

The Effect of Continuous Professional Development and Organizational Support on Career Growth of Certified Public Accountants in North Rift Region, Kenya.

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Abstract

Continuous Professional Development (CPD) is a cornerstone for enhancing the professional competence and career advancement of Certified Public Accountants (CPAs). Despite its regulatory importance in Kenya, the combined association of CPD and organizational support with career growth has not been adequately explored. This study examined the relationship of CPD and organizational support with the career growth of members of the Institute of Certified Public Accountants of Kenya (ICPAK) in the North Rift region. The study adopted a quantitative, cross-sectional correlational survey design. Structured questionnaires were administered online using Google Forms to all of the approximately 150 regularly active members (a census of the target population) through the ICPAK North Rift Region members' forum; participation was voluntary, and 89 questionnaires were completed and returned (a 59% response rate). Data were analysed with descriptive statistics, Pearson correlation and multiple linear regression using SPSS. CPD ($r = 0.363$, $p < 0.001$) and organizational support ($r = 0.453$, $p < 0.001$) were each positively correlated with career growth. In the regression model, CPD ($\beta = 0.255$, 95% CI [0.06, 0.45], $p = 0.010$) and organizational support ($\beta = 0.380$, 95% CI [0.19, 0.57], $p < 0.001$) were both statistically significant predictors, although the difference between the two coefficients was not statistically significant. The model explained 26.5% of the variance in career growth ($R^2 = 0.265$). The findings suggest that both individual engagement in CPD and perceived organizational support are positively associated with career advancement; given the cross-sectional, self-reported data and the 41% non-response, these associations should not be interpreted as causal. The study recommends that employers actively facilitate CPD through financial support, flexible scheduling, and mentorship programs. Additionally, ICPAK should enhance accessibility and relevance of CPD offerings by expanding digital and modular learning options. Strengthening these dimensions may support the professional growth of CPAs and uphold high standards in the accounting profession in Kenya.

Key words: Continuous Professional Development; Organizational Support, Career Growth; Certified Public Accountant

INTRODUCTION

Background of Study

Continuous Professional Development (CPD) has become an essential component of career growth across various sectors, equipping professionals with the knowledge, skills, and

competencies required to remain competitive in a dynamic and fast-changing world. Owusu-Agyeman (2024), in a study of professional staff at a South African university, found that embedding lifelong learning approaches, formal, informal, and non-formal, into

professional development programs enabled staff to negotiate personalized learning pathways and advance their knowledge and skills. This underscores CPD's role in helping professionals maintain relevance and adaptability amid technological and economic change.

In the healthcare sector, CPD ensures that practitioners remain current with evolving clinical practice. Feldacker, Pintye, Jacob, Chung, Middleton, Iliffe, and Kim (2017), in a qualitative evaluation across Malawi, Tanzania, and South Africa, found that structured CPD systems for medical, nursing, and midwifery cadres were essential for maintaining clinical competence, though implementation was often hindered by weak institutional support and limited access to resources, a challenge that echoes across professions in the East African region. Similarly, education sector research demonstrates that vocational teachers actively engage in CPD to keep pace with evolving instructional demands.

The financial sector, including the accounting profession, relies heavily on CPD because of constantly changing regulations, technological innovation, and evolving international accounting standards. Paisey, Paisey, and Tarbert (2007), examining CPD activities among UK accountants in public practice following the introduction of International Education Standard 7 (IES 7), found that professional accounting bodies increasingly mandate CPD to ensure practitioners maintain competence relevant to their evolving responsibilities. Murphy (2017) extended this by showing that CPD engagement among accountants is closely tied to how they perceive their own professional competence, with meaningful differences between practicing and non-practicing roles. Kwarteng and Servoh (2022), studying accounting graduates in

Ghana, found that CPD significantly mediates the relationship between professional competencies and job performance, direct evidence that CPD translates technical and professional skill into workplace outcomes. Drewery, Sproule, and Pretti (2020) further found that a lifelong learning mindset among accounting and finance professionals predicted both objective career success (promotions, supervisor-rated performance) and subjective career success (job satisfaction, work engagement).

In the East African region, and particularly in Kenya, CPD in accounting is formally regulated. The Institute of Certified Public Accountants of Kenya (ICPAK) mandates CPD participation as a condition for practising licence renewal, under a framework established to ensure members stay current with emerging developments in financial management, auditing, and reporting standards (ICPAK, 2014). This mandate reflects the broader international requirement under IES 7 that professional accounting bodies enforce continuing competence among their members.

Beyond accounting specifically, CPD challenges are well documented among other professional groups in Kenya. Njenga (2024), in a mixed-methods study of vocational teachers across six institutions in Kenya's Nairobi Metropolitan Area, found that vocational teachers face overlapping barriers to CPD participation, lack of opportunity and access, financial and time constraints, and limited institutional support, and adopt coping strategies such as cost-cutting, informal peer learning, and flexible scheduling. While this study was conducted among vocational teachers rather than accountants, its findings on institutional support gaps are instructive: they suggest that the effectiveness of CPD across professions in Kenya may depend heavily on the presence (or absence) of organizational

support structures, not on individual commitment to learning alone.

Kenyan evidence on CPD beyond teaching is similarly framed around participation rather than career outcomes. Kanamu et al. (2017) reported that about 69% of diagnostic radiographers in Kenya were participating in CPD, with lack of finances among the most significant barriers, particularly for those in remote facilities. For accountants, ICPAK establishes and monitors CPD requirements for its members in line with the International Education Standards (ICPAK, 2014; International Federation of Accountants [IFAC], n.d.). None of the studies reviewed links CPD and organizational support to the career growth of Kenyan accountants, which is the gap this study addresses.

This pattern is consistent with broader empirical evidence on career development. Thaller, Duller, Feldbauer-Durstmüller, and Gärtner (2024), studying career trajectories among management accounting professionals, found that career progression is shaped by a combination of individual training choices and organizational/contextual factors, with no single, universal path to advancement. Dawley, Andrews, and Bucklew (2008) found empirically that perceived organizational support was a stronger predictor of employee commitment than mentoring or direct supervisor support, and Kurtessis et al. (2017) meta-analysis of 558 studies confirmed that access to organizational developmental resources is one of the strongest drivers of positive employee outcomes.

Problem Statement

Continuous Professional Development (CPD) is a prerequisite for accountants to remain in good standing with the Institute of Certified Public Accountants of Kenya (ICPAK). It equips professionals with updated skills,

ensures compliance with evolving industry standards, and is intended to enhance competitiveness in the dynamic financial landscape. Globally, CPD has been linked to improved competencies and job performance (Kwarteng & Servoh, 2022; Murphy, 2017); however, evidence that CPD translates into career advancement is mixed. For example, Bulaon et al. (2018), studying CPAs in academia in Bulacan, Philippines, found that CPD attendance was strongly related to competence and to awareness of ethics and values but unrelated to benefits and compensation, and Thaller et al. (2024) found that careers in management accounting follow no single universal path, being shaped by both individual training choices and organizational and contextual factors. Such findings suggest that the impact of CPD on career growth may depend on contextual and organizational factors rather than operating uniformly on its own.

This ambiguity is reinforced by Njenga's (2024) finding that CPD engagement among Kenyan vocational teachers is shaped by institutional support, including financial sponsorship, structured mentorship, and organizational learning culture. Where such support mechanisms are robust, professionals may benefit more fully from CPD; where support is weak, CPD's potential contribution to career growth may be diminished, although this proposition, drawn from teachers, has yet to be examined among accountants. Dawley, Andrews, and Bucklew (2008), studying employees of a US manufacturing firm, likewise found that perceived organizational support predicted organizational commitment more strongly than mentoring or supervisor support, which points to the salience of organizational support, albeit for a different outcome and population.

In the North Rift region, ICPAK members may face similar constraints, financial limitations, inconsistent employer-sponsored CPD, and variable structured mentorship, that could hinder the ability of CPD to effectively contribute to career advancement. While CPD remains mandatory under ICPAK's regulatory framework, there is limited empirical evidence on how CPD and organizational support are jointly associated with the career growth of accountants specifically within this region. This gap highlights the need for focused research within the North Rift context. Understanding how CPD and organizational support relate to the career growth of ICPAK 3. among ICPAK members in the North Rift region.

Hypotheses

1. H₁: Continuous Professional Development is positively associated with the career growth of ICPAK members in the North Rift region of Kenya.
2. H₂: Organizational support is positively associated with the career growth of ICPAK members in the North Rift region of Kenya.

members will provide actionable insights for employers, policymakers, and ICPAK in strengthening professional development frameworks, ensuring that CPD not only fulfills regulatory requirements but also contributes meaningfully to the career progression of accountants in Kenya's regional economies.

Objectives of the Study

1. To examine the relationship between Continuous Professional Development and the career growth of ICPAK members in the North Rift region.
2. To examine the relationship between organizational support and career growth

These hypotheses are derived from the theories reviewed below (see Hypothesis Development).

Conceptual Framework

The conceptual framework illustrates the relationship between continuous professional development (CPD), organizational support, and career growth among Accountants. CPD is identified as an independent variable and includes activities such as certification and training programs, as well as technical skill development.

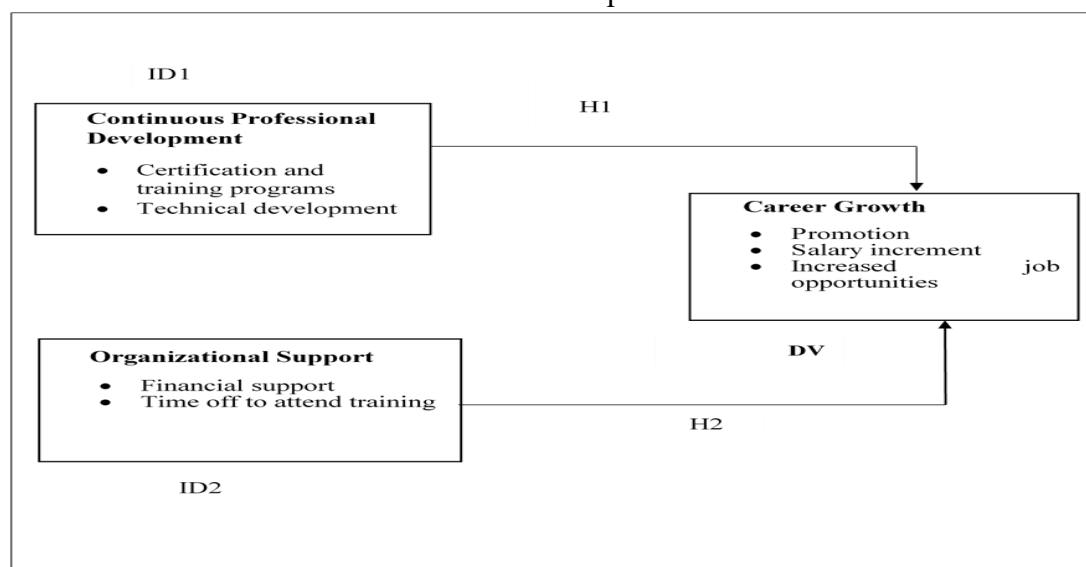


Figure 1: Conceptual Framework, Source: Researcher

Organizational support, also an independent variable, encompasses financial support and the provision of time off to attend training sessions. The framework posits that both CPD and organizational support are positively related to the dependent variable, career growth, which is measured through indicators such as promotion, salary increments, and increased job opportunities. Two direct (main) effects are tested; no interaction between CPD and organizational support is hypothesised. This framework emphasizes the importance of both individual and institutional efforts in fostering professional advancement.

Literature Review

Theoretical Review

This research is underpinned by various theories that provide insights into the significance of continuous learning and professional development. Among these, four dominant theories frequently appear in studies related to CPD and career progression. These theories are used to derive the study's hypotheses (see Hypothesis Development).

Human Capital Theory

Becker (1964) posits that investment in education and training functions like capital investment, increasing an individual's future productivity and earning potential. This view was pioneered by Schultz (1961), who first argued that spending on education, training, and health should be treated as investment rather than consumption, since it generates a measurable "residual" contribution to economic growth beyond physical capital and labor. Mincer (1974) extended this foundation empirically, developing the widely used earnings function demonstrating that both years of schooling and years of on-the-job experience significantly and positively predict earnings. Applied to CPD, these combined perspectives

suggest that accountants who invest time and resources into ongoing learning and technical skill-building are, in effect, investing in their own long-term career value and productivity.

Lifelong Learning Theory

Jarvis (2004) frames learning as a continuous, holistic process that occurs throughout life, across formal, non-formal, and informal settings. This builds on Knowles's (1975) earlier work on self-directed learning, which established that adults take initiative in diagnosing their own learning needs, setting goals, and evaluating outcomes largely on their own terms, rather than depending solely on formal instruction. Knowles's framework helped establish the broader field of andragogy, positioning adults as self-motivated, experience-driven learners, a foundation Jarvis later extended into a fuller theory of lifelong learning as a lifelong, socially embedded process. Together, these theories support the view that professional relevance in a fast-changing field like accounting depends on sustained, self-directed engagement with learning throughout a career, not a single qualification obtained early on.

Career Construction Theory

Savickas (2005) proposed that individuals actively construct their careers through the interaction of personal goals, experience, and evolving industry demands. This theory builds directly on Super's (1980) earlier Life-Span, Life-Space approach to career development, which established that careers unfold as a lifelong process shaped by an individual's evolving self-concept and the multiple life roles a person occupies over time, rather than through a single, fixed occupational choice. Savickas extended Super's developmental foundation by emphasizing career adaptability, the active, strategic process through which individuals reconstruct their careers in response

to change. Together, these theories offer a lens for understanding CPD as a deliberate, adaptive tool professionals use to shape their career trajectory in response to a changing profession.

Organizational Support Theory

Organizational Support Theory (Eisenberger, Huntington, Hutchison, & Sowa, 1986) proposes that employees form a general belief about the extent to which their organization values their contributions and cares about their well-being, perceived organizational support (POS). This theory draws on the earlier foundation of Social Exchange Theory (Blau, 1964), which established that relationships between parties, including employees and employers, are governed by norms of reciprocity: when one party provides valued benefits, the other feels an obligation to reciprocate through commitment and effort. Eisenberger and colleagues applied this exchange logic specifically to the employment relationship, arguing that when organizations demonstrate genuine support, employees reciprocate through stronger performance and loyalty. Rhoades and Eisenberger's (2002) review found POS consistently predicts stronger employee commitment and performance, and Kurtessis, Eisenberger, Ford, Buffardi, Stewart, and Adis's (2017) meta-analysis of 558 studies confirmed that POS is shaped by fairness, supervisor support, and access to developmental resources such as training, reliably predicting positive employee orientation toward the organization.

Empirical Review

Technical Skills

Technical competence remains a core requirement in accounting, but studies consistently find gaps between what graduates possess and what employers need. Kwarteng and Mensah (2022), surveying 435 employees

and accounting graduates in Ghana, found that graduates had developed only about two-thirds of the technical skills employers considered essential, with IT-related technical skills being the weakest area. Ebaid (2021), surveying employers in Saudi Arabia, found that financial accounting, tax accounting, cost accounting, and computer/IT skills were rated as the most important technical competencies for accounting roles. Bowles, Ghosh, and Thomas (2020) argued that even as advisory and human-centered skills grow in importance, technical accounting knowledge remains foundational to career resilience amid automation. Directly linking technical skill to outcomes, Kwarteng and Servoh (2022) found that technical competence significantly and positively predicted job performance among 115 accounting graduates working in major firms and university finance departments in Ghana.

Certification and Training (CPD)

Murphy (2017) examined CPD engagement among Chartered Accountants Ireland members and found that how accountants perceive their own professional competence significantly shapes their engagement with CPD, with meaningful differences between practicing and non-practicing roles. Kwarteng and Servoh (2022) provided direct evidence that CPD significantly mediates the relationship between accounting graduates' professional competencies and their job performance. Plant, Barac, and Sarens (2019) found that continuing professional education plays a key role in closing the soft-skills gap for early-career internal auditors transitioning from academic training to practice. Drewery, Sproule, and Pretti (2020), studying students and professionals in accounting and finance, found that a lifelong learning mindset predicted both objective career success (promotions,

supervisor-rated performance) and subjective career success (job satisfaction, work engagement).

Organizational Support

Beyond its theoretical grounding, organizational support has direct empirical backing. Eisenberger, Huntington, Hutchison, and Sowa (1986) established that employees' generalized belief in organizational care reliably shapes their attitudes and behavior at work. Rhoades and Eisenberger's (2002) review synthesized decades of evidence linking POS to stronger commitment, performance, and reduced turnover intentions. Kurtessis et al.'s (2017) meta-analysis confirmed these effects across 558 independent studies, identifying training and developmental opportunity as one of the job conditions most strongly associated with POS. Most directly relevant, Dawley, Andrews, and Bucklew (2008), studying 346 employees at a US manufacturing firm, found that perceived organizational support was a stronger predictor of organizational commitment and reduced job-search behavior than either mentoring or direct supervisor support — a pattern that closely parallels the present study's own finding that organizational support outweighed CPD as a predictor.

Career Growth

Thaller, Duller, Feldbauer-Durstmüller, and Gärtner (2024) conducted an empirical study of career trajectories among management accounting professionals, finding that career development in the field is shaped by a combination of individual training choices and organizational/contextual factors, with no single universal path to advancement. Hosen, Hamzah, Ismail, Alias, Abd Aziz, and Rahman (2024), studying 362 frontline hotel employees, found that both training and development and career development practices significantly predicted work performance, with

organizational commitment mediating this relationship. Hryshchenko, Artemchuk, Zavorodnya, Tymoshenko, and Purhani (2025) found that structured organizational mentoring approaches produced measurable career advancement outcomes, including promotions and salary increases. Drewery, Sproule, and Pretti (2020) directly measured career success as an outcome of professional development engagement, finding that lifelong learners in accounting and finance experienced more promotions and greater job satisfaction than their peers.

Critical Synthesis and Research Gap

The studies reviewed above make the study's argument plausible but leave its central question unanswered, for four reasons. First, the evidence on CPD in accounting concerns mainly competence and job performance rather than career progression: Murphy (2017), Plant et al. (2019) and Kwarteng and Servoh (2022) link CPD or continuing education to competence, skills and performance, and only Drewery et al. (2020) and Thaller et al. (2024) examine career outcomes directly. Competence is a plausible precursor of career growth, but the two are not the same, because promotion and pay also depend on vacancies, employer decisions and labour-market conditions that CPD does not control.

Second, the samples differ in ways that limit transfer to practising Kenyan accountants. Kwarteng and Servoh (2022) and Plant et al. (2019) concern graduates or early-career professionals, for whom CPD may close skill gaps that experienced members have already closed, and Drewery et al. (2020) included students alongside professionals. The strongest evidence on organizational support comes from non-accounting settings (Dawley et al., 2008, a US manufacturer; Hosen et al., 2024, hotel employees) or from a cross-sector meta-analysis (Kurtessis et al., 2017), and it mostly

concerns attitudes such as commitment rather than career outcomes. Third, findings conflict where rewards are the outcome: Drewery et al. (2020) report more promotions among lifelong learners, whereas Bulaon et al. (2018) found no relationship between CPD attendance and benefits and compensation among Filipino CPAs in academia, and Thaller et al. (2024) found no universal path to advancement. A likely explanation is that the payoff to CPD depends on the outcome measured, the career stage and the organizational context, but few studies measure those contextual factors alongside CPD.

Fourth, the Kenyan evidence is thin and indirect. Njenga (2024) on vocational teachers and Kanamu et al. (2017) on radiographers show that cost, time and weak institutional support constrain CPD participation, yet both examine participation rather than career outcomes and neither concerns accountants. The present study therefore asks, for ICPAK members in the North Rift region, whether CPD and organizational support are each associated with career growth when considered together. Whether organizational support changes the effect of CPD, as the Kenyan teacher evidence hints, is a further question that this study does not test.

Hypothesis Development

Human Capital Theory (Becker, 1964; Schultz, 1961; Mincer, 1974) implies that the time and money invested in CPD raise an accountant's skills and productivity and hence the returns the accountant can command, such as promotion, salary increments and wider job opportunities. Lifelong Learning Theory (Jarvis, 2004; Knowles, 1975) adds that sustained, self-directed learning keeps competence current in a profession whose standards and technology keep changing, and Career Construction Theory (Savickas, 2005; Super, 1980) treats such learning as an adaptive resource through

which professionals shape their career trajectories. All three imply a positive link between CPD engagement and career growth. Hypothesis 1 (H_1) therefore states that Continuous Professional Development is positively associated with the career growth of ICPAK members in the North Rift region.

Organizational Support Theory (Eisenberger et al., 1986), built on Social Exchange Theory (Blau, 1964), holds that employees who perceive that their organization values their contribution, for example by funding training and releasing time for it, reciprocate with commitment and performance, which tends to be rewarded in career terms. Support also lowers the cost and time barriers that constrain CPD participation (Njenga, 2024). Hypothesis 2 (H_2) therefore states that organizational support is positively associated with the career growth of ICPAK members in the North Rift region. Although Career Construction Theory and Njenga's (2024) findings suggest that support may also condition the payoff to CPD, the study treats the two as separate predictors (Figure 1) and does not test an interaction.

MATERIALS AND METHODS

Research Design

This study adopted a quantitative, cross-sectional correlational (explanatory) survey design. The design was selected because the study seeks to estimate the direction and strength of the associations between CPD, organizational support and career growth and to test hypotheses about them using inferential statistics, with data collected at a single point in time through a structured questionnaire. Only quantitative data were collected; no qualitative data were gathered. Because CPD, organizational support and career growth were measured at the same time from the same respondents, the design can show association but not temporal order or causation.

Target Population

The target population for this study comprised members of the Institute of Certified Public Accountants of Kenya (ICPAK) registered in the North Rift Region. According to ICPAK records, the region has 721 registered members, of whom 71 are associate members. However, not all members are actively involved in the professional activities of the institute. The target population was therefore 150 members identified as active on the ICPAK North Rift Region active members list for 2025 and who regularly participate in seminars, workshops, and other continuous professional development (CPD) activities, because they were considered most likely to have practical experience and perceptions regarding CPD, organizational support, and career growth.

Sampling Technique and Response Rate

A census of the target population was conducted. The online questionnaire was distributed to all 150 active members because the population was small and manageable through the ICPAK North Rift Region members' forum. Participation was voluntary, and 89 usable questionnaires were returned, a response rate of 59.3%. The 61 members who did not respond are unknown, so nonresponse bias cannot be ruled out. Members who are more engaged in CPD or more satisfied with their employers may have been more likely to respond. Because 40.7% of the population did not respond, the data are those of a self-selected subset of the census, and the findings are interpreted as applying to responding active members. Sampling error may not have been sufficiently eliminated. With two predictors, a sample of 89 exceeds the roughly 68 observations needed to detect a medium effect ($f^2 = 0.15$) with 80% power at $\alpha = 0.05$ (Faul et al., 2009), but it is too small to detect small effects or to support complex models or subgroup analysis.

Data Collection

Primary data was collected using structured questionnaires. The questionnaire was designed to capture information on the main study variables, namely continuous professional development, organizational support, and career growth. Structured questionnaires were selected because they allow for the collection of standardized data from a large number of respondents within a relatively short period of time, ensuring both efficiency and consistency of responses.

The questionnaire was divided into sections corresponding to the study objectives. The first section focused on demographic information such as gender, age, education level, and years of membership in ICPAK. The subsequent sections contained items measured on a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. This scaling enabled respondents to express the extent of their agreement with given statements, thereby facilitating quantitative analysis of attitudes and perceptions.

Measurement and Instrument Development

The questionnaire measured four multi-item scales (Table 1): Technical Skills (7 items) and Certification and Training (8 items), which are the two dimensions of CPD in the conceptual framework (Figure 1); Organizational Support (10 items); and Career Growth (11 items), which covers indicators such as promotion, salary increments and job opportunities. All items used the five-point Likert scale described above. Items were developed from the study objectives, the conceptual framework and the literature reviewed. No pilot study was conducted, as this was an independent small-scale study; instead, the instrument was reviewed by experts, who assessed the relevance and clarity of the items and their ethical soundness, before administration. The factor structure and validity of the scales are

reported under Construct Validity and Reliability.

Technical Skills and Certification and Training were combined into a single CPD score, calculated as the mean of the Technical Skills and Certification and Training items (item counts in Table 1). The two were combined because the conceptual framework treats them as two facets of one construct, CPD, and because the measurement model showed them to be closely related (correlation of about 0.75) and both to be strongly represented in the combined CPD score (correlations above 0.90). Because the dimensions were not analysed separately, the study makes no claim about the separate effects of technical skills or of certification and training.

Ethical Considerations

The study observed appropriate ethical standards throughout the research process. Informed consent was obtained from all participants before they participated in the study. Participants were provided with adequate information about the purpose of the study, the nature of their participation, the procedures involved, and their rights as participants. They were informed that participation was voluntary and that they had the right to decline participation or withdraw from the study at any stage without any negative consequences. Participants were required to provide consent before completing the research questionnaire.

Confidentiality and privacy were maintained throughout the study. Participants were not required to provide information that could unnecessarily reveal their identities, and the information collected was used strictly for academic purposes. The researcher ensured that individual responses were kept confidential and that findings were presented in aggregate so that individual participants could not be

identified. The researcher also ensured that the collected information was not disclosed to unauthorized individuals or used for purposes other than those explained to the participants.

The study was an independent, small-scale, low-risk survey of adult professionals. It did not involve experiments, clinical procedures, or the collection of human specimens or biological samples, and the questions concerned respondents' professional development, perceived employer support, and career progress rather than sensitive personal information. Before administration, the research instrument was reviewed by experts to ensure that ethical requirements were met, including voluntary participation, informed consent, confidentiality, and non-intrusive items. Participants gave consent electronically before completing the online questionnaire.

Data Analysis

Data were screened and analysed using SPSS version 25 and, for the measurement model, SmartPLS version 4.0. Scale scores were computed as the mean of each construct's retained items. Descriptive statistics and Pearson correlations were computed, and career growth was regressed on CPD and organizational support using ordinary least squares ($\text{Career growth} = \beta_0 + \beta_1\text{CPD} + \beta_2\text{Organizational support} + \epsilon$). Coefficients are reported with 95% confidence intervals, and the difference between the two standardized coefficients was tested using their standard errors and the correlation between the predictors. Regression assumptions (multicollinearity, normality of residuals and homoscedasticity) were checked and are summarised in Appendix A. Because all data came from a single self-report questionnaire at one point in time, common method bias is possible (Podsakoff et al., 2003); no formal test was applied, and this is treated as a limitation.

RESULT AND DISCUSSION

Results

Construct Validity and Reliability of the Research Instrument

Construct Validity

Construct validity was established by developing the questionnaire items from the study objectives, conceptual framework, and constructs identified in the reviewed literature, and was assessed following Hair et al. (2022). Convergent validity was evaluated using composite reliability (CR) and average variance extracted (AVE; Table 1). CR exceeded .70 for all constructs (Technical Skills = .87, Certification and Training = .93, Organizational Support = .85, Career Growth = .94). AVE was above .50 for Certification and Training (.62) and Career Growth (.58) but below the .50 benchmark for Technical Skills (.49) and Organizational Support (.36). Because CR exceeded .60 for all constructs, convergent validity was judged adequate (Fornell & Larcker, 1981), although it is modest for Organizational Support. Discriminant validity was assessed using the heterotrait–monotrait ratio (HTMT; Henseler et al., 2015). HTMT values among Technical Skills, Certification and Training, Organizational Support, and Career Growth ranged from .27 to .82, below the conservative .85 threshold, with the highest value between Certification and Training and Technical Skills

(.82). Under the Fornell–Larcker criterion, the square root of AVE exceeded the inter-construct correlations in every case except for Certification and Training and Technical Skills ($r = .75$ vs. $\sqrt{AVE} = .70$ for Technical Skills). In the cross-loadings, every item loaded highest on its intended construct except one Technical Skills item, which loaded higher on Organizational Support (.57) than on Technical Skills (.49). CPD, the composite of Technical Skills and Certification and Training, overlapped with its components (HTMT = .97 and 1.02), as expected for a higher-order construct, so discriminant validity was not assessed between CPD and its own dimensions (Hair et al., 2022). Overall, the measurement model showed acceptable construct validity for testing the structural model, with the exceptions noted treated as limitations.

Reliability

Prior to data analysis, reliability analysis was conducted to ascertain the suitability of data collection instruments. All four constructs demonstrated strong internal consistency and reliability. The Cronbach's alpha values shown in Table 1 were well above the commonly accepted threshold of 0.70 for social science research. Reliability results confirmed that the research instrument's items reliably measured their respective constructs, supporting the internal validity of the survey and the trustworthiness of subsequent analyses conducted using these variables.

Table 1: Reliability and Convergent Validity Statistics

Variable/Sub-variable	Number of Items	Cronbach's Alpha	CR	AVE
Technical Skills	7	.82	.87	.49
Certification and Training	8	.91	.93	.62
Organizational Support	10	.81	.85	.36
Career Growth	11	.93	.94	.58

Note. CR = composite reliability; AVE = average variance extracted. Cronbach's alpha values were computed on the full set of items for each scale.

Common Methods Variance- Harman's single-factor Test

To assess the presence of common method variance (CMV), Harman's single-factor test was conducted using Principal Component Analysis (PCA) in SPSS. All 36 items were for 68.41% of the total variance. Crucially, the first factor explained only 28.62% of the variance, which is well below the conservative

loaded into an unrotated exploratory factor analysis. The results revealed 7 distinct factors with eigenvalues greater than 1.0, accounting

threshold of 50%. Therefore, common method bias does not present a significant threat to the validity of this study.

Demographics

Gender

Table 2: Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	57	64.0	64.0	64.0
	Female	32	36.0	36.0	100.0
	Total	89	100.0	100.0	

The findings in Table 2 indicate that 64% of the respondents(active members of ICPAK North Rift region, Kenya) are male, while 36% are female

Age

Table 3: Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 30	4	4.5	4.5	4.5
	31 to 40	32	36.0	36.0	40.4
	41 to 50	45	50.6	50.6	91.0
	Over 50	8	9.0	9.0	100.0
	Total	89	100.0	100.0	

The findings in Table 3 indicate that majority of active members of ICPAK in the North Rift region are at the age of between 41 and 50 years.

Academic Qualification

Table 4: Academic Qualification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diploma	9	10.1	10.1	10.1
	Bachelor's degree	29	32.6	32.6	42.7
	Masters	46	51.7	51.7	94.4
	PhD	5	5.6	5.6	100.0
	Total	89	100.0	100.0	

Table 4 shows that the majority of the active members of ICPAK of North Region of Kenya own master's degrees

Summary of Descriptive Statistics

Responses were scored on a five-point scale (1 = strongly disagree, 5 = strongly agree). Mean scores were interpreted using equal-interval bands (Pimentel, 2010): 1.00–1.80 = strongly

disagree, 1.81–2.60 = disagree, 2.61–3.40 = neutral, 3.41–4.20 = agree and 4.21–5.00 = strongly agree. A higher standard deviation indicates greater variation in responses.

Table 5: Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Organizational Support	89	1.20	4.60	2.9258	0.81902
Continuous Professional Development	89	1.33	5.00	3.7371	0.70699
Career Growth	89	–	–	3.1481	0.97628
Valid N (listwise)	89				

Table 5 shows that the mean CPD score was 3.74 (SD = 0.71), in the 'agree' band, so respondents generally agreed that they engage in the CPD activities described by the items. Organizational support had a mean of 2.93 (SD = 0.82), in the 'neutral' band: on average, respondents neither agreed nor disagreed that their organizations adequately support their career development, and scores ranged widely (1.20 to 4.60). Career growth had a mean of 3.15 (SD = 0.98), also in the neutral band. These means describe perceived engagement, support and growth; the study did not measure whether respondents consider CPD or organizational support important. Organizational support was the lowest-rated of the three constructs, which suggests scope for employers to strengthen it.

Diagnostic tests

Regression assumptions were checked, with full results in Appendix A. Multicollinearity was not a concern (tolerance = 0.920 and VIF = 1.087 for both predictors; largest condition index = 13.085). Standardized residuals ranged from –2.243 to 2.323, indicating no extreme outliers, and the residual plot showed no funnel shape or trend, consistent with approximately constant variance. The Shapiro-Wilk test was not significant ($W = 0.983$, $p = 0.276$), but the Kolmogorov-Smirnov test was ($D = 0.102$, $p = 0.023$), so normality of the residuals is only approximately supported. With 89 cases and no extreme outliers, least-squares inference is fairly robust to modest departures from normality, but the p-values should be read with some caution.

Inferential Analysis

Correlations

Table 6: Correlation Matrix

		Continuous Professional Development	Organizational Support	Career Growth
Continuous Professional Development	Pearson Correlation	1		
	Sig. (2-tailed)			
	N	89		
Organizational Support	Pearson Correlation	0.284**	1	
	Sig. (2-tailed)	0.007		
	N	89	89	
Career Growth	Pearson Correlation	0.363**	0.453**	1
	Sig. (2-tailed)	0.000	0.000	
	N	89	89	89

** . Correlation is significant at the 0.01 level (2-tailed).

Table 6 presents the Pearson correlations. CPD and organizational support were positively correlated ($r = 0.284$, $p = 0.007$), a weak-to-moderate association. CPD was positively correlated with career growth ($r = 0.363$, $p < 0.001$), and organizational support was also positively correlated with career growth ($r = 0.453$, $p < 0.001$), the stronger of the two bivariate relationships. Members who reported

more CPD engagement therefore tended to report higher career growth, and members who reported more organizational support also tended to report higher career growth. Correlation does not show the direction of influence: the link between CPD and organizational support, for instance, may reflect employers supporting members who are already active in CPD as much as the reverse.

Regression Analysis

Table 7: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.515 ^a	0.265	0.248	0.84660

a. Predictors: (Constant), Organizational Support, Continuous Professional Development

Table 7 shows that R^2 is 0.265 (adjusted $R^2 = 0.248$), meaning that CPD and organizational support together account for 26.5% of the variance in career growth, a moderate-to-substantial effect ($f^2 \approx 0.36$; Cohen, 1988). The remaining 73.5% is unexplained. Career growth, which covers promotion, salary and job opportunities, is likely to be shaped by factors that were not measured, such as years of

experience and tenure, job level, employer type and size, sector, qualifications, individual performance and labour-market conditions. Omitting such variables may also bias the coefficients for CPD and organizational support; age, education and years of membership were collected but not used as controls (see Limitations).

Table 8: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22.235	2	11.117	15.511	0.000 ^b
	Residual	61.639	86	0.717		
	Total	83.874	88			

a. Dependent Variable: Career Growth

b. Predictors: (Constant), Organizational Support, Continuous Professional Development

Table 8 shows that the regression model is statistically significant ($F(2, 86) = 15.511$, $p < 0.001$), indicating that CPD and organizational

support together explain a significant share of the variance in career growth among ICPAK members in the North Rift region

Table 9: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.503	0.523		.962	0.339
	Continuous Professional Development	0.353	0.133	0.255	2.649	0.010
	Organizational Support	0.454	0.115	0.380	3.947	0.000

a. Dependent Variable: Career Growth

Table 9 gives the coefficients. Holding organizational support constant, a one-point higher CPD score was associated with a 0.353-point higher career growth score (95% CI [0.089, 0.617]); holding CPD constant, a one-point higher organizational support score was associated with a 0.454-point higher career growth score (95% CI [0.225, 0.683]). The standardized coefficients were $\beta = 0.255$ (95% CI [0.063, 0.447]) for CPD and $\beta = 0.380$ (95% CI [0.188, 0.572]) for organizational support. Although the coefficient for organizational

support is larger, the two confidence intervals overlap widely, and the difference between the standardized coefficients (0.125, SE = 0.155) was not statistically significant ($t(86) = 0.81$, $p = 0.42$; 95% CI [-0.182, 0.432]). The data therefore do not show that either predictor is the stronger one. (Intervals and the difference test were computed from the reported coefficients, standard errors, R^2 and the correlation between the predictors; the same values can be obtained in SPSS.)

Test of Hypothesis

Hypothesis 1 proposed that CPD is positively associated with the career growth of ICPAK members in the North Rift region. As shown in Table 9, the coefficient for CPD was positive and statistically significant ($\beta = 0.255$, 95% CI [0.063, 0.447], $p = 0.010$), so H1 was supported: members who reported more CPD engagement reported higher career growth, controlling for organizational support.

Hypothesis 2 proposed that organizational support is positively associated with career growth. The coefficient was positive and statistically significant ($\beta = 0.380$, 95% CI [0.188, 0.572], $p < 0.001$), so H2 was also supported. These results indicate associations in cross-sectional, self-reported data; they do not establish that CPD or organizational support causes career growth.

Discussion

CPD was positively associated with career growth ($r = 0.363$; $\beta = 0.255$, 95% CI [0.063, 0.447], $p = 0.010$). This is consistent with Human Capital Theory (Becker, 1964), which treats training as an investment in future productivity and earnings, and with Lifelong Learning Theory (Jarvis, 2004; Knowles, 1975), under which sustained, self-directed learning keeps professionals' competence current in a changing field. It also agrees with research on accounting professionals: Drewery, Sproule, and Pretti (2020) found that a lifelong learning mindset predicted career success outcomes, including promotions, and Kwarteng and Servoh (2022) found that CPD mediated the link between competence and job performance among accounting graduates in Ghana. Murphy (2017) and Plant, Barac, and Sarens (2019) point the same way for competence and skills, but they concern competence rather than career progression, so they support the mechanism more than the

outcome. The result is less consistent with studies reporting weak links between CPD and rewards, such as Bulaon et al. (2018), who found no relationship between CPD attendance and benefits and compensation among CPAs in academia in the Philippines. One possible reconciliation is that CPD relates more closely to some career outcomes, such as opportunities and promotion, than to others, such as pay; the composite career growth score used here cannot distinguish them.

Organizational support was also positively associated with career growth ($r = 0.453$; $\beta = 0.380$, 95% CI [0.188, 0.572], $p < 0.001$). This fits Organizational Support Theory (Eisenberger et al., 1986) and Social Exchange Theory (Blau, 1964), under which employees whose organizations fund and make time for their development reciprocate with commitment and performance that tend to be rewarded in career terms. Kurtessis et al. (2017), in a meta-analysis of 558 studies, found that perceived organizational support is linked to favourable employee outcomes and that developmental opportunities are among its antecedents. Although the coefficient for organizational support was larger than that for CPD, the difference was not statistically significant, so the data do not show that organizational support matters more than CPD. Dawley, Andrews, and Bucklew (2008) found that perceived organizational support predicted commitment more strongly than mentoring or supervisor support in a US manufacturer; this is a useful parallel on the salience of organizational support, but it concerns a different outcome, population and comparison, so it should be read as broadly consistent with the present result rather than as a replication. In Kenya, Njenga (2024) found that institutional support gaps, alongside financial and time constraints, shape CPD among vocational teachers, and Kanamu et al. (2017) identified lack of finances as a key barrier among

radiographers. Neither study concerns accountants' careers, but together with the neutral mean for organizational support (2.93) they suggest that support structures are an area where employers could do more.

Hosen et al. (2024) found that training and development and career development practices predicted work performance among hotel employees, with organizational commitment as a mediator, and Hryshchenko et al. (2025) reported that structured organizational mentoring was associated with promotions and salary increases. Both show that learning activity and organizational structures each relate to employee outcomes, which is consistent with the two separate associations found here. Neither study tests whether organizational support changes the effect of learning, and this study did not test such an interaction either. The idea that CPD pays off more where support is stronger therefore remains a hypothesis for future research. Savickas's (2005) Career Construction Theory, which stresses individual agency exercised within an organizational context, offers a framework for testing it.

Technical Skills and Certification and Training were combined into one CPD score, so the study cannot say which kind of CPD activity matters more. Evidence that technical competence remains a valued foundation of accounting careers (Bowles et al., 2020; Ebaid, 2021; Kwarteng & Mensah, 2022) gives context for why CPD that builds technical skills may be useful, but it is not a finding of this study. Analysing the two dimensions separately is a task for future work.

CPD and organizational support together explained 26.5% of the variance in career growth, leaving 73.5% unexplained. This is

consistent with Thaller et al. (2024), who found that career development in management accounting follows no single universal path and reflects both individual training choices and organizational and contextual factors. Experience, job level, employer type, qualifications and labour-market conditions are plausible additional influences that future studies should measure and control for. Overall, the results suggest that both individual engagement in CPD and perceived organizational support are positively associated with career growth among active ICPAK members in the North Rift region, and that employers and ICPAK have scope to strengthen both; the cross-sectional, self-reported data and the 41% non-response mean these conclusions concern association, not cause.

Limitations

Several limitations qualify the findings. First, although the questionnaire was sent to all approximately 150 active members, only 89 (59.3%) responded; respondents were self-selecting, and non-respondents were not compared with respondents, so non-response bias cannot be excluded. No early-versus-late respondent comparison (Armstrong & Overton, 1977) was carried out. The findings should be generalised only cautiously, and mainly to active members in the North Rift region.

Secondly, convergent validity was modest for Organizational Support and marginal for Technical Skills. Fourth, the model explains 26.5% of the variance, so it may not include important determinants of career growth, and the sample is small for complex models or subgroup analysis. Finally, the Kolmogorov-Smirnov test of residual normality was significant, so inference rests on the approximate normality indicated by other checks.

Conclusion

This study examined the relationship of Continuous Professional Development (CPD) and organizational support with the career growth of ICPAK members in the North Rift region, addressing uncertainty about whether CPD is associated with career advancement given the region's constraints around financial limitations, employer sponsorship, and structured mentorship. Among the 89 respondents (59.3% of the 150 active members), CPD and organizational support were each positively and significantly associated with career growth, and both remained significant when entered together ($\beta = 0.255$ and $\beta = 0.380$ respectively). Organizational support had the larger coefficient, but the difference between the two was not statistically significant, so the study does not establish that one matters more than the other.

CPD and organizational support together accounted for 26.5% of the variation in career growth, so a substantial share of career growth is explained by influences beyond the scope of this study. Because the data are cross-sectional and self-reported and non-response was 41%, the findings indicate association rather than causation and should be generalised cautiously. For ICPAK members in the North Rift region, they suggest that both personal engagement in CPD and employer support are worth strengthening. Whether organizational support changes the effect of CPD was not tested and is a question for further research.

Recommendations

The study recommends that institutions strengthen supportive structures for their employees, including financial assistance for professional training and time off to attend training and workshops. Because

organizational support was positively associated with career growth and was the lowest-rated of the three constructs, improving it may help CPD initiatives translate into career growth for ICPAK members, and may also motivate members to engage in CPD and improve the return on professional development spending. These recommendations rest on associations and should be monitored and evaluated when implemented.

ICPAK should also continue to diversify CPD programs (seminars, workshops, online modules) tailored to members' needs, consider subsidizing CPD programs to ensure members across different income levels can access them and develop systems to recognize and reward members who actively participate in CPD. ICPAK Members should also take initiative to enroll in CPD activities regularly to stay relevant and competitive and use CPD events to build professional networks that open up career growth opportunities.

Further research is recommended to use longitudinal designs and larger, probability-based samples to examine the long-term impact of CPD and organizational support on the career trajectories of accountants, with particular attention to regional differences within Kenya. Such studies should also test whether organizational support moderates the effect of CPD, analyse technical skills and certification and training separately, use objective career indicators, and include controls such as experience, job level, employer type, age, education and years of membership. This would provide deeper insights into how contextual factors such as organizational culture, resource availability, and access to CPD opportunities influence the effectiveness of professional development in promoting career growth.

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APPENDIX A: REGRESSION DIAGNOSTICS

Multicollinearity

Table A1: Collinearity Statistics

Variable	Tolerance	VIF
Organizational Support	.920	1.087
Continuous Professional Development	.920	1.087

Normality

Table A2: Normality Test

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Standardized Residual	0.102	89	0.023	0.983	89	0.276

a. Lilliefors Significance Correction

Homoscedasticity

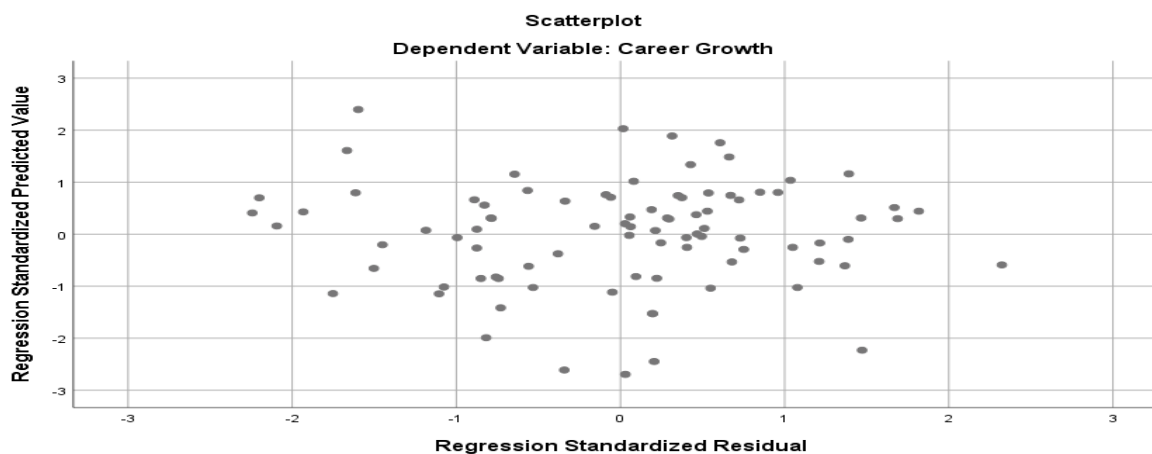


Figure A1: Standardized Residuals Scatter Plot

Table A3: Residual Analysis

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.7932	4.3528	3.1481	.50266	89
Residual	-1.89895	1.96707	.00000	.83693	89
Std. Predicted Value	-2.696	2.397	.000	1.000	89
Std. Residual	-2.243	2.323	.000	.989	89

a. Dependent Variable: Career Growth