensed. Imposing conditions on the accounting firms to have Saudi partners may help those Saudi partners as long as they work in the Saudi market. Otherwise, they may not be able to get similar chances of work if they move to other markets outside the kingdom of Saudi Arabia as a result of their lack of experience, since they become partners before they get the required experience. More importantly, signing the financial statements of large and giant companies in the kingdom of Saudi Arabia may lead to many problems as a result for increasing the opportunity of making fatal mistakes by those fresh Saudi partners as a result for the lack of required experience.

Sami stated, "I remember that the beginning of my work was simultaneous with the Enron Scandal". At that time, there were some fears inside and outside this profession. The internal concerns were associated with larger, professional companies, which were careful to completely abide by the professional standards in order to protect themselves from facing trial due to any violations. At that time, he moved to Deloitte.

Sami evaluated the level of partnership in the kingdom of Saudi Arabia as follows: "It is possible to say that the weakness in the accounting profession is a result to the weakness in the control over accounting firms.". In this regard, Sami explained, "the lack of highly well-qualified employees in the Saudi organization for Certified Public Accountants makes its role as a supervisory role, which weakens the controlling role of SOCPA, consequently the controlling role of SOCPA over accounting firms will be

weakens. Furthermore, Sami related, “some of the other reasons, which I myself experienced, are relate to the unavailability of interest or care even at an international level. During my work in the USA, attention and focus were only on the investment companies, banks, and stock market”.

Sami went on to explain that the aim of the existence of foreign professional companies in Saudi Arabia is only to achieve material gains. He said, “It is known that we are not in a need for capitals, but rather we need to focus on learning from the experiences of these foreign companies so that we can benefit ourselves and our youth”.

Sami explained that it should not come as a surprise that these foreign companies are out control, a situation that made the companies uninterested in developing our competencies. Despite that, these foreign companies are needed in Saudi Arabia in order to benefit from them (development of leadership and profession) and this ensures the availability of professional, national leaders who can benefit the country.

Sami stated that it is unfortunate that the situation is terrible, where foreign companies have a desire to set up partnerships with individuals who do not have enough experience and qualification – after which their intervention can be avoided due to this inexperience. In this opinion, a partner has to have two necessary parts, the first refers to the basic professional experience, which is required, especially accounting standards and auditing, in order to protect the partner, mainly because as a partner, he must take the responsibility of signing auditing reports and this necessitates his awareness of the standards.

The second most important aspect is leadership. Sami refers to leadership as the ability to manage and lead the working team by developing them and performing their tasks accurately. Furthermore, in relation to communicate the partner's point of view, the partner has to be skilled in effective communication in order to effectively communicate with colleagues, managers, and employees as well as clients/customers from banks or giant companies.

Sami also expressed that "the question of audit fees is very important", accordingly, he stated, "when the audit fees is very low, the company that carry out the auditing process will have to assign accountants who are less experienced and less competent due to their low salaries. Consequently, less competent accountants will be sent in order to balance the efforts with the audit fees that is paid".

He opined, "Regarding the issue of partnership, you find that the partner who possesses a big proportion, say, 60%, is not concerned with increasing the training and development of the company". This is because he has achieved the desired income. On the other hand, the partner who has a low proportion desires to raise the level of training and competence of the company so that he can improve his income. Sami tried to explain that when the accounting firm is owned by one individual, this affects the quality of auditing negatively, as the owner will try to reduce the training and developing of employees to reduce the costs. Thus, this path will have a negative impact on the quality of auditing profession and the whole accounting profession in general. Therefore, the partner who has low portion of the shares of firm will have low power in the firm compare to other partners who has more shares, and will get

low benefits from the financial returns of the firm compare other partners who have more shares.

Sami stated, “The Saudi professional Fellowship exam is the same as the USA fellowship exam”. In his point of view, in terms of evaluation, the British Fellowship is more reliable and prominent because it does not have multiple-choice questions where luck plays a role. By contrast, the British fellowship focuses on the details on the job procedures so that the assessment is more effective and creditable. Therefore, Sami thinks the British exam is more reliable since it distinguishes between the accounts who have the necessary competencies and understanding and those who do not.

Sami added, “It is unfortunate that these days the accounting profession has been degraded by those who perform it without love and aspiration to develop it”. For Sami, he mentioned that some managed to penetrate the profession became powerful by having control over making decisions without being aware of the standards, ethics of accounting and auditing. What made the situation worse is that such people are the ones who supervise work. In Sami’s experience, “during my work, I encountered such humans threatened me through other individuals. They went further to devalue my role and then dismiss me out of company and partnership”.

Sami likened his position as a talented football player who was forced to remain as a substitution without benefiting from his artistic and profession abilities and faculties. Virtually, he considered those days, in which he heard such threats, the most painful.

In addition to this, the stance of the Saudi organization for certified Public Accountants and not performing its professional role over the profession and companies as well as its pressures, Sami stated, “Yes, these difficulties, racism and discrimination exist and nobody can deny them. But the managers and directors who have full vision and insight can prevent such bad things to happen”. During his first work in an accounting company with a foreign partner, color, religion and race were not given any consideration and the main standard to assess someone is through work, effort and commitment to the profession.

However, when Sami moved to work in another company of Big Four, he found that racism and discrimination existed at work at a large scale among partners, to the extent that one of the partners – non-Saudi - dismissed one of the partners only because he decided to stand against the oppression and injustice in the company. The ending had destructive consequences, and what is even worse based on Sami’s recollection is that racism takes place even when dealing with clients whose financial accounts are under scrutiny.

As for women in the audit profession, Sami related, “I do not remember, during my work, if women had worked in this profession. But later on, women started to join this career, but in small numbers that do not stand out”. Sami thought there is no difference between a man and a woman. The only distinction is insistence and a desire to work better and achieve the goals.

In addition, Sami thought women’s working in the accounting profession is not regarded as a challenge; on the contrary, it is considered a good factor for companies to make use of them. This can be done when having leadership and wise administration

in the accounting companies that have to benefit from women getting on the field of work. Overall, the presence of women in the accounting profession is recent - it has not exceeded three years.

Sami's advice to those who are interested to join the accounting profession is that "the most essential matter in the accounting profession is for the person to be familiar with the level of his aspirations and desires". The accountant needs to know the objectives he wishes to achieve. For example, there are individuals who do not wish to continue the professional work; they are satisfied with a number of years of experience, which cultivate his character and add to his experience, as well as resume.

According to Sami, "Having control over the profession of accounting is an essential factor to develop it, so if someone escapes punishment, he may behave badly". Therefore, Sami confirmed that there is a need for more control over the profession to ensure its development, since the profession suffers from general carelessness from the society and mass media. Accordingly, some accusations directed to the profession related to the effectiveness and benefits of the profession. Consequently, Sami asserted on the necessity of imposing more and effective control over the profession to improve it and to enhance the strength and prestige of the profession.

4.2.14.1 Synthesizing the Lived Experience of Sami

Based on the aforementioned description of Sami's lived experience in becoming a partner in accounting firm in the Kingdom of Saudi Arabia, some of the key job skills required to become a partner are extracted. From these job skills are, adequate and contemporary knowledge of accounting and auditing standards, professional experience, leadership skills, interpersonal and communication skill and one must

have clear career objectives and vision. On the second hand, some challenges that face accountants in their journey to the partnership are extracted. From these challenges racism, discrimination and carelessness by society and mass media. Talking about women presence in the accounting profession, he asserted that the presence of women in accounting profession is recent and good for the profession.

4.2.15 Ihssan

Ihssan related his first introduction to the accounting profession after his graduation – he said, “I graduated from King Fahd University of Petroleum and Minerals in 1997 and initiated my work as an auditor in Deloitte & Touche”. Ihssan was gradually promoted in the same organization until he became a partner in 2005. It took him eight years to become a partner. He joined the company in 1997, and in 2000, he passed the Saudi fellowship examination of (SOCPA). As a result of obtaining the fellowship, Ihssan became a partner, and in 2008, he obtained the American Fellowship: Certified Public Accountants (CPA).

Ihssan evaluated the level of partnership in the Kingdom of Saudi Arabia as follows: “Basically, it is advantageous to obtain partnership in Saudi Arabia”. In his opinion, partnership often succeeds with the Big Four, but not with small or medium-sized companies due to the disagreements with partners.

The importance of education was emphasized throughout Ihssan’s life. Therefore, after graduating from college, he was convinced that professional experience is fundamental and necessary in order to protect one’s self particularly, on becoming a partner, and there is no doubt that being familiar with the latest developments in the profession, especially the professional standards in very essential. Having a good

command of English is very significant, too. Added to this, he said, “Accountants need the computer, skill of diction, presentation and delivery of information in an easy-free complexity”.

For Ihssan, success in the fellowship professional exam is necessary and a precondition for founding and setting up an accounting firm. It is even more sensible to obtain fellowships, such as the American Certified Public Accountants (CPA). The alternative is which would minimize the accountant’s ability and deprive him from setting up an accounting company; thus, he cannot become a partner.

Ihssan sees that the current work environment is characterized by psychological, social and physical pressures. He said, “When you go to your work place at 8:00 a.m. or 8:30 a.m., in particular during the rush periods (December, January, February, March, or April) you may not be able to leave for your home until 7:30 p.m. This means working for almost 12 hours. This means lots of social pressure, but the situation is relieved because you have achieved some particular objectives and financial rewards in return for these pressures. On the whole, you are providing your family with an honorable and decent living”.

There are many obstacles and challenges that appeared in Ihssan’s experience and he elaborated by saying “It is natural to have competition at work, resulting from convergence between the citizens of the one nation, especially currently, when the non-Saudis working in the profession has exceeded 70%. As a result, you may find racial discrimination between the non-Saudis, including Egyptians and Pakistanis, particularly because most of them have western nationalities like British, American and Canadian”.

Ihssan evaluated the work of women in audit profession by stating, “We have experience in the recruitment of women, especially women with the professional fellowships from Saudi Arabia, and you find that the presence of women in the profession are very few in number, which probably does not exceed 10 in number”. In addition, Ihssan said: “I see that the presence of women in the profession is not a challenge for males, as women here in Saudi Arabia face many difficulties, which vary from one woman to another, according to their social and economic circumstances”.

However, Ihssan still sees that women are trying to overcome the obstacles that are not prevalent outside of Saudi Arabia. Therefore, Ihssan finds it difficult for women to compete for the top positions in the profession because of the social conditions in Saudi Arabia. At any rate, he thinks, they will have a presence in Saudi Arabia in the future.

As a partner, Ihssan offers guidance to those who are desirous of entering the profession - “Patience, patience and patience...along with being acquainted with the most up-to-date in the accounting profession”. This means being familiar with everything in the profession, the commitment to the work schedules, knowing how to deal with different types of personalities and developing one’s self.

Ihssan advised any person who wishes to work in the accounting profession to be familiar with the all-new science, especially in accountancy, and to practice patience, perseverance and ambition to reach the goals he has set. In another sense, he should not give up any plans to achieve the goal. More importantly, he needs to attend the meetings and discussions held by the Saudi Organization for Certified Public

Accountants (SOCPA) in order mingle with and learn from specialists when creating a professional standard.

According to Ihssan, “We must do not deny the role of the Saudi Organization for Certified Public Accountants (SOCPA) in the development of the profession in Saudi Arabia”. He noted that it has developed a lot, and became closer to attain international standards. This is expected to improve more after the application of international standards in 2017, as this would mark a crucial turning point for the profession in Saudi Arabia.

4.2.15.1 Synthesizing the Lived Experience Ihssan

Relying on the previous description of the lived experience of Ihssan in becoming a partner in an accounting firm in the KSA, some key job skills are required for partners. These skills are good command over English language, adequate computer, dictation and presentation skills, contemporary knowledge of accounting and auditing standards, patience, interpersonal and communication skill and commitment to work schedules. On the other hand, some challenges face accountants in becoming partners are also extracted. These challenges represented by long working hours in rush periods, racism and discrimination. Regarding the role of women in the profession, Ihssan asserted that the women face additional challenges and problems in KSA.

4.2.16 Summary of Textural Description

The previous section provided brief description, summary, and outline of the lived experiences of the fifteen participants to provide a glimpse into understanding of each partner’s background. Their stories are included as a way of introducing the reader to their multi-faceted and multi-dimensional lives with the aim of knowing the

experience of each partner through his work as a partner in an accounting firm, as well as to identify the challenges and difficulties faced and how they overcame them. Partners in this study understood the importance of telling their stories of how they developed as partners in accounting firms in the Kingdom of Saudi Arabia.

4.3 Commonalities and Differences between Interviewees

After describing the experiences to become partner in an accounting firm in the KSA for the fifteen interviewees, some common features can be noticed between the textual descriptions for respondents. On the other hand, there are some differences between those respondents from different aspects. This part of analysis presents a description of the commonality and differences between the textual descriptions of interviewees.

4.3.1 Commonalities between Interviewees

Through reviewing the aforementioned textual description for the fifteen Saudi partners, some features were found common among Saudi partners. In addition to holding Saudi citizenship by all partners who were interviewed, other features are also found common among partners. These features are explained below according to their relationship to the accounting profession.

4.3.1.1 Having the Fellowship of SOCPA

The first common and essential feature among Saudi partners is having the fellowship of SOCPA, which is precondition for becoming partner in the kingdom of Saudi Arabia. In this context, it should be noted that this condition was imposed in 1992. Before that, Saudi laws and regulations were allow for educated people, who have related certificates, to practice the profession officially. Accordingly, among the

fifteen partners, who were interviewed, only two partners were got the partnership without passing the fellowship exam SOCPA. Conversely, thirteen partners were got their partnership through passing the fellowship exam. In the same regard, all partners had certificates related to accounting or any other business administration certificates, which is a precondition since the start of profession in the kingdom of Saudi Arabia.

4.3.1.2 Having Leadership Personality

From the main common features between Saudi partners, who were interviewed, the possession of leadership personality. According to most Saudi partners, the leadership personality is the most important feature for the partner as it helps them to operate the whole firm effectively, including the distribution of employees at firm and the duties among them, organizing the relationships with clients, including the contracts and agreements. Based on the Saudi partners, having the fellowship with lacking of the leadership personality may lead the partner to be treated as a normal auditor instead of being treated as a partner.

4.3.1.3 English Language Proficiency

The second feature that found common between Saudi partners and very important for profession is the English language proficiency. The importance of English language for the profession came from the fact that the profession is an international profession and the accounting standards that regulate it are international standards. Therefore, all partners pointed out to the English language as an essential skill for any accountant looking to be partner. In this context, partners who are not proficient in English and who have obtained fellowship prior to the imposition of professional examinations have indicated that they rely on people who are fluent in English to deal with any issues relate to the work that come in English. All partners who are not proficient in

English mentioned that they are trying to improve their skills in English to overcome this weakness through taking English courses and any other possible way available for them. On the other hand, some partners who are educated in Western countries or who got their international accounting certificates indicated that their English proficiency helped them significantly in the profession and facilitated many issues that are big challenges for the partners who are not professional in English.

4.3.1.4 Ability to Use and Keep Abreast of Technological Development

Due to the importance of technology in doing and facilitating the work, most of Saudi partners, who were interviewed, pointed out that the ability of using technology and keeping abreast of its development for any partner is considered a critical thing in his/her success in the profession. Most of partners, who pointed out to the importance of technology for the profession, can be considered modern style, which means they care about the modern means that facilitate the profession and seek to learn these means to increase their ability in performing the profession effectively. Conversely, some of Saudi partners mentioned that learning the modern technological means is not necessary for partners because of the presence of secretary staff who are know how to use these means and do the computerized work for partners. This small portion of Saudi partners can be considered an old style, which means they are not willing to improve their skills according to the new requirements of the profession. Noteworthy, the ages of these partners are exceed 55 years, which indicates that they have huge experience was built based on the old style and they are tired from learning new and modern means.

4.3.1.5 Facing Obstacles and Challenges During the Partnership Journey

Based on the aforementioned textual description of the lived experience of fifteen Saudi partners, it is clear that all partners have faced different obstacles and challenges during their journeys to get the partnership. These obstacles and challenges were vary from partner to another based on different aspects such as the work environment in the first workplace (inside or outside Saudi Arabia), administrative structure in the accounting firm, proficiency in the English language and many other aspects. In this regard, it was noted that all partners, either those who got the partnership without doing the fellowship exams or who did the fellowship exams, have faced obstacles and challenges, which means that doing the fellowship exam is not the only obstacle or the biggest challenge that face Saudi accountants in their journey to get the partnership. For women, the obstacles and challenges to get the partnership are more than that for men; because of the many restrictions that are imposed by the Saudi government and society on the women on the Saudi lands, such as prevent women from driving cars, and the imposition of facial coverage for women in Saudi society.

4.3.2 Differences between Interviewees

Despite the prior commonalities between Saudi partners, some differences were noticed among them. Some of these differences related to the personal background, accumulated experience for partners in their current firms, accumulated experience as a partner in the firm, the firm size and type, and The perspective toward the level of organizing the profession in the kingdom of Saudi Arabia. These differences are discussed below according to their effect on the lived experience of partners.

4.3.2.1 Personal Background of Partners

The personal background of partners are noted as one of the most important differences between partners that affect their characteristics as partners and distinguish them from each others. In this vein, it was noted that the partners who have studied or worked in western countries have faced different obstacles from that faced by the partners who have studied and worked inside the kingdom of Saudi Arabia. For example, those partners who worked in western countries pointed out that they have not face any racisms from their colleagues; conversely, the partners who only worked inside the kingdom indicated that they have faced sort of racisms from their colleagues. In addition, the partners, who have studied or worked in western countries, tend to have skills more than the partners who lived their whole experience inside the kingdom of Saudi Arabia, such as the level of English language proficiency. Accordingly, the personal background of partners that is vary between partners play a critical role in forming their characteristic.

4.3.2.2 Accumulated Experience for Partners in Their Current Firms

The second difference between partners is their accumulated experience in their current firms, which refer to and describes many aspects relate to their professional life. Through the textual description of the partners and their demographic information, it seems very clear that there are number of partners have short experience in their current firms and vice versa. This information indicates to some extent that the partners who have short experience in their current firms may have changed multi firms during their professional life, which is correct in most cases based on the history of each partner. Accordingly, it can be understood that those partners may have faced unaffordable obstacles, they were looking to better chances all the

time, or they were unsatisfied with their previous firms in terms of attaining their goals. Conversely, the partners who have long experience in their current firms might not change multi firms during their professional life. This may indicate that those partners may feel comfort and satisfied with their firms, accordingly they did not think to change them. Based on that, it can be concluded that the work environment inside the firm play an important role in the movements of partners between firms.

4.3.2.3 Accumulated Experience as a Partner in the Firm

Another difference between partners was detected form the textual description and the demographic information for partners, which is the accumulated experience as a partner in the firm. This difference gives important indications regarding the time that is required by the partner to become partner in the firm. In this context, it was noted that partners in international firms, such as the Big Four, need more time compare to local firms to get the partnership, which indicates to the existence of high standards in these companies to upgrade employees and give them partnership. These standards undoubtedly relate to the accumulated experience of partners and having the required skills. On the other hand, the time of becoming a partner in the local firms is less than the time that is required in the international ones, which indicate to the low standards of promoting partners in these companies, which may also indicates to the low level of partners' skills in these companies. Accordingly, the accumulated experience as a partner in the firm may be consider as an important indication for the level of profession at the accounting firms.

4.3.2.4 The Firm Size and Type

One of the main differences between partners that affect their characteristics is the size and type of accounting firm. Based on the textural description and demographic

information of partners it was concluded that the obstacles volume, the diversity of required skills, and the quality of work are vary between accounting firms and depends mainly on the size and type of accounting firm. In this regard, it was noted that partners in international accounting firms, such as the Big Four, face many obstacles more than partners in local firms. For example, the partners in international firms need certain level of experience in the firm, such as 10 years, before they get the partnership. In addition, despite the international and local firms do the same work, the required skills in international firms are more than that required in the local firms, which may reflect on the quality of work. For example, local firms may not insist on the English language proficiency as a precondition to become partner, while it is an essential requirement in the international firms to become partner. Consequently, defining the quality of work and the efforts that are required by accountants to become partners may be estimated according to the firm size and type, which create differences between the accounting firms.

4.3.2.5 Partners' Perspectives toward the Level of Organizing the Profession in the Kingdom of Saudi Arabia

The last difference between partners that is concluded from the textural description of interviews is the difference in their perspectives toward the level of organizing the profession in the kingdom of Saudi Arabia. in this context, it seems very clearly that there is no common agreement between partners about if the profession is organized properly in the kingdom of Saudi Arabia or not, which may reflect different backgrounds on the level of organizing the profession in multiple countries. Consequently, it can be concluded that the partners who have experience outside Saudi Arabia, such as Western countries, have different perspective about the level of

organizing the profession from those partners who only have experience inside Saudi Arabia. This conclusion lead at the end to understand that the partners who worked outside the kingdom of Saudi Arabia have witnessed high and good conditions for organizing the profession in that countries, therefore they see that the level of organizing the accounting profession inside the kingdom of Saudi Arabia is not meet their expectations. On the second hand, the partners who only worked inside the kingdom of Saudi Arabia do not have any previous experience of other levels of organizing the profession in other countries; therefore, they see the profession is properly organized in the kingdom of Saudi Arabia. Based on that, it can be concluded that the diversity of partners' experiences, inside and outside the Kingdom of Saudi Arabia, may influence the level of satisfaction of partners with regard to the extent of organizing the profession in the Kingdom of Saudi Arabia.

4.4 Structural Description and Thematic Analysis of the Data

The coming section is an outline and summary allow for the essence of the experience to be unfold. After the textural description, the hermeneutic circle and the principles of horizontalization are used to develop the themes. In addition, it allowed for the prioritizing of themes that are essential from those that are incidental. Themes are the horizons or views of the phenomenon held by the participants (Moutakas, 1994; Van Manen, 1990). Six major themes were derived from the data analysis. A detailed discussion of each major theme is provided in subsequent section, where a thematic analysis of the data and composite description of the meanings and essences of the group experiences are presented.

The themes which emerged from the experiences of these partners in Saudi Arabia accounting firms were explicated from the text of the fifteen participants in the

research study. Throughout the interview we were informed of the respect and commitment that was given to this profession, especially in the way of attaining a partnership. Furthermore, we were also made aware of the underlying reasons behind the slow growth of partners in the field and the dissatisfaction developing in the partners in general. Following figure presents a graphic representation of the underlying themes based on the textual description of the collected information:

4.4.1 Theme 1 – Experience

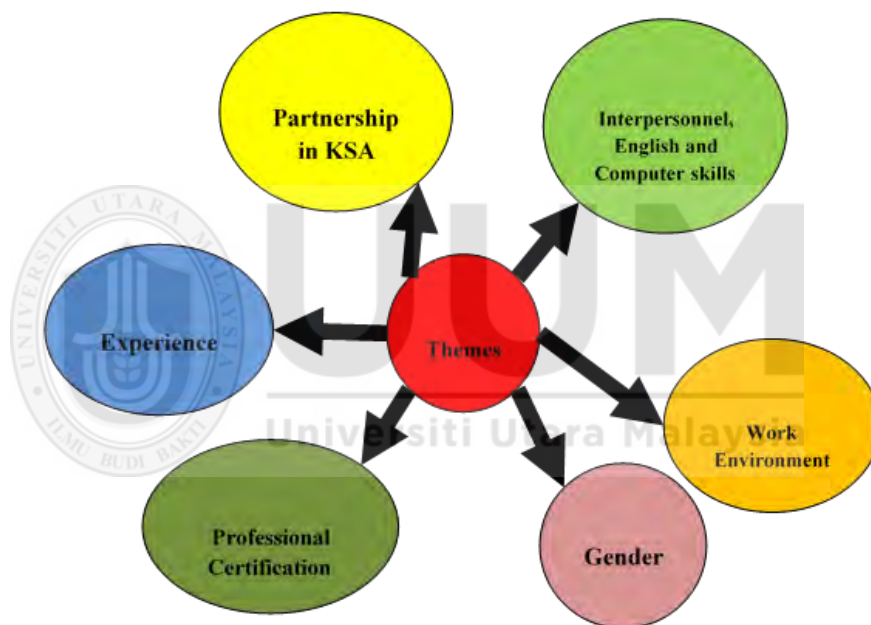


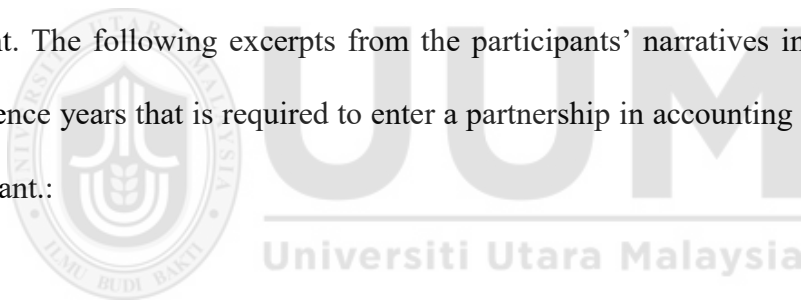
Figure 4.1: Thematic Analysis

Experience provides the sense of achievement, the sense of excellence and the rewards that come after so many sacrifices have been endured by the partners. This first theme is evident in the thoughts and expressions of the partners of accounting firms in KSA at the earliest juncture of the interviews. It is the fruit of success after years of experience. This indicates that the years of experience that is required to enter a partnership in accounting firms in KSA is important. There is a striking similarity that

partners from both local and global accounting firms value the importance of experience when looking for a likely candidate to be a partner.

Some partners described that sibling rivalry, following the footsteps of their parent and foreign exposure gives experience when they themselves become partners. Moreover, positive challenges (negotiations, consultations, bringing in more value-added services) from clients and the industries, and the demanding works from accounting make the partners feel fulfilled.

According to these answers, it appears clearly experience is important in order to become a partner; which appears from the interviews answers that is worth to take into account. The following excerpts from the participants' narratives indicates that the experience years that is required to enter a partnership in accounting firms in KSA is important.:



Yaser

I did not directly start the profession; I worked in different organizations and they are arranged as follows: the Industrial Development Fund for three years, the Saudi Electricity Company, the West Branch for three years, Ernst & Young for six years, the Saudi Arabian Mining (Ma'aden) for ten years and Deloitte for one year. After these years became a partner in the profession for seven years.

For Yaser, one of the advantages of this partnership is that it gives the person the ability to develop himself and raise the ceiling of his awareness to be acquainted with more experience until he/she becomes a partner. In this way, he/she gets benefit from

the current system available in Saudi Arabia, especially, if the partner works in the Big Four. On the other hand, the main problem with the partnership is that the partner, with the passing of time, will be between the hammer and the anvil, whereas the Saudi partner, in accordance with the system of the Saudi companies, is responsible for any plunders or professional errors at the official authorities. At the same time, the non-Saudi partner is not to be blamed for errors.

Yaser gave an example of his personal experience when he started to work with Ernst & Young and Deloitte Company.

When I worked with Ernst & Young, I felt that there would not be any hope to become a partner, while this happened after a year of my work with Deloitte. In fact, there is no benefit or interest of the International companies to promote the Saudi accountant, which made him/her ineffective at the same time.

Hussam shared the following:

I work in this profession in the United Kingdom after I had graduated from a British university in 1982. I had worked at Ernst & young for four years. Then, I worked in one the ministries for three years in the Kingdom of Saudi Arabia. After that, I worked in Ernst & Young in Saudi Arabia for a year and a half. Next, I worked in Deloitte & Touche and I have been working there since 1991. After ten years of working with Deloitte & Touche, he could become a partner.

Abd Al-kader asserted the following regarding experience:

After I got the license to start pursuing the profession, I started my individual work, which lasted for five years. I had a partnership with Mr. Mazen and Hamoud. The partnership went for one year; then Hamoud withdrew. Mazen and he continued the partnership and we still have this successful partnership.

Mohammed shared following regarding experience:

I got the Saudi professional fellowship (SOCPA) in 1999. I first started working at one of the accountancy medium-size enterprises. I was promoted from an auditing supervisor to an auditing manager and managed to become a partner in the course of four years in that company.

Ibrahim's views about experience are as follows:

It took me ten years to become a partner. I started the work as an accountant in my last year at university. My father has an accounting company that is well-known here in Jeddah. I was applying what I had been learning at university. Then, I obtained a master degree in business administration and another master degree in Computing Systems. I started the work as an accountant in 1988, and became a partner in 2009 in KPMG.

Al-Nader stated following regarding experience,

I had been working as an accountant for ten years before I became a partner. First, I worked at KPMG. Then, I moved to Price Waterhouse and Cooper (PWC). Next, I left PWC and worked at Deloitte & Touche where I became a partner. Later on, I set up my own office. Currently, I have partnership with RSM International, which is the sixth professionally worldwide company.

Sami's views regarding first theme experience are as follows:

I finished my first degree in accounting in one of the American universities. Then, I started to do postgraduate studies in business administration and finished in March 2001. Since then, I began to work in big accounting companies until I became a partner in 2009 with Deloitte & Touche. I worked for about nine years until I got this partnership.

The views of Waleed regarding experience are stated as:

It took me seven years to become a partner. I started work as an auditor in the beginning, and went on to become a partner in Deloitte & Touche.

According to Khalid,

I graduated from university in 1993, and I started to work as an auditor in Wheney Murry & Partners, which later developed into Ernst & Young. I worked in the company for 5 years, until 1998. Then, I worked for two years in one of the international gas companies, from 1998 to 2000. I did the company's financial reports through the application of the American Standards instead of the local ones because it had been a foreign company.

4.4.2 Theme 2 – Partnership in KSA

The second theme that is extracted from the answers of partners is the immaturity of organizing the partnership in KSA. In this regard, it seems very clear from the lived experiences of partners that the partners who worked at the Big Four firms or any other international firms have faced proper organizing of the partnership at these firms, as a result to adopt detailed standards and criterias that are developed in Western countries since many decades. Conversely, the level of organizing the accounting partnership in the KSA is still immature. For that, in order to organize the accounting partnership in KSA it will be worthwhile for accounting professional firms to benefit from the experience of the big four firms. Even more, Saudi accountants, who are going to be partners in the future, can be guided by the experience of partners in the big four firms to avoid any clashes or conflicts with other partners in the future. The partnership aspects could be developed by accountants before they attain the partnership and when they are at a senior or manager level. In this vein, senior or manager auditors may benefit from having personal relationship channels with other partners, either inside

or outside the firm, to market themselves in order to be promoted in the future to get the partnership level (Whiting, 2012). According to some Saudi partners, some partnerships in some firms are ostensible partnerships (unreal), which means that there may be a partnership contract between partners, but in fact, the role for one of the partners it is similar to the roles of employees not even more. Therefore, many partners pointed out that the partnership in the KSA is immature. The following excerpts from the participants' descriptions:

According to Yaseer, Husam, Abd Al-kader and Abdallah

The most important reason is the lack of a system that supports accountants' partnership in Saudi Arabia, as in these partnerships some accountants lack the power. A major example, when the partnership is an ostensible partnership, as the partner behave as an official partner and supervisor, but in the reality, he is an employee for the main owner of the firm.

Huda stated,

In general, the partnership is good; however, partnership in Saudi Arabia has many difficulties. In my opinion, the partnership has succeed in the Big four company, but in the medium and small size company has failed, and this probably belongs to the existence of the differences among the partner, and because of the lack of clarity for the new partner.

According to Hussain,

I choose to be in a partnership with “Big four company” because of its good reputation, and my experience will improve since there is diversity in the activity of work through reviewing companies with various activities.

Furthermore, it appears clearly that Saudi partnership accounting firms have developed in the recent years after it have been a partner with Global firms such as: “Big Four” and have been developed; because these firms monitor business quality and clear conditions. The following excerpts from the participants’ narratives:

According to Yaseer, Husam, Abd Al-kader, Mohammed, Ibrahim, Khalid and Al-Nader.

When an accounting firm intends to open a new branch in another city, they need a partner for that branch. In addition, they need to define the office hours for partners, which forced the accounting firms, especially (Big Four firm), to sign partnership agreements with Saudi certified accountants to meet the conditions of the profession that imposed by SOCPA to monitor the quality of accounting firms' work.

Khalid shared the following:

Accounting firms in Saudi Arabia are divided into three types: the first one is the company on making partner in which the partner comes as an employee, then he or she has the ability to train and improve, then he or she upgraded and promoted to become a partner. The second type is the ones that have a famous name among the

Arabic region's level, they are not willing in the partnership in its real sense, they need the partner to implement its order, and it needs them to sign audit reports and nothing more. The third type is as applied to us in which they start from the top partners and then start looking for the lower levels. The difficulty and the ease to become a partner are mostly depending on two types the owed either through the effort of the partner or the ability of partner on communication.

Al-Nader stated,

Partnership itself is good, but it is immature in Saudi Arabia, in which it faces a number of problems. The ease and the difficulties of partnership is mostly depends on several factors, the most important one is if the partner got a high and adequate vocational training, and at the same time is the partner included in the work through the program of work and upgrade that is followed in the international companies. In addition, is the partner having a distinct personality in which its personality has to be attractive and convincing to bring the benefit for the company.

4.4.3 Theme 3 – Interpersonal, English language proficiency, and Computer Skills

A partner has huge responsibilities that requires various skill sets presumably from technical side and non-technical side. It is something that is inseparable from anyone who intend to be a partner. The third core theme emphasized from the answers of the participants describes that partners must have communication and basic skills including: computer skills, interpersonal, entrepreneurial, leadership, marketing its

services and other skills that are required to become a partner in an accounting firm.

The following excerpts from the participants' narratives:

As Yasser expressed,

In this era of challenges, especially the computer, the required computer skills is the skills in the work on computer and technology not the programming skills. For example, when the auditor does auditing and preparing work files as well as communicating with the staff, you need to send emails. Consequently, the person must have a good command of the computer uses and English language. In addition, attending training courses in accounting requires perfect knowledge of English. On his part, I did not face any problems with English because I had mastered it and used it increasingly in my previous workplaces. However, during my work in Ernst & Young, I had some colleagues who used to attend classes at the British Council in order to improve their English language – some went further and travelled outside the kingdom for the same person.

Hussam stated,

In the era of technology efficient use of computers and English are among the challenges that face accountants in the kingdom. I have not faced any problems because I graduated and worked in the UK. However, during my work in the kingdom, I realized its importance

to the youth who desire to work in the Big Four. It was a barrier for them and undoubtedly, English was a big obstacle for them to work in accountancy, especially in the Big Four; all measures and procedures are done in English there.

Hussam explained,

In addition, the accountant should be a good marketer in the era of public relations and analysis. He needs to acquire many other skills, which I consider important for at the beginning of his job since they sever his future. Successful leadership succeeds; however, the personality of the partner must be strong and effective in order to lead the company and partnership, in particular when there is more than one partner with strong character. This may lead to clashes between the partners and subsequent problems occur at work.

Abd Al-kader stated,

Right now, we are looking for partners to join our partnership, especially the Saudi youth who have obtained the Saudi fellowship. Abd Al-kader is careful that he has to needed skills that help his work, like English language, which is fundamental condition. In addition, the electronic auditing, for his medium-size office, is important; he use Canadian software; which is also utilized by a number of Big Four branches.

Abdallah stated,

The English is very crucial while you may not need the computer personally since there is a staff of secretaries who do this job. What is more important is the skill of marketing, as it is understood that the top-auditors and auditing take upon themselves to perform this field business. Therefore, you as partner must be responsible for marketing for the company through attracting new customers but at the same time keeping the old customers.

In discussing his career, **Waleed stated that,**

English language is very significant; as you know it has become the language of commerce. The kingdom of Saudi Arabia is one the most powerfully economic countries in the Middle East, and it can be considered one of the effective countries in the global economy. It is primarily the biggest oil producer in the world, and it is a member of the 20 Group (G 20). This comprises finance ministers and central banks conservatives form nineteen countries, and European countries, who meet to discuss global economic issues. Because of this, this necessitates having higher level of proficiency in English language since this helps perform the financial and trading matters perfectly. The second most important skill is having excellent knowledge of computer skills, which makes it easier for the accountant to deal with electronic accounting software, especially in light of electronic commerce. Besides, the skill of marketing is

also significant, especially for the partner, which enables him/her to attract new customers/clients to the company. Thus, you take advantage of the material benefits mainly because you are a working partner. This means that your annual revenues depend on the size of work you bring for the company.

Mohammed asserted,

English language is very essential for the accountancy profession. Despite the Ministry of Commerce's instructions that financial and accounting records should be done in Arabic since Saudi Arabia is an Arab country, English language is still of great importance as it is an international language. Having a good command of computer users is also necessary for all aspects of life. Similarly, there are other skills that the partner must acquire and develop, such as self-development, administrative performance, spirit of initiative, self-judgment, the ability of analysis and ability to invent and innovate.

Ibrahim describes the need of these skills as follows:

The importance of education was emphasized throughout my life. Therefore, after my graduating from college, the one of the most important skills, after having full awareness of accountancy, is the ability to deal with people inside and outside the company-customers. I mean leadership, especially in times where there is lots

of pressure. In addition, you must have the ability to control yourself and others.

Sami explained,

In my opinion, skills that a partner has to have are of two necessary parts, the first refers to the basic professional experience, which is required, especially accounting standards and auditing, in order to protect you, mainly because you as a partner must take the responsibility of signing auditing reports. That is why the partner is required to be aware of the standards. The second most important aspect is leadership. I mean by leadership the ability to manage and lead the team working with you, through developing them and performing their tasks perfectly. Furthermore, in relation to communicating your point of view, you have to have the skill of effective communication with people who work with you in the same place and clients/customers from banks or giant companies.

Ihssan expressed,

Having a good command of English is very significant, too. You need the computer, mainly because you have to use for technology. In addition, there is the skill of diction, presentation and delivery of information in an easy-free complexity.

4.4.4 Theme 4 – Professional Certification

The fourth theme emphasized from the answers of the participants appears that it is important to have professional certification such as Saudi fellowship from SOCPA in order to enter partnership in accounting firms in the Kingdom of Saudi Arabia. The following excerpts from the participants' narratives:

Yaseer, Husam, Abd Al-kader, Abdallah, Waleed, Mohammed, and Ibrahim expressed following regarding professional certifications:

The partnership key is to get the license, and the license key is the ability to pass the certified accountants fellowship in order to be a partner and to be capable to develop in the accountant profession. In addition, not passing the exam does not mean that the accountant does not have an experience, but not qualified to pass the SOCPA standards.

While Khlid, Huda, and Husien stated,

The professional fellowship is very important for being partner in Saudi Arabia. The professional fellowship does not affect the ability of Chartered Accountant, in which there is a Chartered Accountant does not have the professional fellowship, and they are well experienced.

This indicates that in order to enter a partnership with accounting firms accountants must pass the SOCPA tests or what is called professional fellowship; passing the tests mean that the accountant is well qualified and has a high knowledge and experience in accountant professions and ready to be a partner in a local and global accounting firms.

Abd Al-kader and Abdallah explained,

Passing the SOCPA tests mean that the accountant mastered accounting in professional standards and have experience and professionalism. Also, it means that accountant is in high level of knowledge of vocational and professional standards.

While Yaseen shared the following:

The professional fellowship is very important for being partner in Saudi Arabia, since if the partner does not have it, they will be prohibited from being a director of reviewing.

Furthermore, there were some difficulties in passing the professional fellowship or (SOCPA) tests as its tests based on American accounting standards, which are written in a hard concepts and phrases based on professional standards.

Yasser described his experience in this particular situation as follows:

One of the reasons that accountants does not pass the SOCPA test is the English language that is used is very hard and not clear for them; note that the accounting standards used in the test is translated from American standards.

4.4.5 Theme 5 – Work Environment

The fifth core theme emphasized from the answers of the participants relate to the work environment, which involve the long working hours, the presence of non-Saudi partners, the compulsory continuous professional development, and the unethical competitiveness from other employees. All these aspects of the work environment lead

to many challenges that face accounting partners in the kingdom of Saudi Arabia, which creates psychological, social, and physical pressures and many efforts from partners. In addition to the prior aspects of the work environment, it also involves the challenges that face women in the profession that prevent them from doing the partnership duties as it suppose, such as preventing women from driving cars, which create a restrictions on their movements, and forcing women to cover their faces. The following excerpts from the participants' descriptions:

Abdallah stated that,

There are social, psychological and physical pressures result from the accounting profession. For example, I go to work at 8:00 or 8:30, especially during the peak times whereas there is more demand for the profession (December, January, February, March and April), I will have to stay with the company for longer and he cannot return home until 7:30 P.M. which equals 12 hours successively. This has undoubtedly caused social pressure and stress, but what alleviates the situation is that in return for the pressures you have succeeded in the achievement of professional goals and financial returns. After all, you have provided your family and sons with a decent life through these returns.

According to Waleed,

Yes, the accounting profession has many social and psychological pressures, especially if you are working in one of the branches of

Big Four. The nature of job is different in those international companies from other ones. In addition, there are social and psychological pressures at the family level, mainly during the rush seasons. You cannot, in fact, reconcile between the time of work and family. There is much pressure on the Saudi partner. He has to sign the audited reports. Noticeably, the non-Saudi partner gets greater share than the Saudi one although the former does not hold any responsibility for signing the reports.

Mohammed stated,

There are social, psychological and physical pressures result from the accounting profession. To work as an accountant is very difficult, and unfortunately, people around you do not understand this fact. They think it is an easy job and leads to higher income. As previously prevailed, people confuse between a lawyer and a legal accountant. You need to know that he is as a partner consumes lots of my time in auditing accounts. In addition to the professional tasks, he has to do administrative work, such as interviewing some of the customers so that he can respond to their inquiries or addressing their problems, while the employee have gone back to his home.

Ibrahim expressed,

The current work environments have a social or psychological and physical pressure it is very essential for the accountant to regard what is known as work life balance, which means that he should balance between family affairs and working life. As we know, the profession of accounting is one, which is characterized by having lots of psychological pressure-stress- and the high levels of dangers involving the job as well. You cannot imagine the situation when you are a partner with one of the Big Four companies, especially in the presence of the negative image by the public, mainly after the Anderson Scandal.

Khalid stated,

In terms of scientific honour, I would say that the work environment in auditing job in the kingdom of Saudi Arabia is not currently healthy, but we hope that the career will be developed in the future.

Usually there are many social losses, for example, you spend lots of your time outside home. This leads to psychological problems and the material rewards do not exceed 25% of the normal (monthly) financial returns, which is not worth compared to the social sacrifices that are made by partners. If the applicant is careful to be committed to the standards of the profession, he needs to give many sacrifices.

Huda expressed,

The current work environment is characterized by psychological, social and physical pressures Job environment is really bad, especially for women, to the extent that many of the customers do not prefer that the woman does not pay a visit to their workplaces. During I work in the accounting firms, I found that there is a tendency not to deal with women. When it comes to the tasks she has to do, and if I had not asked to do more important duties, it would have been possible to remain without any tasks.

Hussain explained,

Accounting is profession full of social, psychological and physical pressure. In this regard, it should be known that the human capabilities, specifically partners, are vary. Therefore, we may find very hard working partners who work all the time and at the same time we may find partners who do the required duties only. For example, some people seek rest and spending time with their families but it is not the case with me. I see that the current work environment is characterized by psychological, social and physical pressures" I am a little different because I prefer hard and exciting work, especially the new kinds of work, such as doing the auditing process for new kinds of firms that are new for me.

Al-Nader stated,

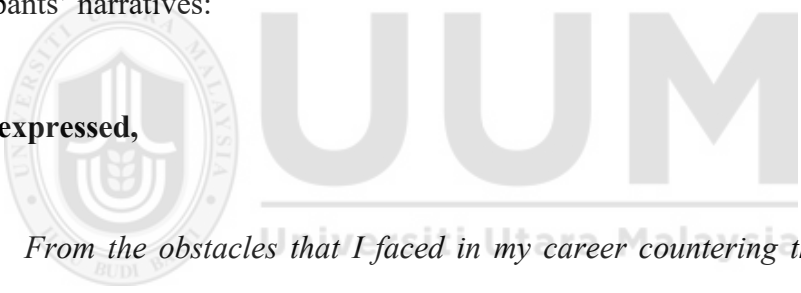
There are social, psychological and physical pressures result from the accounting profession. Yes, accountancy profession has many social and psychological pressures. I remember that, during I work at Big Four, I faced lots of stress and racism that the Saudis faced. In addition, this profession is controlled by the non-Saudi companies and partners. Thus, I had faced a war during our work because the Saudis were not welcomed at organizations owned by non-Saudis.

Ihssan offered,

The current work environment is characterized by having a lot of psychological, social and physical pressures. For example, when I go to my work at 8:00 a.m. or 8:30 am, particularly during the peak season (December, January, February, March, or April) and being unable to return to my house until 7:30 p.m. This means working for almost 12 hours. This means a lot of social pressure toward my family. However, this temporary situation is acceptable for me because of the achievement of some particular objectives, as well as the financial rewards in return are worthy for me to afford these pressures. At the end, you are doing your best to provide your family with honourable and decent life.

This indicates that the working as partner in an accounting firm require sacrifices because being a partner requires spending a lot of time inside and outside the firms to meet customers which leads to family problems, psychological, and social problem. This indicates that there are challenges facing the partnership in accounting firms such as: low salaries that are given to the Saudis accountants unlike non-Saudis are given more advantages such as allowance and high salaries from other global accounting firms. Also, another challenge is facing the partner is that he is responsible for any duties and any professional mistakes according to the regulation of the official authorities; Saudi partner who responsible for signing the audit reports in contrary the non-Saudis do not fall upon any responsibilities. The following excerpts from the participants' narratives:

Yaser expressed,



From the obstacles that I faced in my career countering the low wages compared to the high living costs, the pressures of the Saudi governmental administrations that are represented by making Saudi partners are responsible about any mistakes while the non-Saudi partners do not face the same responsibility, which threaten the career of Saudi partners; and the weakness of education.

Waleed stated,

Surely, I faced lots of difficulties at the beginning of my work, especially because the accounting profession was originally among the careers that Saudis would choose. On its start many of the Arabs

had joined the accounting career, then did many other nationalities, including Pakistanis who especially worked in the Big Four companies. Many of the Pakistanis hold either American or European nationalities. Due to this fact, they receive higher pays and incentives than the Saudi accountants. Strikingly, I had lots of dialogues with the non-Saudi accountants in which they asked me to give up this career and look for another public one, which is characterized by flexibility and high salary.

Mohammed was confronted by racism, in this vein, he pointed out that

I was working with three auditors who were hold three different Arab nationalities. During our work together, I have suffered from racism from those three auditors as they were looking to me as a Saudi auditor, who is belong to the country and try his best to his country, which is the thing that was bothering them. Accordingly, they were deal with me in racism to some extent.

Khalid expressed,

Yes, I personally encountered lots of discrimination at the work environment. Unfortunately, during my work, I was faced by a group of Saudis; especially I was committed and hardworking, to the point that the partners in the company considered mention me as a living example of allegiance and readiness to be aware of everything, which led to having lots of trouble at work.

Many obstacles and challenges were present in the life and career of Khaleel.

Yes, it is available and we cannot say it is unavailable. No occupation is free from it, but the effects can be reduced or avoided through the person himself, and his style in dealing with such situations. Your treatment and relations with people around you will make them to deal with you, and help you acquire greater experiences. In short, your manners in dealing with people foster them to deal with you enthusiastically. In terms of the non-Saudi accountants, we resort to them to get more experience, because they have had circumstances, which are different from the Saudis. Most of the non-Saudis came for working.

Many obstacles and challenges were present in the life and career of Huda.

I, as woman, faced discrimination at work. I also expect men to face problems because of the availability of non-Saudi employees. The place where I worked is distinguished by encouraging women.

Al-Nader stated about racism,

Yes, I was unfortunately confronted with it at Big Four. I sometimes have a specific foreign nationality looking forward to Saudi partners, who are not qualified, to working with them so that he can guarantee that they do not interfere in the administrative and professional affairs. Such partners are satisfied with getting a particular salary or percentage in return for getting a professional title, which enables them to work in the Saudi professional market.

According to Sami,

Yes, these difficulties, racism and discrimination exist and nobody can deny them. But the managers and directors who have full vision and insight can prevent such bad things to happen. During my first work in an accounting company, there was a foreign partner; color, religion and race were not given any consideration. The main standard to assess someone is through work, effort and commitment to the profession.

However, when I moved to work in another company of Big Four, I found that racism and discrimination existed at work at a large scale among partners, to the extent that one of the partners – non-Saudi - dismissed one of the partners only because I decided to stand against the oppression and injustice in the company. The end was had destructive consequences. Worse, racism takes place even when we deal with clients whom we audit their financial accounts.

Many obstacles and challenges were present in the life and career of Ihssan.

It is natural to have competition at work, and thus rapprochement and convergence between the citizens of the one nation, especially the non-Saudis working in the profession has exceeded 70%. As a result, you may find racial discrimination in the same place between the non-Saudis, including Egyptians and Pakistanis, mainly because most of them have western nationalities like the British, American and Canadian.

4.4.6 Theme 6 – Gender

The final major theme that emerged from the interview responses appears that gender affects to enter as a partner in accounting firms in Kingdom of Saudi Arabia. This is similar with Whiting (2012, p. 314) that report as follows from one of a participant:

“Helen described some organizational inertia to change because of the cost of implementation (separate room), as discussed in Section 2.3: Helen – I was the first woman to go away on an audit [. . .] I wanted to go and the boss said, “Oh, you can go”, and then I heard through the grapevine that I wasn’t going to go because we had to be in separate rooms [no sharing]. So I saw him and said to him, “Oh I am so looking forward to going on the audit”, and went on and on like that [. . .] I made him feel guilty so I did go [. . .] There weren’t many women (female ECA, education). The following excerpts from the participants’ descriptions.

Abd Al-kader, Abdallah, Mohammed, and Ibrahim, expressed the followings:

It is hard for women to compete for senior position in an accounting firm.

Ihssan indicated that,

The existence of women in the profession does not consider a challenge since they face many challenges. Thus, it is difficult for women to compete for the top position in the profession.

Eight study participants acknowledged that women especially are hard for them to enter as an accountant or a partner in accounting firms in Kingdom of Saudi Arabia

for many reasons such as: working as an auditor, competing for high positions because of the social conditions in Saudi Arabia.

Husam, Abd Al-kader, Abdallah, Waleed, Mohammed, and Ibrahim, expressed,

Women are facing challenges and barriers because of the traditions in Saudi Arabia country, especially it is a Muslim country there are privacy for women to deal with, also the transformation of women from one place to another especially women are not allowed to drive.

According to Yaseen, and Khaleel:

The women are very good in the environment of work, but they did not reach the partner due to the experience years and the newness of graduation. There are many difficulties face women such as the work environment in Saudi Arabia, and the problem of Mobility. The presence of women in the profession is not considered challenging for males, but Stimulator for males.

After presenting the aforementioned discussion of Saudi partners, who have participated in the current study, the researcher has tried to summarize the required skills to be partner, and the obstacles that may face accountants during their partnership journeys. Based on the descriptions of the lived experience for the fifteen partners in the current study, the researcher listed the required skill and the obstacles in Table 4.1 below.

Table 4.1 the required skills for partners and the obstacles of the partnership

No	Required Skills for Partners	Obstacles for Partnership
1	Accounting Skills: (CPA/ SOCPA/...etc.)	Getting the Professional Certificates (CPA, SOCPA)
2	Computer Skills	Facing the Psychological, Social and Physical Pressure (Long Working Hours, Racism... etc.)
3	English Language Skills	Keeping Abreast of Technological Development and Knowing How to Use it, Specifically the Computer.
4	Leadership Skills (Strong Personality, Communication skills... etc.)	Continuing the Self-Development
5	Self-Development Skills	Accepting the Governmental Pressure, Specifically Accepting the Risk of Profession
6	Hard working and the ability to work under pressure	Acquiring the Required Experience
7	Steady and growing ambition for success	Having the Patience During the Partnership Journey

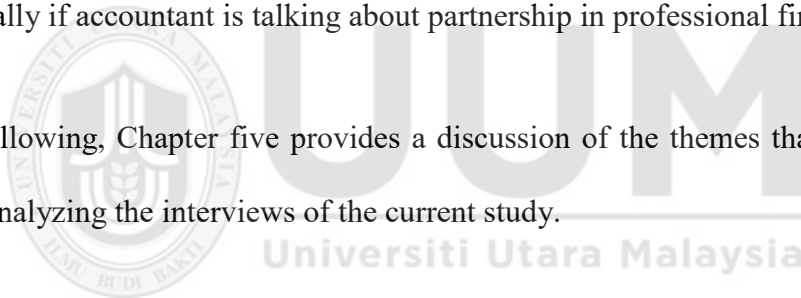
4.5 Summary

This chapter reported the descriptions of the experience and themes, which emerged from the interviews with fifteen partners, who were in accounting firms in Saudi Arabia. This qualitative, phenomenological research study utilized interview questions to deep understanding of a particular organization or incident, rather than description of a large sample of a population. Its objective is to offer a clear rendering of the formation, order, and broad patterns discovered among a collection of participants.

The exploration of lived experiences of fifteen partners, descriptions of the six themes are approved and related by many factors and challenges that affect job satisfaction

including management style, dedication of leadership, engagement and empowerment of employees to arouse more confidence in them as partners. In addition to that, the study aimed to know the reasons, as well as obstacles and the challenges of penetrating the level of partnership in the accounting firms in Saudi Arabia and its accountants and to find solutions in order to prevent future underlying issues. As well as, it was concluded that, becoming partner is not easy because accountant must have communication and basic skills, and have ample lifelong learning in order to pass the test of SOCPA. Also, it will open doors for Saudis partners to make their own business and can work as a partner in a global accounting firm; on other words, the benefit of partnership in the professions is that it gives some sort of office in the labor market, especially if accountant is talking about partnership in professional firms worldwide.

The following, Chapter five provides a discussion of the themes that are generated from analyzing the interviews of the current study.



CHAPTER FIVE

DISSCUSION

5.1 Introduction

The foregoing chapter provides a discussion of the analyzed data of the current study. In the coming discussion there will be a link between the related theory and the previous studies, which led at the end to form a conclusion regarding the skills, obstacles, and the paths to overcome the obstacles in order to become a partner in the KSA. At the end of this chapter, the researcher worked hard to build a road map to reach the partnership in Saudi Arabia, which is represented in Table 5.1. Finally, a summary of the chapter was presented.

5.2 Skills Required to Become a Partner in the KSA

From the main objectives of conducting the current study is to define the key skills that are required to be owned by any Saudi accountant or auditor wishing to reach the level of partnership in the profession of accounting and auditing in the KSA. As pointed out before, attaining this objective help the Saudi accountants to prepare themselves properly in order to achieve their ultimate goals that are represented by getting the partnership in the accounting and auditing profession in the KSA. Four key skills were identified by the researcher, which is very important for any Saudi accountant seeking to reach the level of partnership in the profession of accounting and auditing in the KSA. Under these four key skills, there are sub-skills that form levers for each key skill. The following is a discussion for the key skills to become a partner in the KSA that are identified by the current study, which linked to the related theory (McClelland's theory) and the related literature.

5.2.1 Accounting Skills (SOCPA/ CPA/ ACCA/ ACPA)

The skill that must be owned by any accountant seeks to reach the level of partnership, which is considered the basis of the partnership globally, is the accounting skill that represented by the professional certificates, such as SOCPA in the KSA, CPA, ACCA, and many international accounting certificates. Accounting and auditing professions are sensitive, which means that the mistake in these professions may lead to many significant negative consequences that harm many people, therefore accounting and auditing bodies have been imposed the getting of professional certificates as an essential requirement for getting the partnership. In addition, as a result for the sensitivity of the profession, the related governmental bodies made the accounting and auditing partners are responsible for any mistakes that harm people.

The tests for professional certificates depend on testing the accountant skills in all subjects relate to the accounting and auditing professions, and testing them in most of complicated issues that may face an accountant and auditor in the profession. Accordingly, passing the test to get the professional certificates is considered one of the hardest steps in the partnership journey, and need a thorough, deep, and extensive review and study from the accountant and auditor. In this regard, two possible chances may lead the accountant and auditor to pass the professional tests have mentioned by the Saudi partners, first one is having very good knowledge regarding the profession built by the practical experience, and second one is having very good knowledge built by the theoretical study in the universities and professional schools.

In this regard, McClelland's theory of needs, specifically the achievement aspect, explained that human needs to fulfill his/her desires of achievement, and they may keep trying to fulfill this need whatever it take time. In this context, Chen et al., (2008)

indicated that, in accounting and auditing profession, accountants or auditors may try many times to get promoted in the profession. This notion was pointed out by many other researchers, such as Lombardi, Lombardi, and Vasarhelyi (2014), Malo-Alain (2017), and Wong, Wong, Li, and Chen (2016).

The interviewed Saudi partners mentioned that, whatever the skills that owned by accountants and auditors without the required professional certificates they cannot be partners. Furthermore, the partners added that SOCPA has imposed another requirement must be associated with the professional certificate, which is the need for having minimum years of experience to be able to practice the profession. Based on that, and because the experience is considered one of the two chances to pass the professional test, the experience is selected as the primary theme of the lived experience of the interviewed partners. From this theme, it appears experience contributes positively to be a partner in the partnership of the accounting firms in KSA, and it is necessary in order to enter as a professional accountant capable in opening in the future an individual office and enter as a partner in global accounting firms. In this context, Al-Qahtani (2005) confirmed that the accounting and auditing professions in the KSA are going to be more organized and regulated in the future, and from the first steps are to impose the passing of SOCPA tests and getting certain time of experience to practice the professions.

In the 'DNA of a partner' report, which asked these questions of almost 400 salaried and equity partners from UK accountancy practices, what emerged clearly is that the role is continuously changing, and future partners will need to be adaptable, ambitious and resourceful if they want to make it to the top. The results of survey show that, in

some firms, the route to partnership happening more quickly, requiring less experience, now than it did previously. Nearly three quarters of partners below the age of 40 had no more than 10 years' post-qualification experience when they became partner. By comparison, just 60% and 63% of those aged between 41 and 50 and 50+ respectively had achieved partnership with just 10 years' post-qualified experience (PQE) or fewer, so the path to partner in some firms is clearly accelerating (Young, 2014).

5.2.2 English Language Skills

The second skill that is mentioned repeatedly by the interviewed Saudi partners is the English language proficiency. According to the partners, English language is now the most used and spread language in the world. In addition, most of the professional tests are rooted from Western professional tests, as well as all standards that govern and organize the accounting and auditing professions are issued from Western countries. Therefore, all partners, either inside or outside the KSA have to be professional in the English language. In this regard, Al-Twajiry et al., (2004) and Albader (2015) pointed out that the source of all professional tests is the Western countries. Therefore, it is important for all professional accountants and auditors to be professional in the English language to be able to master the profession efficiently.

In the same line, the majority of Saudi partners explained that being professional in the English language is very important to all partners for many reasons. First of all, all international accounting and auditing firms, such as the Big Four, require from the expected partners to be professional in English. Thus, any certified accountant seeks to be partner in an international accounting and auditing firm has to fulfill this requirement. Secondly, being professional in English is important because all

modifications on the international standards or any new international standards emerge will be issued from Western bodies, who are English speakers, which require from partners to be familiar with these standards in their mother tongue to avoid any problems in understanding the standards if translated into other languages. Thirdly, English language is required for partners to facilitate the communication with foreign customers, partners, specialists, or any other parties, who are not Arabic speakers. Most of prior studies regarding the accounting and auditing professions also shared the same points of the importance of the English language to the accounting and auditing professions (Lombardi, Bloch, & Vasarhelyi, (2014); Paine, (2017); Hudaib & Haniffa, (2013); Chen, Lin, & Lin, (2008); Carnegie & Napier, (2010)). From the perspective of McClelland's Theory of Needs, being a professional in English give the accountants or auditors a source of power in the profession especially when the accounting and auditing field lack of such skill.

5.2.3 Computer Skills

The third skill that was mentioned by Saudi partners is the computer skill. Regarding this skill, there was a difference between the perspectives of Saudi partners in terms of the importance of this skill. According to most of Saudi partners, who represent the modern style or the high levels of self-development, learning the computer skills, and how to use it in the profession facilitates the auditing process, ensures more accuracy, saves a lot of time, and finally generates more profit. Consequently, most of Saudi partners mentioned that owning computer skills consider an important feature for any partner. Even more, some partners pointed out that many international accounting and auditing firms consider the computer skills as an essential condition to make a partnership with any certified accountant. In this vein, Lombardi, Bloch and

Vasarhelyi, (2014) mentioned that the technological development undoubtedly will have an impact on the profession, which will also lead to increase the requirements of the profession and reflect on the quality of work. Similarly, Malo-Alain (2017) and Paine (2017) have implicitly pointed out that the technological skills are became essential for accountants and auditors.

Conversely, the old style of partners or the partners who have low levels of self-development see the computer skill for partner is not an important skill as a result to the presence of secretary staff who do the computerized work in the firm. What characterized this group of partners is their work as partners in local firms, and their unwillingness to become partners in an international auditing and accounting firms. Even though, it was clear from the discussion with this group of partners, the old style, they are not interest in getting the computer skill because of the availability of staff who do this type of work, but if there is no staff to do the computerized work they will be forced to learn the computer skills. Accordingly, despite there were some partners pointed out that the computer skills are not important; they actually need this type of skills, which lead at the end to recognize the importance of computer skill.

At the end, as a result of rapid technological development and the world that has become a small village, everyone in this world must acquire the necessary skills to keep pace with this development, especially those with important and sensitive professions such as accounting and auditing. Acquiring computer skills leads to improved functionality by increasing the accuracy of work, opening new horizons for the work and cooperation with other partners, and lead to many positive results for the firm and the partners themselves. Consequently, the computer skills are an important

skills for any partner especially at the current time that characterized by rapid development. Many studies pointed out to the same perspective, such as Albader (2015), Shafer (2002), Lombardi, Bloch and Vasarhelyi (2014).

5.2.4 Leadership Skills (Strong Personality and Communication skills)

The last skill that pointed out by the Saudi partners was the leadership skills. In this regard, many partners have focused on the necessity of any partner to know how to operate and deal with the firm, staff, customers, and even the other partners. According to many partners, under this skill there are two main skills, which are the strong personality skills and the communication skills. Regarding the strong personality skills, they pointed out that it refers to the ability of the partner to impose his prestige, his respect, and his decisions on employees. According to the Saudi partners, the lack of this skill for any partner encourage employees, customers and other partners to deal with this partner as a simple employee in the company does not have any decision or authority on anyone. Therefore, many accounting and auditing firms conduct a personal interview with any employee or partner seeking to join the company. However, having very strong personality that exceeds the limit of respecting others in dealing may lead to many negative consequences for the firm and the partner. Therefore, the communication skills are very important complementary skills for the partners' personality. In the same line, Al-Twajjry, Brierley, & Gwilliam (2004) mentioned that the leadership skills are form important skills for accountants to become partners. This skill have been mentioned in many studies, as a result to its importance, from these studies Paine (2017), Al-Qahtani (2005); Hayes and Jacobs (2017); Wong, Wong, Li and Chen (2016).

Regarding the communication skills, all partners indicated that they are essential for the success of the partner and the firm in developing the business, marketing the company's services, and acquiring advantages for the company from the existed and expected clients. On the firm level, the communication skills for partners are important to build a coherent management structure that characterize by harmony, balance, cooperation and respect among employees, partners and customers. Therefore, the Saudi partners considered the communication skills are the basis for the success of the certified accountant in obtaining the partnership in any auditing and accounting firm. Based on the above, it seems that the balance between the strong personality skill and the communication skill is one of the pillars of the success of the partners in the audit firms, which gives them high leadership skills.

5.3 Obstacles in the Partnership Path in the KSA

The second objective of the current study is to explore and define the obstacles that face Saudi partners in their journey to get the partnership. Attaining this objective may help Saudi accountants to equip themselves with the required professional skills and prepare themselves psychologically, which may help them to overcome these obstacles. It is generally known among accountants that acquiring the partnership is something hard, and its path is full of obstacles that lead many accountants to move away from attaining their dreams of being a partner. In this regard, it was concluded from the partners' descriptions that the obstacles of the partnership that face accountants are differ from one environment to another and from country to another. In the case of the partners in the KSA, different obstacles have been mentioned, such as getting the professional certificates (SOCPA, CPA), the psychological, social and physical pressure, keeping abreast of technological development, continuing the self-

development, the governmental pressure, and finally, acquiring the required experience. The following are discussions for each of the prior obstacles.

5.3.1 Getting the Professional Certificates (SOCPA, CPA)

Getting the required professional certificates, specifically SOCPA, represent the first obstacle that face Saudi accountants in their partnership journey. This point should not be an obstacle for partners, instead it is supposed to be an advantage for the partners, as it reflects their professionalism, but in the case of the KSA, many reasons have turned it from an advantage to be an obstacle. In this vein, number of interviewed partners have pointed out that the weak standards of education have weakened the ability of Saudi accountants to pass the global and local accounting professional tests, which force Saudi accountants to take a self-development steps to enhance their knowledge and ability for passing the professional tests. Taking a self-development steps by Saudi accountants in order to pass the accounting professional tests require from them spending a lot of time to prepare themselves, which may delay their progress in the partnership, and in many cases frustrates them and drives them to give up the dream of achieving partnership. Accordingly, many Saudi partners look to this obstacle as one of the most difficult obstacles facing Saudi accountants.

The second aspect for the obstacle that relate to getting the professional certificates, based on the explanations of Saudi partners, is the required experience that qualifies the Saudi accountant to become a partner. In this context, the Saudi partners explained that in order to get the professional certificates, there is a need to get the required experience that help them to know how to deal with most of accounting issues, which play an important role in helping them to pass the professional test. The Saudi accountants indicated that dealing with most of accounting issues require from

accountants to be promoted through the different levels in the firm, which involve junior auditor, senior auditor, audit manager, and then partner. In many cases, most of Saudi accountants do not have the required patience to go through all these levels, therefore, most of them change their path and change their work after several years. Thus, Saudi accountants face a major obstacle relate to their lack of required accounting knowledge that help them to get the professional certificates.

5.3.2 Psychological, Social and Physical Pressures

The second obstacle that face Saudi accountants in the partnership path is the psychological, social and physical pressures that are associated with the profession. Many sorts of pressure were mentioned by Saudi partners, from these pressures, the long working hours especially during peak seasons, racism of some employees, underestimating the profession, and the low income compared to the efforts and risks. According to the lived experience of some Saudi partners, spending a lot of time in the work, especially in the peak seasons, make their lives difficult and hard for them and their families, which in many cases create a lot of problems with their families, relatives, friends, and even the colleagues among each other. Hence, based on the Saudi partners, any accountant seeks to become a partner have to be ready to make some social sacrifices toward his family, relatives, and friends.

In addition, Saudi partners explained that within a single company there is a competition among employees for rewards and promotions, which may be accompanied by some negative attitudes and feelings of employees towards each other such as jealousy and racism. These behaviours and feelings are increased when they are between a Saudi and non-Saudi employees, as well as between male and female employees. As a result to these negative attitudes and feelings, particularly the racism,

many accountants are forced to change the accounting firms where they work, even more they may move to another area of business. Therefore, Saudi accountants have to be familiar with these expected attitudes and feelings and pass them to get the partnership. In addition, based on the lived experience of Huda, the Saudi women face more racism than male in the profession, as a result of the society's view of women as a weak person who does not have the experience and the competence to compete with men. Therefore, Saudi women have to expect that she will face very strong racism.

Moreover, some Saudi partners have indicated that many people do not know the nature and difficulties of the profession; therefore, they underestimate the profession and the employees who work at the profession, especially the clients who try to reduce the auditing and accounting fees. Facing such as this underestimation create a negative feelings of accountants and partners, and sometimes pushes them to behave in an offensive way against others. In addition, such an underestimation can make accountants and partners rethink about their careers, which may be reflected on their performance and job stability. Thus, Saudi accountants and partners must be confident in their proper choice of career path and face any attempts by others to underestimate them and their job.

The last obstacle that faced by Saudi partners, which fall under the psychological, social and physical pressures, is the low income compared to the efforts and risks. According to the lived experience of Saudi partners, they have lived many times of disappointments when they were receiving low financial and incorporeal returns that were not in keeping with the level of effort they had made, especially during peak seasons. In this regard, many partners explained that they are always at risk as a result

of government policies and laws that relate to the quality of the performance of accounting and auditing firms. Therefore, the financial and incorporeal returns should be commensurate with the level of risk, the level of effort, and the level of quality provided, which is missing in the accounting and auditing profession in the KSA. Based on some interviewed partners, this is one of the main reasons for leaving many accountants and partners for the profession and going to work in administrative positions in the governmental and private institutions and companies.

Based on the aforementioned discussion, it seems very clear that Saudi accountants and partners face many psychological, social and physical pressures, which require them to prepare themselves to face the worst cases that may encounter them and affect their motivations to attain the partnership.

5.3.3 Keeping Abreast of Technological Development

Since the beginning of the third millennium, the world has witnessed unprecedented technological development. From the most prominent aspects of the technological development is the development of computer and the accounting softwares that operate on it. In the light of this development, it is important and necessary for accountants and partners to be constantly informed with any technological developments that relate to the profession and would improve the quality of performance, the speed of operations, and reduce costs to increase the financial return of the company. Based on the Saudi partners, due to the almost daily technological development, it has become difficult for Saudi accountants and partners to maintain their level of knowledge and abilities to use the most recent technologies in the profession efficiently and effectively. Consequently, Saudi accountants and partners

must do their utmost to keep themselves updated with the technological development that relate to the profession and facilitate it.

5.3.4 Continuing the Self-Development

The accounting and auditing profession is characterized by a variety of international and local standards and regulations that organize it. Therefore, these standards and regulations are constantly changeable as a result to the emerging variables and changes that taking place in the world. Accordingly, accountants and partners in the accounting and auditing professional firms are required to update their information and skills in accordance with the changes that occur on the related standards and regulations, either the international or the local ones, and in line with the changes that emerge in the world. Relying on the interviewed Saudi partners, developing their knowledge and skills according to the changes in the standards, regulations, and emerging variables is something very hard, even if they have a lot experience in the profession, and the difficulty of doing this increases whenever the partner or accountant became older. Based on that, Saudi accountants who are looking to become partners have to know in advance that the learning in the accounting and auditing profession is continuing to infinity. Therefore, they need to have self-development skills in order to get the partnership.

5.3.5 The Governmental Policies toward the Profession and Professional Firms

Two main aspects were mentioned, through describing the lived experience of partners, relate to the pressure that result from the governmental policies, which are: make the partners fully responsible for any mistake they may make, while the non-Saudi partners do not share the same situation, without passing any laws that protect Saudi partners. The second aspect is increase and diversify the deductions from

salaries. According to many interviewed partners this governmental pressure represent another obstacle in front of accountants who willing to be partners. In this context, the partners explained that the feeling of being under accountability, while other non-Saudi partners not under accountability, creates many restrictions on the performance of Saudi accountants who wish to be partner. In addition, It create the feeling of injustice among them because of the Saudi laws and regulations distinguish between Saudi and non-Saudi partners. In this vein, Saudi women face additional pressures that represented by the restrictions that imposed on Saudi women. From these restrictions preventing Saudi women from driving cars, which create a restrictions on the movement of Saudi women, as well as covering the face that imposed by the Saudi traditions, which also create a restrictions on their ability to improve their marketing skills.

Regarding the governmental pressure that relate to increase and diversify the deductions from income is also somehow connected to the first aspect that is relate to accountability for mistakes. In this regard, Saudi partners explained that it is generally known that the KSA do not impose many or high taxes on its people. However, in the case of accounting and auditing professions, Saudi government does not tolerate with them in case of any mistake, as Saudi government take strict and quick decisions to compensate the clients for any errors that may be made by Saudi partners. This situation increases the likelihood that there will be multiple compensation for a number of clients, which makes the profession of accounting and auditing the most profession that suffer from deductions in Saudi Arabia.

Based on the aforementioned discussion, Saudi accountants, who wish to be partners, and the Saudi partners have to be familiar and to live with the risks associated with the profession of accounting and auditing. In addition, they have to take the utmost care in their work to avoid any mistakes that may lead to compensate clients.

5.3.6 Acquiring the required experience

The last obstacle that extracted from the descriptions of the lived experience of the interviewed Saudi partners is acquiring the required experience. This obstacle relate to getting the required promotions in the job to reach the partnership, and relate to getting the required experience in the work itself, which indicate to the diversity of work, duties and tasks to acquire the required skills and experiences to deal with all situations that may face the partners in the future. In this context, many partners mentioned that getting the required promotions in their jobs throughout the different administrative levels was one of the big challenges that faced them, especially in the international firms such as the Big Four firms, as there are certain periods that must be passed between upgrades. In addition, the diversity in accounting and auditing work makes it very hard to go through all types of work, duties and tasks, especially if the firm adopt the specialization policy that depend on determining certain accountants to do certain jobs and duties.

Based on the prior discussion, Saudi accountants have to keep trying to go through different jobs, tasks, and duties during their work to get the required experience in the various fields in the accounting and auditing professions. Further, they have to be patient and try to prove themselves in their works in order to meet the requirement of ending certain periods for upgrades.

5.4 Suggested Paths to Overcome the Obstacles of Getting the Partnership

Through describing the partners for their lived experiences in becoming partners, different suggestions for paths that they have followed to overcome the obstacles in the partnership path have presented by them. All suggestions for most Saudi partners have focused on five points. First point is having the patience, while the second point is getting the motivation and encouragement from family, friends, and others. Third point is working hard and improving the personal skills in all fields that relate to the profession all the times. The fourth one is building good social and professional relationships with others especially partners, and finally being inspired by looking to successful experiences for successful partners. The following is discussion for each point.

5.4.1 Having the Patience

During interviews, all partners pointed out that the patience is the right, effective, and key path to attain the partnership in the KSA. In this regard, the explanation of partners have concentrated on the point of waiting something is very hard, and it is hardest in the case of accounting and auditing professions. As it is pointed out before, in order to become partner, there are different administrative levels need to be attained by accountants and auditors, and to upgrade from one level to another there is certain time has to be spent in each level. In light of this situation, accountants and auditors have to be patient to meet this requirement of becoming partners, especially with the presence of many obstacles that faced them during their partnership journeys.

5.4.2 Getting the Motivation and Encouragement from Family, Friends, and Others

For many Saudi partners, the motivation and encouragement that they get from their families, friends, and colleagues were from the main reasons to go through the partnership path up to the end. One of the partners mentioned that when he was almost gave up he was getting the power and motivation from his wife, which helped him to continue until he ended this journey by getting the partnership. Accordingly, it seems that even if someone has a dream, he also need to another live motivator (such as mother, father, wife...etc.) that push him to continue the journey if he/she forget his/her dream during the hard times. Having more than one motivator in addition to the personal dream is the second effective and key path to face the obstacles that may face accountants during the partnership journey.

5.4.3 Working Hard and Improving the Personal Skills

Getting the partnership require accountants and auditors to have certain basic skills that are essential for any partner. From these skills, the accounting skills, English language skills, computer skills, and leadership skills. Therefore, any accountant or auditor wishes to be partner, he/she needs to increase his/her opportunity by enhancing his/her qualifications to convince the owners of accounting and auditing firms in his/her efficiency to be partner. In order to attain that, the accountant or auditor has to keep working hard and need to keep improving his/her skills all the time.

5.4.4 Building Good Social and Professional Relationships with Others, Especially Partners

According to some Saudi partners, the social and professional relationships play a key role in attaining the partnership, especially is these relationships were built partners in accounting and auditing firms. For accountants and auditors, in order to market

themselves and get the chance to become partners, they need to build a social and professional network of relationships that may help them to shed the light on their qualifications and skills in front of others, especially partners. Thus, building a good social and professional relationships with others, particularly partners, may be considered a crucial thing for accountants and auditors who wish to be partners, otherwise they may not be able to become partners even though they have the required qualifications and skills.

5.4.5 Being Inspired by Looking at Successful Experiences of Successful Partners

Three Saudi partners pointed out that their looking at the charisma of their relatives, who were accounting and auditing partners, and how they had strong and good character inspired them since childhood to become partners. Accordingly, they were always remember those partners when they were facing obstacles and challenges to encourage themselves and to overcome any obstacle or challenge were facing them. Based on that, it can be concluded that, having an inspiration source for any accountant or auditor may help him/her to get the partnership.

According to the aforementioned discussion of the required skills for partners, the obstacles for partnership, and the suggested paths to overcome the obstacles for partnership, the researcher has developed Table 5.1, which represent an expected road map of Saudi accountants and auditors to get the partnership since their graduation until becoming partner.

Table 5.1 Expected Road Map of Saudi Accountants and Auditors to Get the Partnership since Their Graduation until Becoming Partners

No	Period of Level	Level in the Profession	Characteristics of Level	Skills Required for the Level		Expected Obstacles of the Level	Suggested Paths to Overcome the Obstacles	Notes
				Main Skills	Skills' Level			
1	Fresh Graduate (from 0 - 6 months)	Trainee	Lack of Skills and Full of Obstacles	Accounting Skills	Basics	Getting Professional Certificates (SOCPA / CPA)	Having the Patience	At this stage of profession, accountants or auditors need to do what ever they can to get as much as they can from skills
				English Language Skills	Basics	Psychology, Social, and Physical Pressure	Getting the Motivation and Encouragement from Family, Friends, and Colleagues	
				Computer Skills	Basics	Keeping Abreast of Technological Development	Working Hard and Improving the Personal Skills	
				Leadership Skills	Communication Skills	Continuing Self-Development Governmental Pressure Acquiring the required Experience	Building Good Social and Professional Relationships with Others, Especially Partners Being Inspired by Looking at Successful Experiences of Successful Partners	
2	From 6 months up to 3 years	Junior	Having Basic Skills Full of Obstacles	Accounting Skills	Intermediate	Getting Professional Certificates (SOCPA / CPA)	Having the Patience	At this stage of profession, accountants or auditors will be had the good skills in each field. However, they need to improve these skills
				English Language Skills	Intermediate	Psychology, Social, and Physical Pressure	Getting the Motivation and Encouragement from Family, Friends, and Colleagues	
				Computer Skills	Intermediate	Keeping Abreast of Technological Development	Working Hard and Improving the Personal Skills	
				Leadership Skills		Continuing Self-Development	Building Good Social and Professional Relationships with Others, Especially Partners	

No	Period of Level	Level in the Profession	Characteristics of Level	Skills Required for the Level		Expected Obstacles of the Level	Suggested Paths to Overcome the Obstacles	Notes
				Main Skills	Skills' Level			
						Governmental Pressure		
					Strong Personality	Acquiring the required Experience	Being Inspired by Looking at Successful Experiences of Successful Partners	
3	From 3 years up to 6 years	Senior	Having Intermediate Skills with Overcoming some Obstacles and Emerging New Ones	Accounting Skills	Professional	Getting Professional Certificates (SOCPA / CPA)	Having the Patience	At this stage of profession, accountants and auditors will be had professional skills, which may enable them to get the professional certificates. However, they have to keep improving their skills and start marketing themselves
				English Language Skills	Professional	Psychology, Social, and Physical Pressure	Getting the Motivation and Encouragement from Family, Friends, and Colleagues	
				Computer Skills	Professional	Keeping Abreast of Technological Development	Working Hard and Improving the Personal Skills	
				Leadership Skills	Marketing himself/herself	Continuing Self-Development	Building Good Social and Professional Relationships with Others, Especially Partners	
4	From 6 years up to 9 years	Manager	Having Professional Skills with Overcoming some Obstacles and Emerging New Ones	All skills at this level must have been acquired	Advanced	Governmental Pressure	Being Inspired by Looking at Successful Experiences of Successful Partners	At this stage of profession, an accountant or auditor will be ready to get the partnership, but he/she needs to
						Psychology, Social, and Physical Pressure	Having the Patience	
						Acquiring the required Experience	Getting the Motivation and Encouragement from Family, Friends, and Colleagues	
						Keeping Abreast of Technological Development		

						Continuing Self-Development Governmental Pressure	Building Good Social and Professional Relationships with Others, Especially Partners	focus on marketing himself/herself
5	From 9 years up to 13 years	Partner	Attaining all required professional skills and overcoming most of obstacles with the continuation of some of the obstacles to infinity.	All skills at this level have been acquired, and the partner need to keep his/her skills improved and updated.	Mastery	Governmental Pressure	At this level, all obstacles have been overcome except the obstacles that relate to the governmental pressure that will be existed during the professional life.	After getting the partnership, the partner has to keep working on improving his skills to maintain his/her mastery in the profession.

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5.5 Summary

This chapter has presented a discussion for the data analyzed and the themes that are defined in chapter four. Based on the discussion, some key skills and essential obstacles for the partners and the partnership have defined and described by the researcher. In this vein, four main skills were specified for partners, namely; accounting skills, English language skills, computer skills, and leadership skills. On the other hand, six obstacles were also specified that are essential in the partnership path, which are; getting the professional certificates (SOCPA / CPA), the psychology, social, and physical pressure, keeping abreast of technological development, continuing Self-Development, the governmental pressure, and acquiring the required experience. Along with these skills and obstacles, the researcher tried to present suggested ways to overcome the obstacles based on the description of partners to their lived experience. Thus, five ways have suggested by the researcher to overcome the obstacles based on the lived experience of partners. The suggested ways are; having the patience, getting the motivation and encouragement from family, friends, and colleagues, working hard and improving the personal skills, Building good social and professional relationships with others, especially partners, and being inspired by looking at successful experiences of successful partners. At the end of the chapter, the researcher has presented a suggested road map based on the required skills, obstacles, and the ways to overcome the obstacles.

CHAPTER SIX

CONCLUSION

6.1 Introduction

This chapter begins with a summary of the current study findings. After that, the researcher presents the implications and significance of the study. Then, the limitations of the research and suggestions for future research are presented to enrich the accounting and auditing professions, particularly the partnership in KSA.

6.2 Summary of Research Findings

The current study aims to achieve three main objectives. First, defining the required skills for Saudi accountants and auditors to become partners in accounting and auditing firms in the KSA. Second, defining the obstacles and challenges that face Saudi accountants and auditors during their journeys to become partners in accounting and auditing firms in the KSA. Finally, exploring the ways that have followed by Saudi partners to overcome the obstacles and challenges that have faced them during their journeys to get the partnership, which is intended to help the current Saudi accountants and auditors, who wish to become partners, in their journeys to get the partnership.

In order to attain the aforementioned objectives, a phenomenological study exploring the lived experience of fifteen Saudi partners was conducted. Accordingly, many findings relate to the required skills for Saudi partners, the obstacles that may face them, and the paths to face the obstacles were discovered. The following sections describe the major findings of this study.

Regarding the required skills for Saudi accountants to become partners, four main skills were specified. The first skill that Saudi accountant should have is the accounting skills, which refer to the professional certificates such as (SOCPA and CPA). Based on all Saudi partners who were interviewed, this skill is essential for partners and without it, no one can become partner. The second skill is the English language proficiency. With regard this skill, all Saudi partners pointed out that this skill is very important for accountants and auditors, who is willing to become partners, as the bodies that organize and regulate the profession are international and use the English. In addition, it is essential requirement for any accountant or auditor who willing to become partner in an international firms, such as the Big Four. The third skill is the computer skills. Regarding this skill, most of Saudi partners pointed out that it is important skill of any accounting or auditing partners, while some Saudi partners (the old style partners) indicated that since there is a staff of secretaries, this skill is not very important for partners. In light of the rapid technological development in the world, accounting and auditing partners need to be updated and equipped with the recent technologies that may facilitate their works and enhance its quality. The final skill is the leadership skills. The leadership skills refer to the ability of accountant, auditor, and partner to organize the operations, staff, customers, and even other partners. In addition, it refers to the ability of accountant, auditor, and partner to carry out all the duties and responsibilities that relate to the profession. This skill involve other sub-skills, such as self-development skill, marketing skill, and communication skill. Based on the Saudi partners, the leadership skills are important for partners in order to success in the partnership and to attain the firms' goals and objectives.

In respect of the partnership obstacles, six main obstacles were discovered in the current study. First obstacle, getting the required professional certificates (SOCPA / CPA). In this regard, the Saudi partners pointed out that it forms one of the essential and hardest requirements to becoming a partner, therefore many accountants and auditors take a lot of time to pass it. The second obstacle is the psychology, social, and physical pressure. According to Saudi partners, there are many psychology, social, and physical pressures associated with the partnership, such as the long working hours. In addition, the Saudi women face additional pressures such as driving restrictions and face coverage. The third obstacle is keeping abreast of the technological development, as the profession require accountants, auditors, and partners to be aware of all aspects of technological development due to the diversity of companies that they audit. In addition, because the technology facilitates the profession and enhances its quality. The fourth obstacle is continuing the self-development, as the accountants and auditors need to be updated with all new standards, regulations, and laws that relate to the profession, and they need to keep improving their skills. According to Saudi partners, this obstacle becomes harder as the partner becomes older. The fifth obstacle is the governmental pressure, which refer to the pressures that result from the strict of Saudi regulations that make Saudi partners responsible for any mistakes that may happen intentionally or unintentionally. The last obstacle for the partnership path is acquiring the required experience of partners, as there are many types of companies and many accounting cases that partners have to deal with. In this context, acquiring the required experience of partners consider one of the obstacles and challenges that face them during the partnership path.

Finally, five main recommendations have been extracted from Saudi partners represented the paths that they followed to overcome the obstacles of the partnership journey. First path is having the patience, as the partnership path has many obstacles; the accountants have to be patience and do not gave up for these obstacles. Second path is getting the motivation and encouragement from families, friends, and colleagues, which help the accountant to face the obstacles. Third path is working hard and improving the personal skills to be able to fulfill the requirements of becoming partner and to worth to be partner. Forth path is building good social and professional relationships with others, especially partners, to help accountants and auditors to market themselves among people and to convince the others, particularly partners, with their skills of being partners. The last path that mentioned lightly by Saudi partners is being inspired by looking at successful experiences and successful partners to get extra motivation to continue the partnership journey at the end, which well be crowned by getting the partnership. Based on the Saudi partners, all these paths may help accountants and auditors to overcome all the obstacles that may face them, and help them to be partners.

6.3 Implications, Significance, and Contribution of the Study

The discussion in this section starts with implications on practice before proceeding with implications on theory and knowledge. According to the results of the current study, Saudi accountants and auditors need to have several skills to get the partnership, namely: accounting skills (SOCPA/CPA), English skills, computer skills, and leadership skills. The need for these skills means that partners have to be professional in different aspects in addition to the accounting aspects, which also indicates that the importance of English, computer, and leadership skills are not less than the accounting

skills. Saudi accountants and auditors may be interested to know that, becoming partner require them to be professional in the English, computer, and leadership aspects in addition to the accounting aspects. These findings could be useful to the accounting employees and students who are looking to get high positions through their careers and studies.

Second, the results showed that there are different obstacles and challenges face accountants and auditors during their partnership path, and the partnership path is not easy or free of obstacles and challenges. Further, the obstacles and challenges are not relate only to the accounting aspects, but also they involve social and governmental aspects. Saudi accountants and auditors may be interested to know that the obstacles that may face them are, getting the professional certificates (SOCPA/CPA), psychology, social, and physical pressures, keeping abreast of technological development, continuing self-development, being responsible for any mistake in front of the government, and acquiring the required experience. According to these obstacles, Saudi accountants and auditors have to be ready for all obstacles that they will face in their partnership journey and equip themselves with the required instruments to overcome all the obstacles and challenges. As for the official Saudi government bodies, knowing that the laws relating to the profession are strict and severe may prompt the Saudi government agencies to reconsider these laws to amend and revise them to suit all the related parties, either clients or partners.

Third, the results implicitly provide suggested paths to overcome the obstacles and getting the partnership. These paths may help Saudi accountants and auditors in their partnership journey, and facilitate their acquiring to the partnership. Providing these

suggested paths for Saudi accountants and auditors may shorten the way for them to get partnership. From the suggested paths to overcome the partnership obstacles, having the patience, getting the motivation and encouragement from family, friends, and colleagues, working hard and improving the personal skills, building good social and professional relationships with others, especially partners, and being inspired by looking at successful experiences of successful partners.

After the discussion above in relation to implications on practice, the discussion proceeds with implications on theory and knowledge. Regarding theory, the results of the current study support McClelland's theory of needs. Specifically, getting the power motivates Saudi accountants and auditors to go through the partnership path. In addition, feeling the need to attain unique achievements also encourage Saudi accountants and auditors to work on attaining the partnership. With regard to the affiliation, it was found that it is not affecting the decision of Saudi accountants and auditors to go through the partnership path. However, the results of the current study support two needs of McClelland's theory.

In addition to confirming the theory, the findings of this study also supports prior literature. Firstly, the need for accounting skills, specifically (SOCPA), support the results of Lombardi, Bloch & Vasarhelyi (2014), Malo-Alain (2017), In addition to confirming the theory, the findings of this study also supports prior literature. Firstly, the need for accounting skills, specifically (SOCPA), support the results of Lombardi, Bloch & Vasarhelyi (2014), Malo-Alain (2017), and Al-Qahtani (2005) that indicated that accounting and auditing professions are in the track to be more organized and regulated. Moreover, the result of the current study that indicated to the importance of

computer skills for partners is also supports the prior findings of Cohen et al., (2017) and Hudaib and Haniffa (2013) that pointed out that the technological development has cast its shadow on the profession and became requiring keep pace with it to improve the performance of the profession. Similarly, the results that reveal the necessity of leadership skills of partners supports the findings of Terzi et al., (2017) that pointed to the critical role of defining the relationship between management and employees in organizing the operations at any corporation. As well, it supports the results of Hayes and Jacobs (2017) that indicated to the importance of women to be formal in her dealing with employees to keep her prestige among employees and the impact of her decisions on them. As these findings are able to support prior studies, they may be of interest to future researchers who may want to explore other aspects that relate to the accounting and auditing professions in the KSA. In addition, more improvements may be made on the profession from other aspects.

Overall, the prior aspects above are useful to researchers due to the scarcity of studies on partnership path in developing countries, particularly in the Middle East and specifically in the KSA. These aspects form a platform for researchers in conducting their future studies that are similar to the current study in the KSA or other developing countries. In the accounting and auditing profession studies, the researchers may benefit from the results of the current study in knowing the skills that required to become partner, the obstacles and challenges of the partnership path, and the ways that followed by prior partners to overcome the obstacles and challenges that surround the partnership path. Subsequent to discussing the implications of the study, the final section of this thesis presents the limitations of the study and suggestions for future research.

6.4 Limitation of the Research and Suggestions for Future Research

This section highlights the limitations of the current study and proposes suggestions for future research. Based on Anderson and Poole (2009), each study has its own limitations, and there is no any study free of that. Accordingly, the researcher and the research users have to be careful of the limitations for each study. This study has some limitations. First, the current study is limited on 15 Saudi partners only, as a result to using a phenomenological approach to carry out the study. Consequently, the generalization of the results may not be possible. Therefore, there is a need to conduct similar studies that use different approaches and methods, which help in getting more spreadable and generalizable results, and that collect data from many partners, such as using questionnaire.

Second, the researcher faced a strict limitation regarding the way to record the answers of Saudi partners. In this regard, it is known that in the semi-structured interviews, the researcher record an audio tape to facilitate the transcribing of the answers later on, and to pay the required attention for each detail during the interview. However, in the current study some of Saudi partners have refused to record an audio tape for them, which forced the researcher to write the answers by hand. This led to loss many of details that may help the researcher in the interpretation of the results, such as the body language of Saudi partners during their answers. Thus, the current results may lack of some details that relate to the Saudi partners. Hence, future studies that relate to the topic of the current study have to pay more attention with respect to ensuring that data are collected in the manner required without restriction.

Finally, this study has targeted the Saudi partners in the accounting and auditing firms in the KSA. This cluster of respondents have got already the partnership, and this study

has depended on describing their experiences during the partnership path. Accordingly, many important details may be missed as a result to the long period of getting the partnership. Therefore, future studies may target the current Saudi accountants and auditors who are currently working on getting the partnership, which may provide more details regarding the skills, obstacles, and the paths to overcome the obstacles of the partnership path.

In addition to the aforementioned future studies, future researches may be conducted to explore the approaches to eliminate the obstacles that face accountants and auditors during the partnership path. Conducting such as these studies may help in facilitating the partnership path for accountants and auditors, and help the related parties to improve the procedures for getting the partnership. Furthermore, similar studies may be conducted in neighbouring countries, especially GCC countries, to share the experiences and benefit each other from their successful experiences. Finally, future studies may use the case study approach to investigated extensively all the aspects that relate to the profession and professionals.

6.5 Recommendations of Study

After getting the results of the current study, the researcher presents some recommendations that may help in improving the partnership in the accounting and auditing professions in the KSA and the countries that share same settings.

Based on the results of the current study some general recommendations are made which may lead to achieve some advancement in the area of partnerships in the accounting firms of the Kingdom of Saudi Arabia, with the aim of enhancing their role to attain the effectiveness expected from partnerships in the accounting and auditing

profession. Advancements in the accounting and review profession in the Kingdom of Saudi Arabia reached its peak following a decree by the Ministry of Trade in 1994. Despite that, this study clearly reveals that the accounting profession, especially partnerships, are infested with many weaknesses due to the lack of support for partnership, as it is merely regarded as the partner's signature on the review report without giving any weight to the professional responsibility that is borne by the partner.

Through research and in light of the factors discussed in present study, it was found that numerous involved parties are expected to strive towards improving and clarifying the concept of partnership in the accounting profession. Namely, the accountants and the Ministry of Trade represented by the Saudi Organization for Certified Public Accountants (SOCPA) are responsible for improving the concept of partnership in the accounting profession in a transparent and clear manner. There is clearly a dire need to specify numerous issues, such as the number of years of experience that the partner needs to have, in order to be assured that the partner is qualified professionally and educationally. Moreover, there is a need to strive continuously towards improving the skills of partners, especially by keeping the partners up to date with the latest publications of professional associations and committees, in addition to the various skills that the partner should have, such as leadership skills, communication skills, marketing skills, and being proficient in English. The accountant should also obtain the Saudi Professional Fellowship, and it is encouraged for the accountant to obtain global professional fellowships, such as the American and British ones. There is a need for a structure in the profession that guarantees the promotion of accountants and their career advancement, as advocated by the Saudi Certified Public Accountants'

Regulations, in order to achieve justice and incentives for the accountants, which is something that can only be found in the Big Four accounting firms. This can be achieved through an extensive field study that is carried out objectively by the Saudi Organization for Certified Public Accountants (SOCPA).

Specifically, the present study recommends the following:

1. The need for giving attention to partnership in the accounting profession by issuing regulations and decrees in a clear and written form.
2. The need for combining the efforts of all the relevant stakeholders, from the accounting firms in all of their forms and sizes, to the Ministry of Trade represented by the Saudi Organization for Certified Public Accountants (SOCPA).
3. The importance of following up on the situation of partnerships in the accounting profession, and resolving any matters that lead to deficiency in organizing the profession.

There is no doubt that the accounting profession had vastly developed in the Kingdom of Saudi Arabia, and the importance of the accounting profession for the economic and financial sectors of the country is well known. This necessitates the need to strive towards the organization of the accounting profession in a more innovative manner in order to empower the accounting firms to work towards improving the profession, with the aim of achieving the sought out objectives, especially after the many issues and scandals that rocked the profession. Moreover, the researcher also hopes that the decisions of the Ministry of Trade, represented by the Saudi Organization for Certified Public Accountants (SOCPA) will have a major and effective role in ensuring the existence of decrees and regulations, which are clear, and concise that organize the accounting profession, and mend any defects in the structure of the profession.

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APPENDIX A
LETTER OF PERMISSION

Date

Director of accounting firm (The name of the accounting firm)

Dear

Permission to conduct research work in your firm.

I am currently a PhD student at the University Utara Malaysia (UUM), get ready to write my research on the experience of the partners in the accounting and auditing firms in The Kingdom of Saudi Arabia.

Partners: study phenomena. The purpose of this study is to identify the challenges and difficulties faced by accountants for ranking partner in an accounting firm.

Through the above subject, I would like to ask you to get your permission to conduct interviews with the partners in the firm. Where I'm doing a qualitative study, and I'm doing interviews with partners in the firm.

The research results will be after the completion of the study about the firm and reached for the purposes of scientific research. This addition, the possibility of a copy containing the results of the findings upon completion of the study. Research supervisor Dr / Mohammed Atef bin Mohammed Yusuf. If you want to get any additional information relating to the objectives of the study, do not hesitate to contact me.

The above research may not only contribute to enhance my knowledge, but I work to benefit society private accountants working in accounting firms. I would very much appreciate your willingness to allow me to work with your company on this study.

Thank you in advance for your cooperation.

Yours Respectfully,

Sami Sobhi Waked

Researcher



APPENDIX B
LETTER TO THE PARTICIPANTS IN THE RESEARCH

Date

Address

Dear participant in the study (partner's name)

Thank you for your interest in my research on the experience of the partners in accounting firms in the Kingdom of Saudi Arabia. I value the unique contribution that can make for my studies and I am excited about the possibility of your participation in it. The purpose of this letter is to reiterate some of the things that we have already discussed and securing your signature on a form authorizing research participants.

The search form I am using is one of the qualitative that I am trying to describe your experience during your work. In this way I hope to illuminate and answer research questions.

Through participation in this research, I hope to understand the phenomenon because they reveal themselves in your experience. You will be asked to remember your experience accurately and comprehensively, and I value your participation and thank for your cooperation with me, and give me your time and effort. If you have any other questions before signing the entry form, please feel free to contact.

Best regards,

Sami Sobhi Waked

Researcher

APPENDIX C
RESEARCH PARTICIPANT RELEASE FORM

I agree to participate in the research - the experience of the partners in accounting firms in the Kingdom of Saudi Arabia: study phenomena.

I understand the purpose and nature of this study and I participate voluntarily. I give permission for the details will be used in the process of completing a Ph.D. degree, and / or any other publication in the future. I understand that a brief synopsis of each participant, including myself, will be used and will include the following information: first name, age, occupation and the circumstances that led to the I encountered during my even become a partner in one of the accounting firms and any other relevant information that would assist the reader comes to I know, and remind each participant.

I agree to meet a researcher for interview sessions three or four, which could last about an hour each session at a mutually convenient time for both myself and researcher. If necessary, and will be available at the agreed time and place for any additional session for the purpose of verifying any information or clarification of the purpose of verification of the interview transcript. I also grant permission to interview sessions to be tape-recorded. Remember, you do not have to talk about anything you do not want to and you may end the interview at any time.

Research /Date

Participant/Date

APPENDIX D

SAMPLE OF INTERVIEW TRANSCRIPTION

Interview No. 1

The partner's name: Yaser Balkhi

Interview with Yaser Balkhi on 16/04/2013 at his office in Jeddah, Kingdom of Saudi Arabia.

Description of the work environment:

The company's headquarters is located in a lively street in Jeddah in a commercial building. That is a simple flat with a number of rooms. The building has many professional accounting, legal, consultative and engineering companies' offices.

In fact most of the employees there are non-Saudis and I was received by a non-Saudi secretary. I met the partner, and then I came into his small office, which has a small library which contains a few books and professional brochures. He was doing some work and making some contacts. He finished them and then asked his secretary not to allow anybody in or receive any telephone call due to the interview with him. In general, the atmosphere was quiet in because most of the employees had been out.

The partner is at late fifties and was very enthusiastic to take part in the study. We sat in the office and started the personal interview.

Q.1

Sami:

How many years did it take to become a partner? How did you assess the level of partnership in the accounting firm in Saudi Arabia? Was it hard or easy to become a partner? Why?

Yaser Balkhi:

I did not directly start the profession; I worked in different organizations and they are arranged as follows: the Industrial Development Fund for three years, the Saudi Electricity Company, the West Branch for three years, Ernst & Young for six years, the Saudi Arabian Mining (Ma'aden) for ten years and Deloitte for one year. After these years I became a partner in the profession for seven years.

He thought for long and said, 'concerning the level of partnership in the accounting firms in the Saudi Arab Kingdom has advantages and disadvantages. One of the advantages of this partnership is that it gives the person the ability to develop himself and raise the ceiling of his awareness to be acquainted with more experience until he/she becomes a partner. In this way he/she gets benefit from the current system available in Saudi Arabia, especially if the partner works in the Big Four. On the other hand, the main problem with the partnership is that the partner, with the passing of time, will be between the hammer and the anvil, whereas the Saudi partner, in accordance with the system of the Saudi companies, is responsible for any plunders or

professional errors at the official authorities. At the same time, the non-Saudi partner is not to be blamed for errors.

In fact the Saudi partner's role is just supervision; while those who perform the real tasks do not hold any responsibility of the official authorities, while the Saudi partner is the one who signs the auditing report. While there is an increase in the number of companies whose accounting records are checked and audited by the Auditing Companies, and the pressures and the work quantity, the role of the Saudi partner has become "formal" without any sense of professional achievement. His main task includes signing the auditing report. Based on, the Ministry of Industry and the Saudi Legal Accountants Foundation demanded that the Saudi accountant be supported and protected by obligatorily allocating a particular ratio/percentage for the accountant and the Saudi partner. In addition, there should be a solidarity responsibility to the non-Saudi partners and the foreign accounting firms Big Four.

He gave an example of his personal experience when he started to work with Ernst & Young and Deloitte Company. When working with Ernst & Young, I felt that there would not be any hope to become a partner, while this happened after a year of my work with Deloitte. In fact, there is no benefit or interest of the International companies to promote the Saudi accountant which made him/her ineffective at the same time.

As a result of this type of thinking and behaviour, the Saudi accountants do not have a tendency to work for the accounting companies, especially when the principle of Saudism was not active these days. Therefore, many of the Saudi accountants have no choice but to leave this career (accounting) and seek other jobs like administrative and

financial professions – not professional ones. The only persons who look for such jobs are those who are in a bad need for jobs or those who prefer to go in their careers in the professional companies and this happened to me, I had to leave Ernst & Young and worked for the Saudi Arabian Mining (Ma’aden) with a high position with a higher salary”. He adds that the working conditions in the Saudi Arabian Mining (Ma’aden) were better if compared with Ernst & Young: higher position, better salary, fewer working hours and neither social nor material pressures”. “On the contrary, when I began to work for Deloitte, the gate was wide open for me and based on this I could become a partner during one year. This is a vivid indication that the environment of the current work is far much better than the previous one since there is a real opportunity for the Saudi accountant to go on in the field of work”, He explained.

He also went far and clarified, “previously it was difficult to become a partner while the regulations and laws passed by the Ministry of Industry pushes the Big Four to have Saudi partners. Subsequently, the companies concerned were pushed / encouraged to look for the appropriate partner with the needed qualification and worked for it. When I left Deloitte, some large accounting companies asked me to work in their organizations; however, your work will be formal – just signing and endorsing reports and getting your salary at the end of the month, without intervening in the accounting affairs of the company. This is due to the regulations which bound these companies have a Saudi partner who places the signature on the report. As a result, incompetent accountants, who accept to work as a face for better salaries, emerged. This can be called hiring the cheap given to the Saudi accountant’. In this way, he confirms, ‘the Saudi Legal Accountant Foundation faces the responsibility of

deporting the unqualified/incompetent accountants with licenses, but without the ethics of the profession’.

Q.2

Sami:

In your opinion, what basic skills and tools were needed to become a partner (computer, English language, analysis, marketing and other skills)?

Yaser Balkhi:

In this era of challenges, of its most important is the computer, it is meant to deal with technology not computers programming language. For example, when the auditor does auditing and preparing work files as well as communicating with the staff, you need to send emails. Consequently, the person must have a good command of the computer uses and English language. In addition, attending training courses in accounting requires perfect knowledge of English. On my part, I did not face any problems with English because I had mastered it and used it increasingly in my previous workplaces. However, during my work in Ernst & Young, I had some colleagues who used to attend classes at the British Council in order to improve their English language – some went further and travelled outside the kingdom for the same person.

There is no doubt that the English language is regarded a barrier in the field of accountancy, especially in the Big Four because all of the measures are done in English. Moreover the clients' balance sheets are conducted in English, but balance sheets are done in Arabic when they are prepared to the Zakat committees; they are translated into Arabic since the owners of the accounting companies accredit English and this unfortunately weakens Arabic language. The accountant needs to be a good marketer in the area of public relations. If he is a great marketer without relations, it will be difficult for him to be successful. In contrast, if he has good relations with the public without being a good marketer will not help him make customers/clients. Thus marketing and public relations complement each other and this is what I have experienced during my work worldwide: the partners increase their marketing roles against/for their executive roles at work. Their marketing role starts when they become club members and attend golf fields.

The leadership sometimes succeeds and fails sometime if it has a strong personality, especially if more partners have stronger characters which more possibly will lead to a clash between the partners; consequently this will definitely lead to troubles at work.

Q.3

Sami:

Do you see that it is necessary to obtain a professional fellowship? Does the lack of fellowship reduce the capacity of the professional accountant?

Yaser Balkhi:

The profession is essential, particularly in becoming a partner. It is also more necessary for getting rid of the incompetent and disqualified accountants. Getting partnership necessarily means a measure for passing specific exams, and having the needed awareness and command of the topics he/she examined in. On the other hand, there are many competent accountants, but they are lucky enough; they failed the partnership exam. For example, there are accountants who did the test directly after their graduation and they passed it, although they did not have that professional experience and competence. However, obtaining the partnership is a criterion that someone has a good command of all the occupational tasks which resembles a physician with a certificate of medicine while he/she is an artist or a poet and has never performed his/her job as a doctor.

Q.4

Sami:

Do you see that the current work environment satisfies your desires, in the sense that it does not have a social or psychological or physical pressure?

Yaser Balkhi:

The novice accountants without any experience may cause a real trouble for the profession. When you apply for the job, you aspire for better wages, while the others belonging to the profession are not concerned with the pay. This affects you, especially when some clients need some simple tasks to be done like doing credited financial

lists in order to be given to the concerned parties such as the Zakat Committee. This is the case in the market; there is stronger and the weak and this is related to the client and his needs. The current market is a competitive one whereas the owner of the company needs cash to actuate his office. It is possible that nowadays some governmental bodies support employees working in this occupation by giving them loans. It is clear that the market is full of opportunities and competitions while the government provides lots of support to those wishing to go on in this career.

Other obstacles which are encountered are the rises in wages, standards of living; the pressures of the governmental administrations in Saudism and the weakness of education. However, the current scholarships aboard is trying to reform education.

Q.5

Sami:



Are there any difficulties or racism in the work environment in the current audit profession?

Yaser Balkhi:

It is natural to have convergence among the citizens of the same country. If we were in the airport of another country, it would be natural that I would communicate with you. In the same context, the treatment at work depends on the person himself. Some employees deal with you in the same manner you deal with him, and the others deal with you professionally not based on nationality or race.

The people evaluate you based on the work you perform and your competence and the non-Saudis are characterized by this feature. Some have racial discrimination when dealing with the others while some other employers treat fairly and professionally. These things exist in jobs, environments, and I myself experienced such things during my work.

Q.6

Sami:

How to evaluate the work of women in this field? Is it a challenge for males, and do see that women are able to compete with men for top positions in accounting firms?

Yaser Balkhi:

On my part I have not seen through my work, the effective role of Saudi woman in accounting, it is completely restricted for men. In my opinion, it is not a challenge for men that women are at work, but it is difficult for her to be an editor, I think it is difficult to seek higher position because of the social circumstance in Saudi Arabia.

I also find it difficult for the woman to compete for higher positions in the profession due to the social circumstances in the Kingdom Saudi Arabia.

Q.7

Sami:

What are the most significant guidelines and recommendations that may face the accountants who want to work as an auditor?

Yaser Balkhi:

Among the most important guidelines are the moral and occupational commitments and self-supervision. The nature of the job requires the accountant to deal with the customers, especially this treatment depends on the personal judgment of the accountant throughout taking the samples practically and conducting checking/review tests. I suggest setting up a professionally documented written department because. Like medicine and military, accounting is a job which mainly depends on honesty and trust. It entails that the accountant must stick to the fundamentals and ethics of the profession.

Q.8

Sami:

Do you have anything else to add?

Yaser Balkhi:

I very much hope that this profession gets better and see more accounting companies. The number of companies is growing abroad and individualism is falling. On the

contrary, individualism is rising and the number of companies is decreasing here in the kingdom. Now I see what is happening; they hope that the more companies are established here. The emergence of new companies is considered an organization for the profession so that the occupation will get rid of defects. Thus the accountants, when getting a license, he/she can go into realistic and authentic companies.

Based on my personal experience, I recommend that graduates need to work directly in the profession. They are not supposed to work in other fields of jobs and must be patient. In addition, the gap between the salaries of the job in the private sector is big, while the wages in the accounting companies are good and help the accountant to go on in the career. Finally, I wish you the best.



APENDDIX E

THE CODING PROCESS TO CATCH THE THEMES OF THE STUDY FROM THE FIFTEEN INTERVIEWS WITH SAUDI PARTNERS

No	Theme	Key Words Specific Sentences	Indications	Notes
1	Experience	I worked for many years for different firms ...	Indicate to spend certain time to get the required experience	All partners shared this point
		I spent long time in working with one of the big four firms		
		I started with as an accountant, and then became auditor, then manger	Indicate to the need to be promoted and passed all the administrative levels that lead to the partnership	Eight out of fifteen partners pointed out to this point
		I got good experience in the work, and promoted in the different levels before I became partner		
		Before I became partner I changed many works and worked in different firms		
2	Partnership in KSA	The partnership in the KSA lack of many important aspects	Indicate to the immaturity of organizing the partnership in KSA	Twelve partners indicated that
		The Saudi regulations that organize the profession are unbalanced		
		The pressure of the partnership in the KSA are more than any other profession	Indicate to the strict Saudi regulations that relate to the profession	Thirteen partners pointed out to this point
		The nature of the profession and its obligations force partners to pay attention and a high concentration of operations to		

		avoid any problems		
		The profession have special requirements that are differ from other professions	Indicate to the special requirements and challenges that relate to the profession	All partners mentioned the same idea
		In order to be part of the profession, you have to be distinguished in terms of your features and characteristics		
3	Interpersonnel, English language proficiency, and Computer Skills	English is critical to the profession	Indicate to the importance of English language of the profession	All partners pointed to this point
		English is the one of the basic requirements to work in the big four firms		
		if you want to be partner you should be able to direct the others, even the other partners	Indicate to the leadership skills that are very important in the character of any partner	Eight partners indicated to this point
		Having strong personality is good and important for any potential partner in the future		Five partners shared the same idea
		Partners should know how to deal with others, and they should have gentle style of communication		Seven partner mentioned this point
		Partners need the marketing skills to expand the work		Nine partners pointed out to this point
		Computer skills are very important to carry out the duties of profession	Indicate to the importance of computer skills of partners	Eleven partners indicated to this point
		Computer programs facilitate, speed up, and enhance the quality of work		Thirteen partners shared the same

				idea
4	Professional Certification	Without SOCPA Certificate no one can be partner	Indicate to the importance of SOCPA for accountants and auditors to become partners	Thirteen partners pointed out to this point
		The CPA and SOCPA and similar certificates refer to the professionalism of accountant to be partner, therefore SOCPA is essential requirement to become a partner		Seven partners indicated to this idea
		Same as the CPA in the US is a basic condition for accounting and auditing partners, we have SOCPA here in Saudi Arabia		Four partners mentioned that clearly
		It is really very hard to pass the SOCPA exam	Indicate to considering the attainment of SOCPA certificate as an obstacle of Saudi accountants and auditors	Nine partners shared this point
		It needs well preparation that may extend for years, and that does not give the accountant the guarantee that he can pass the exam from the first time		Six partners indicated that
		As a result of its difficulty, It is normal among accountants and auditors to fail sometimes in the SOCPA exam		Five partners mentioned that
5	Work Environment	When I was working in England, I didn't face any obstacle in my work	Indicate that the working environment form one of the sources of obstacles	Four partners shared similar point
		The amount of obstacles that exist in the KSA environment are many		Six partners indicated to the

				same idea
		The racism between colleagues in the accounting and auditing firms is one of the main general features of the working environment in the KSA		Three partners pointed to this point
		The racism that I face from my colleagues push me to change my work	Indicate to the psychological, social and physical Pressure	Three partners shared similar point
		the long working hours increase the pressure on me and my family		Eleven partners pointed out to the same point
		Knowing that Saudi regulations make me responsible for any mistake always makes me worried	Indicate to the governmental pressure that relate to accepting the risk of profession	Four partners mentioned that
		Saudi regulations are strict too much toward partners		Five partners indicated to this point
6	Gender	As a woman, the working in the profession in the KSA includes many obstacles and difficulties in the way of partnership.	Indicate to the obstacles that relate to the gender	One partner pointed out that
		The women face additional obstacles and challenges		Four partners indicated to this point