

Effect of Continuous Professional Development on Accountants' Job Performance in Ogun State

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ABSTRACT

Continuous Professional Development (CPD) has become increasingly important for enhancing accountants' competencies and improving job performance amid rapid technological advancement, evolving accounting standards, and changing regulatory requirements. This study examined the effect of continuous professional development on accountants' job performance in Ogun State, Nigeria. Specifically, the study investigated the influence of professional training, participation in seminars and workshops, professional certification, and self-directed professional learning on accountants' job performance. A descriptive survey research design was adopted. The population comprised professionally qualified accountants employed in selected public and private organizations in Ogun State. A sample of 300 respondents was selected using a multi-stage sampling procedure involving purposive and simple random sampling techniques. Data were collected using a structured questionnaire. Simple and multiple linear regression analyses were employed to test the hypotheses at the 0.05 level of significance. The findings revealed that professional training significantly influenced accountants' job performance, seminars and workshops also had a significant positive effect, and professional certification significantly predicted job performance, while self-directed professional learning exerted a significant positive influence. The multiple regression analysis further indicated that the four dimensions of continuous professional development jointly explained 65.4% of the variance in accountants' job performance. Among the predictors, professional training emerged as the strongest predictor, followed by professional certification, seminars and workshops, and self-directed professional learning. The study concluded that continuous professional development significantly enhances accountants' job performance and recommended sustained investment in professional training, certification programmes, seminars, workshops, and self-directed learning to improve professional competence and organizational effectiveness.

Keywords: Continuous Professional Development; Professional Training; Professional Certification; Seminars and Workshops; Accountants' Job Performance

1. Introduction

Accountants' job performance has become a critical concern for organizations due to the increasingly complex, technology-driven, and highly regulated business environment. The accounting profession has undergone remarkable transformation over the past two decades as a result of rapid technological advancement, globalization of financial markets, increasing regulatory requirements, and the adoption of international financial reporting standards. Contemporary accountants are no longer expected to perform only routine bookkeeping and financial reporting functions; rather, they are increasingly required to provide strategic financial advice, manage organizational risks, support managerial decision-making, ensure regulatory compliance, and leverage digital technologies in executing accounting functions. Consequently, maintaining high levels of job performance requires continuous acquisition and enhancement of professional knowledge, skills, and competencies, making Continuous Professional Development (CPD) an essential requirement for accounting professionals worldwide.

Job performance refers to the extent to which employees effectively execute assigned responsibilities and contribute toward organizational objectives. Within the accounting profession, job performance encompasses technical competence, accuracy in financial reporting, compliance with professional standards, problem-solving ability, timeliness, decision-making capability, communication effectiveness, ethical conduct, and adaptability to changing organizational environments. High-performing accountants enhance organizational accountability, strengthen internal control systems, improve financial transparency, and facilitate sound managerial decisions. However, sustaining such performance requires continuous learning because accounting standards, financial regulations, taxation systems, and digital accounting technologies continue to evolve rapidly.

Continuous Professional Development refers to the systematic and ongoing process through which professionals acquire, update, and enhance the knowledge, technical skills, ethical standards, and professional competencies required to perform effectively throughout their careers. Unlike formal academic education, CPD encompasses diverse learning activities including professional training programmes, seminars, workshops, conferences, professional certification, mentoring, online learning, and self-directed study. These activities enable professionals to remain current with evolving industry practices, legislative changes, technological innovations, and emerging professional standards (International Federation of Accountants [IFAC], 2022). Within the accounting profession, CPD occupies a central position because financial reporting frameworks, auditing standards, taxation laws, corporate governance regulations, and digital accounting technologies continue to evolve at an unprecedented pace. Developments such as International Financial Reporting Standards (IFRS), International Standards on Auditing (ISA), cloud accounting systems, artificial intelligence, enterprise resource planning systems, forensic accounting techniques, blockchain technology, and data analytics have significantly redefined professional accounting practice. Consequently, accountants who fail to engage in continuous learning risk becoming professionally obsolete and less capable of meeting organizational expectations (Ahinful et al., 2023).

Professional accounting organizations across the world recognize the strategic importance of lifelong learning. The International Federation of Accountants requires member organizations to establish mandatory CPD programmes aimed at ensuring that professional accountants develop and maintain the competencies necessary for high-quality professional services (IFAC, 2022). In Nigeria, both the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) have institutionalized mandatory continuing professional education requirements as conditions for maintaining professional membership and practice licences. Beyond compliance with professional requirements, CPD has become an important organizational strategy for enhancing employee performance. Human capital theory posits that investment in knowledge and skills enhances employees' productivity and generates returns for both individuals and organizations (Becker, 1964). Consequently, organizations that prioritize professional development often experience improved employee performance, increased efficiency, and enhanced organizational

outcomes.

Empirical evidence suggests that continuous professional development positively influences employee performance across different professions. Studies have reported that participation in structured training programmes enhances technical competence, improves confidence, facilitates innovation, strengthens problem-solving ability, and increases organizational commitment (Adebayo & Olanrewaju, 2022; Mensah & Owusu, 2021). Similarly, professional certification has been associated with higher professional credibility, improved career progression, increased technical proficiency, and better workplace performance. Self-directed learning further enables professionals to independently acquire emerging competencies required to adapt to technological and regulatory changes. Despite these documented benefits, concerns remain regarding the effectiveness of CPD implementation within the Nigerian accounting profession. While mandatory CPD programmes have significantly expanded over the years, differences continue to exist in the quality, accessibility, relevance, and practical application of acquired knowledge. It is against this backdrop that this study examines the effect of continuous professional development on accountants' job performance in Nigeria by focusing on professional training, participation in seminars and workshops, professional certification, and self-directed professional learning.

1.1 Statement of the Problem

The accounting profession in Nigeria is undergoing rapid transformation due to technological advancements, evolving financial reporting standards, digitalization, and stricter regulatory requirements. These changes demand that accountants continuously update their knowledge and skills to remain professionally competent. Although professional bodies such as ICAN and ANAN have made continuous professional development mandatory, variations in accountants' job performance persist, evidenced by financial reporting errors, regulatory non-compliance, and inadequate adaptation to emerging technologies (Ndakutigi & Okoroigwe, 2025). Existing studies such as Ekweozor et al. (2023) and Agunbiade and Onuka (2023) have largely focused on employee training in general organizational settings, with limited attention to how specific dimensions of CPD influence accountants' job performance in Nigeria. Consequently, this study investigates the effect of professional training, seminars and workshops, professional certification, and self-directed learning on accountants' job performance to provide evidence for improving professional practice and organizational effectiveness.

1.2 Objective of the Study

The general objective of this study is to examine the effect of continuous professional development on accountants' job performance in Ogun State. Specifically, the study sought to: (i) determine the effect of professional training on accountants' job performance; (ii) examine the effect of participation in professional seminars and workshops on accountants' job performance; (iii) investigate the effect of professional certification on accountants' job performance; and (iv) assess the effect of self-directed professional learning on accountants' job performance in Ogun State.

1.3 Research Hypotheses

H_{01} : Professional training has no significant effect on accountants' job performance in Ogun State, Nigeria.

H_{02} : Participation in seminars and workshops has no significant effect on accountants' job performance in Ogun State, Nigeria.

H_{03} : Professional certification has no significant effect on accountants' job performance in Ogun State, Nigeria.

H_{04} : Self-directed professional learning has no significant effect on accountants' job performance in Ogun State, Nigeria.

H₀₅: Professional training, participation in seminars and workshops, professional certification, and self-directed professional learning have no significant joint effect on accountants' job performance in Ogun State, Nigeria.

2. Literature Review

2.1 Conceptual Review

2.1.1 Continuous Professional Development

Continuous Professional Development (CPD) is widely recognized as a lifelong learning process through which professionals systematically maintain, improve, and expand the knowledge, technical competencies, professional skills, and ethical standards required for effective performance throughout their careers. Unlike formal education, which provides foundational knowledge for entry into a profession, CPD emphasizes continuous learning to enable professionals to respond effectively to changes in technology, regulations, professional standards, and workplace demands (IFAC, 2022). The concept of CPD has gained increasing prominence within the accounting profession due to the rapidly changing business environment characterized by digital transformation, globalization, evolving financial reporting standards, and increasingly complex regulatory frameworks. Modern accountants are expected to possess not only technical accounting knowledge but also analytical, technological, communication, leadership, and strategic decision-making competencies. Professional accounting bodies across the world consider CPD a mandatory obligation for their members. In Nigeria, ICAN and ANAN require members to participate regularly in structured continuing professional education programmes as part of their membership obligations, designed to update members' knowledge on changes in accounting standards, auditing practices, taxation policies, corporate governance, sustainability reporting, and digital accounting systems.

2.1.2 Professional Training

Professional training refers to structured learning activities organized to improve employees' technical knowledge, professional competencies, and workplace effectiveness. It represents one of the most common approaches organizations adopt to develop employees' capabilities in response to changing organizational and professional demands. Within the accounting profession, professional training encompasses in-house training programmes, external workshops, specialized accounting courses, software training, auditing updates, taxation seminars, financial reporting workshops, leadership development programmes, and digital accounting skills acquisition (Aitokhuehi, 2020). These training activities are designed to bridge competency gaps, improve professional judgement, strengthen ethical awareness, and enhance productivity. Effective professional training contributes to improved job performance by equipping accountants with updated knowledge of accounting standards, regulatory requirements, technological innovations, and organizational procedures. It also improves employees' confidence, decision-making capability, analytical thinking, and adaptability to changing workplace conditions (Chen et al., 2020).

2.1.3 Accountants' Job Performance

Job performance refers to the extent to which employees effectively execute assigned responsibilities and contribute toward the achievement of organizational goals. It encompasses behaviours, competencies, and outcomes that reflect employees' effectiveness in performing their duties. Within the accounting profession, job performance extends beyond the preparation of financial statements to include technical competence, accuracy, regulatory compliance, ethical conduct, analytical capability, communication effectiveness, timeliness, decision-making quality, innovation, teamwork, and adaptability to organizational change (Ishola et al., 2018). High-performing accountants contribute significantly to organizational accountability, financial transparency, effective resource management, fraud prevention, strategic planning, and regulatory compliance. Continuous professional development contributes directly to improved job performance by enabling accountants to acquire updated competencies required to respond effectively to evolving workplace demands (Amandani & Wirakusuma, 2017).

2.1.4 Seminars and Workshops

Seminars and workshops are structured forms of continuing professional development through which accountants acquire updated knowledge and practical competencies relevant to their professional responsibilities. Seminars generally provide opportunities for professionals to receive expert presentations and discuss current developments, while workshops emphasize practical participation, interaction and application of knowledge. In accounting, these activities are particularly important because professionals must continually respond to changes in accounting standards, regulations, technology and business practices. Lindsay (2016) explains that professional learning should extend beyond conventional CPD to include activities that develop professional competence and career adaptability. Similarly, Berger et al. (2026) identifies formal training and professional development, including workshops, as important avenues through which accountants develop competencies beyond their initial education. In Nigeria, professional accounting bodies also provide structured CPD programmes through seminars, workshops and related learning activities, making them important mechanisms for maintaining accountants' professional competence.

2.1.5 Professional Certification

Professional certification refers to the formal recognition of an accountant's attainment of prescribed professional knowledge, competencies and ethical standards through professional education, examination and other requirements established by recognised accounting bodies. Certification is important in accounting because professional practice requires competencies that extend beyond the knowledge acquired through conventional academic education. Lindsay (2016) argues that professional accountants require continuous learning to maintain professional competence and adapt to changes in their careers and professional environment. Ishola et al. (2018), in a study of financial accounting staff in a Nigerian university, found that employees with professional qualifications reported higher job performance than their non-certified counterparts. Similarly, Agunbiade and Onuka (2023) found positive ratings of professional knowledge and quality of work among certified accountants. Thus, professional certification can strengthen technical competence, professional credibility, and the capacity of accountants to perform their duties effectively.

2.1.6 Self-Directed Professional Learning

Self-directed professional learning refers to accountants' independent efforts to identify their professional learning needs, select appropriate learning resources and acquire knowledge or skills necessary for effective job performance. Unlike formal training organised by employers or professional bodies, self-directed learning places greater responsibility on the individual professional to maintain and improve competence. Lindsay (2016) identifies lifelong learning and career adaptability as important dimensions of professional learning in accountancy, suggesting that accountants need to take an active role in developing their professional capabilities. De Lange et al. (2015) found that accountants engage in different forms of CPD and that professional development activities need to accommodate diverse learning needs. Berger et al. (2026) further shows that professional accountants learn through formal and informal activities both within and outside the workplace, with continuing learning becoming increasingly important because of technological and regulatory changes in accounting.

2.2 Theoretical Review: Human Capital Theory

This study is anchored on the Human Capital Theory, originally propounded by Theodore W. Schultz (1961) and further developed by Gary S. Becker (1964). The theory posits that investments in education, training, skills acquisition, and professional development enhance employees' knowledge, competencies, and productivity, thereby generating economic benefits for both individuals and organizations. According to the Human Capital Theory, employees who continuously develop their competencies become more productive, innovative, adaptable, and capable of responding to changing organizational demands. The theory assumes that knowledge and skills are dynamic assets requiring continuous investment throughout an individual's career. Consequently, organizations that invest in employee development are more likely to experience higher productivity, improved service quality, enhanced innovation, and sustainable competitive advantage.

Human Capital Theory provides a useful explanation for each of the CPD dimensions examined in this study. In relation to professional training, the theory suggests that formal training represents a direct investment in the knowledge and technical competencies of accountants, expected to improve their ability to perform accounting tasks accurately and efficiently. The theory is also relevant to participation in professional seminars and workshops, which expose accountants to new ideas and practical approaches. Professional certification represents a structured and credentialed form of human capital investment requiring accountants to acquire specialized knowledge and demonstrate professional competence. Furthermore, self-directed professional learning enables accountants to independently acquire professional knowledge through reading accounting publications, studying changes in standards, taking online courses, or learning new accounting technologies. The theory also helps explain possible differences in the effects of the four CPD dimensions: the more structured forms of professional development, such as certification and formal training, may produce more consistent performance benefits because they provide clearer learning pathways and stronger mechanisms for assessing acquired competencies.

3. Methodology

This study adopted a descriptive cross-sectional survey research design to examine the effect of continuous professional development on accountants' job performance in Ogun State, Nigeria. The population comprised professionally qualified accountants employed in selected public and private organizations in Ogun State. The accessible population was 1,247 accountants, comprising 497 public-sector accountants (drawn from ministries, departments, agencies, parastatals, and tertiary institutions) and 750 private-sector accountants (drawn from manufacturing firms, financial institutions, audit and consulting firms, and other registered organizations). A sample of 300 respondents was selected using a multi-stage sampling procedure. Major organizations were purposively selected to ensure representation of both sectors, after which simple random sampling was used to select eligible accountants.

Data were collected using a structured questionnaire divided into three sections. Section A obtained demographic information, Section B measured the dimensions of continuous professional development, while Section C measured accountants' job performance. The instrument was subjected to face and content validation by experts in accounting education and human resource management. A pilot study involving 40 professional accountants who were not included in the main study was conducted to establish the reliability of the instrument. The responses were analyzed using Cronbach's Alpha, which produced an overall reliability coefficient of 0.81, exceeding the recommended minimum threshold of 0.70 and indicating satisfactory internal consistency. For the main data collection, 300 copies of the questionnaire were distributed and all 300 copies were successfully retrieved and found suitable for analysis, representing a 100% response rate.

A common method bias assessment was conducted using Harman's single-factor test. The result indicated that the first factor accounted for 35% of the total variance, which was below the 50% threshold, suggesting that common method bias was not a major concern in the study. Ethical considerations were observed throughout: permission was obtained from relevant organizations before data collection, participation was voluntary, and respondents were assured of confidentiality. No personally identifying information was required, thereby protecting their anonymity. The data were coded, cleaned, and analyzed using SPSS version 29. Descriptive statistics were used to summarize the data, while simple linear regression and multiple linear regression were employed to test the hypotheses at the 0.05 level of significance.

4. Results and Discussion of Findings

4.1 Hypothesis One

H_{01} : Professional training has no significant effect on accountants' job performance in Ogun State, Nigeria.

Table 2: Simple Linear Regression — Effect of Professional Training on Accountants' Job Performance (N = 300)

Predictor	B	Std. Error	β	t	R	R ²	F	Sig.	Decision
Constant	1.412	.228	—	6.19	.593	.352	163.04	.000	Reject H_{01}
Professional Training	.651	.051	.593	12.77					

Dependent Variable: Accountants' Job Performance

Table 2 reveals that professional training significantly predicts accountants' job performance ($R = .593$). The coefficient of determination ($R^2 = .352$) indicates that professional training accounts for 35.2% of the variation in accountants' job performance. The regression model is statistically significant ($F = 163.04$, $p < .001$). Furthermore, professional training significantly influences accountants' job performance ($\beta = .593$, $t = 12.77$, $p < .001$). Therefore, the null hypothesis is rejected.

4.2 Hypothesis Two

H_{02} : Participation in seminars and workshops has no significant effect on accountants' job performance in Ogun State, Nigeria.

Table 3: Simple Linear Regression — Effect of Seminars and Workshops on Accountants' Job Performance (N = 300)

Predictor	B	Std. Error	β	t	R	R ²	F	Sig.	Decision
Constant	1.536	.236	—	6.51	.539	.291	121.66	.000	Reject H ₀₂
Seminars and Workshops	.608	.055	.539	11.03				.000	

Dependent Variable: Accountants' Job Performance

The findings in Table 3 indicate that seminars and workshops have a significant positive effect on accountants' job performance ($\beta = .539$, $t = 11.03$, $p < .001$). The correlation coefficient ($R = .539$) indicates a moderate positive relationship, while $R^2 = .291$ implies that seminars and workshops explain 29.1% of the variation in accountants' job performance. Hence, the null hypothesis is rejected.

4.3 Hypothesis Three

H₀₃: Professional certification has no significant effect on accountants' job performance in Ogun State, Nigeria.

Table 4: Simple Linear Regression — Effect of Professional Certification on Accountants' Job Performance (N = 300)

Predictor	B	Std. Error	β	t	R	R ²	F	Sig.	Decision
Constant	1.486	.223	—	6.67	.598	.357	166.41	.000	Reject H ₀₃
Professional Certification	.632	.049	.598	12.90				.000	

Dependent Variable: Accountants' Job Performance

Table 4 shows that professional certification significantly influences accountants' job performance ($\beta = .598$, $t = 12.90$, $p < .001$). The coefficient of determination ($R^2 = .357$) indicates that professional certification explains 35.7% of the variation in accountants' job performance. Consequently, the null hypothesis is rejected.

4.4 Hypothesis Four

H₀₄: Self-directed professional learning has no significant effect on accountants' job performance in Ogun State, Nigeria.

Table 5: Simple Linear Regression — Effect of Self-Directed Professional Learning on Accountants' Job Performance (N = 300)

Predictor	B	Std. Error	β	t	R	R ²	F	Sig.	Decision
Constant	1.668	.241	—	6.92	.512	.262	106.30	.000	
Self-Directed Professional Learning	.554	.054	.512	10.31				.000	Reject H ₀₄

Dependent Variable: Accountants' Job Performance

Table 5 indicates that self-directed professional learning significantly affects accountants' job performance ($\beta = .512$, $t = 10.31$, $p < .001$). The predictor explains 26.2% of the variation in accountants' job performance ($R^2 = .262$). Therefore, the null hypothesis is rejected.

4.5 Multiple Regression Analysis

H₀₅: Professional training, participation in seminars and workshops, professional certification, and self-directed professional learning have no significant joint effect on accountants' job performance in Ogun State, Nigeria.

Table 6: Multiple Linear Regression — Joint Effect of CPD Dimensions on Accountants' Job Performance (N = 300)

Predictor	B	Std. Error	β	t	Sig.
Constant	.742	.184	—	4.03	.000
Professional Training	.298	.047	.321	6.34	.000
Seminars and Workshops	.156	.045	.169	3.47	.001
Professional Certification	.274	.048	.293	5.71	.000
Self-Directed Professional Learning	.138	.042	.145	3.29	.001

Dependent Variable: Accountants' Job Performance; $R = .809$, $R^2 = .654$, Adjusted $R^2 = .649$, $F(4,295) = 139.42$, $p < .001$

The multiple regression results presented in Table 6 indicate that the four dimensions of continuous professional development jointly have a significant effect on accountants' job performance ($R = .809$, $R^2 = .654$, Adjusted $R^2 = .649$, $F(4,295) = 139.42$, $p < .001$). This implies that 65.4% of the variation in accountants' job performance is jointly explained by professional training, seminars and workshops, professional certification, and self-directed professional learning, while the remaining 34.6% is attributable to other factors not included in the model. The standardized beta coefficients further reveal the relative contribution of each predictor. Professional training emerged as the strongest predictor ($\beta = .321$, $p < .001$), followed by professional certification ($\beta = .293$, $p < .001$), seminars and workshops ($\beta = .169$, $p = .001$), and self-directed professional learning ($\beta = .145$, $p = .001$).

5. Discussion of Findings

This study examined the effect of continuous professional development (CPD) on accountants' job performance in Ogun State, Nigeria. The findings revealed that all four dimensions of CPD — professional training, participation in seminars and workshops, professional certification, and self-directed professional learning — had significant positive effects on accountants' job performance. This finding demonstrates that continuous investment in professional knowledge and skills is important for improving accountants' competence, adaptability, and effectiveness in the workplace. The findings are consistent with the Human Capital Theory of Becker (1964), which explains that investment in education, training, and skills development increases employees' productive capabilities and subsequently improves their performance.

Professional training had the strongest positive effect on accountants' job performance among the four CPD dimensions. This may be attributed to the structured nature of professional training, which usually involves clearly defined learning objectives, specialized content, practical exercises, and direct instruction by experienced professionals. The stronger predictive effect of training suggests that structured opportunities to acquire and apply new competencies may have a more immediate influence on workplace performance than less formal forms of professional development. This finding supports Adebayo and Olanrewaju (2022) and Mensah and Owusu (2021), who reported that continuous professional training improves employees' competence, decision-making, and workplace productivity.

Participation in professional seminars and workshops also had a significant positive effect on accountants' job performance. Seminars and workshops expose accountants to emerging developments in accounting standards, taxation, auditing, financial technology, and professional practice, while providing opportunities for interaction, experience sharing, and professional networking. Their comparatively lower predictive effect than professional training may be related to their often shorter duration and less intensive structure. This finding agrees with Akinyele and Olorunfemi (2021) and Nwosu and Chukwu (2022), who found that professional seminars and workshops contribute to employee productivity, innovation, and organizational effectiveness.

Professional certification was also found to significantly improve accountants' job performance and emerged as another strong predictor. Certification requires accountants to acquire specialized knowledge, undergo formal assessment, demonstrate professional competence, and comply with established ethical and professional standards. In line with Human Capital Theory, the acquisition of certified professional knowledge enhances technical ability, professional judgement, ethical awareness, and confidence in handling complex responsibilities. This finding corroborates Okafor and Adegbite (2021) and Amoako et al. (2022), who reported that professional certification enhances professional competence, financial reporting quality, and career performance.

Self-directed professional learning also had a significant positive effect on accountants' job performance, though its comparatively lower effect may be explained by the fact that it depends largely on individual initiative, consistency, access to relevant learning resources, and the ability of the accountant to identify appropriate learning needs. This finding is consistent with Ismail et al. (2021) and Boateng and Dzandu (2022), who found that self-directed learning improves adaptability, innovation, and professional competence. The mandatory nature of CPD requirements for professional accountants in ICAN and ANAN may also have contributed to the generally positive relationship observed between CPD and job performance, though compulsory participation does not necessarily mean that all CPD activities have the same quality or impact.

6. Conclusion

This study examined the effect of continuous professional development on accountants' job performance in Ogun State, Nigeria. The findings established that professional training, participation in seminars and workshops, professional certification, and self-directed professional learning all had significant positive effects on accountants' job performance. Among the four dimensions, professional training and professional certification demonstrated stronger predictive effects, indicating the importance of structured and formally recognized professional development in strengthening accountants' knowledge, competence, and workplace effectiveness.

The study contributes to the existing literature by providing empirical evidence on the relative effects of different dimensions of continuous professional development on accountants' job performance within the Nigerian context, rather than treating CPD as a single, undifferentiated construct. Overall, the study concludes that continuous professional development should be regarded not merely as a professional compliance requirement but as a strategic investment in human capital. Organizations and professional accounting bodies that provide accountants with relevant, structured, and continuous opportunities for professional development are more likely to enhance employee competence, productivity, adaptability, and overall organizational effectiveness.

6.1 Limitations of the Study

Despite the contributions of the study, some limitations should be acknowledged. First, the study relied on self-reported questionnaire data, which may have been influenced by respondents' perceptions, recall limitations, or social desirability bias. Second, the study employed a cross-sectional research design, meaning that data were collected at a single point in time; consequently, the findings establish significant relationships between CPD and job performance but cannot fully establish how these effects may develop over time — longitudinal studies could provide stronger evidence of the long-term effects of CPD on professional performance. Third, the study was conducted among professionally qualified accountants in selected public and private organizations in Ogun State, which may limit the generalizability of the findings to accountants in other states or regions of Nigeria where differences in organizational policies, professional development opportunities, and economic conditions may influence CPD participation and job performance outcomes.

7. Recommendations

Based on the findings and conclusions of this study, the following recommendations are made:

- (i) Organizations employing accountants should institutionalize structured professional training programmes organized at least quarterly, with each accountant participating in a minimum of 20 hours of organization-sponsored technical training annually, focusing on emerging accounting standards, digital accounting technologies, taxation reforms, auditing practices, and financial reporting requirements. Organizations should also conduct periodic training-needs assessments to ensure that programmes address actual competency gaps.
- (ii) Professional accounting bodies, particularly ICAN and ANAN, should strengthen the accessibility and practical relevance of CPD programmes by providing regular seminars, workshops, webinars, and technical conferences throughout the year, covering contemporary issues such as financial technology, artificial intelligence, taxation reforms, auditing standards, cybersecurity, and regulatory changes. Where possible, online options should be provided to improve accessibility for accountants working in different locations.
- (iii) Employers should provide specific financial and institutional support for professional certification, establishing annual CPD and certification budgets covering examination fees, professional subscriptions, training costs, and learning materials. Employers should also provide study leave of at least five working days for accountants preparing for recognized professional certification examinations and link relevant certifications to career progression.
- (iv) Organizations should establish a structured self-directed learning policy by providing accountants with access to digital libraries, professional journals, online courses, accounting databases, and relevant learning platforms. Employers should allocate at least four hours per month for independent professional learning and encourage accountants to maintain individual learning records, with supervisors reviewing these records periodically to identify additional learning needs.

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