
The Partnership Experiences in Auditing Firms

Evidence from the Kingdom of Saudi Arabia

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Abstract:

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

Keywords: *Partnership, kingdom of Saudi Arabia, Phenomena, Interviews .*

(JEL) Classification : *G11, G14 .*

1. Introduction:

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

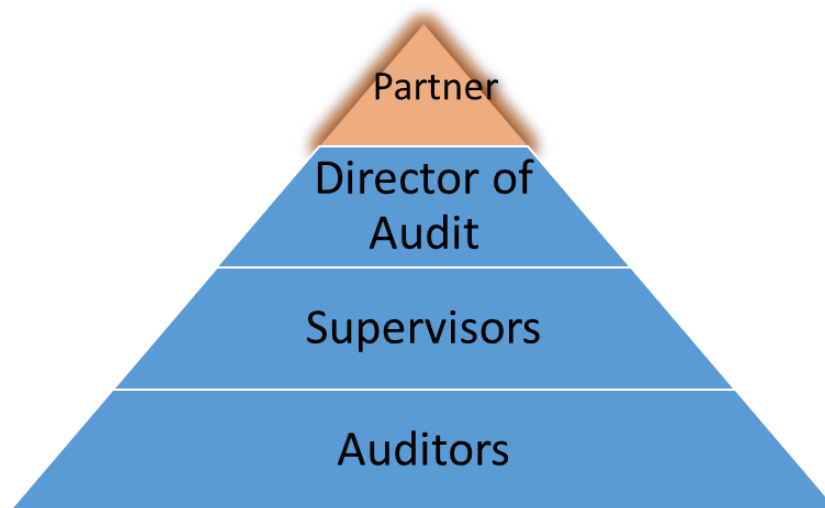


Figure 1.1 Organizational Structure in Accounting Firms

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

In the Kingdom of Saudi Arabia (KSA), the president of the Saudi Organization for Certified Public Accountants (SOCPA) has pointed out that the percentage of Saudis working in the accounting profession area does not exceed 28% (Matar, 2011). In addition, despite the number of Saudis working in the administrative fields is relatively large, but the number of Saudis who work as accountants and auditors is very small (Matar, 2011). To organize the accounting profession area in KSA, the SOCPA works on applying the most important professional rules. However, many

problems and challenges still surround the accounting profession in KSA. According to Albader (2015), the major problem in the accounting profession in KSA lies in the fact that Saudis accountants are not adequately qualified. Moreover, the increased competition among the professional offices in KSA made the accounting fees compared to the provided services is relatively low (Albader, 2015). Nonetheless, the biggest challenges that have increased in the accounting profession in KSA is the rapid developments that are widely circulating in the world, especially in the areas of economic and accounting, which made the development of the accountancy profession a fundamental requirement (Al-Angari, 2007).

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

After proving their experience and ability to deal with the routine and emerging tasks, accountants can get many good jobs and positions like partnership (Carnegie & Napier, 2010; Satatva, 1999). in the case of KSA, there is a significant lack of Saudi partners in the accounting profession, as the Saudi partners form 28% of the total accountants in KSA (Matar, 2011), which is contrary to the requirements of economic growth in KSA that requires growth in the number of accounting partners. This fact indicates to the lack of interest among Saudi accountants to become partners. As pointed previously, the pressure that is generated by the accounting profession and the lack of required skills are formed main factors of Saudi accountants to move away from accounting profession and from becoming partners in the future. Moving away from the accounting profession and from becoming partners is a result to having unclear overview of the required skills, challenges and obstacles that associated with accounting profession. Accordingly, Saudi accountants need to know, in details, the reality of going through the partnership path in terms of the required skills, challenges and obstacles, to be encouraged to start the first step to become accounting partners in KSA. To the best of the researcher's knowledge, there is a significant lack of studies that help Saudi accountants to know, in details, the required skills, challenges and obstacles that associated with the partnership path in KSA, which does not serve the Saudi economy and companies.

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

Contribution to Knowledge and Practice

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

Helping Saudi accountants to know, in advance, the required professional and non-professional skills for the partnership, which may encourage them to prepare and equip themselves with these skills before the start of the partnership journey. This point may enhance the opportunities of Saudi Accountants in attaining the success. In addition, this study helps Saudi accountants to know, in advance, the obstacles / challenges that may face them, which may also enhance their determination to pursue the path of partnership when they face these obstacles / challenges. Knowing the obstacles and challenges in advance may lead to increase the number of Saudi partners in KSA, because they will be prepared to the various obstacles / challenges that may affect their motivation to successfully end the partnership path. Moreover, the current study provides Saudi accountants with suggested ways to face the obstacles / challenges in the career path of accounting partnership, which may facilitate the partnership path in front of Saudi accountants and saves them a lot of time to get to the top of pyramid in accounting profession, which is the partnership. Finally, the aforementioned points reflect the significance of the current study in providing a clear insight of Saudi accountants who willing to become an accounting profession partner. As well, the results are significant of Saudi regulators of accounting profession in developing the regulations that govern the accounting profession in KSA.

Contribution to Theory

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

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

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

2. Literature Review:

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

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

Accounting profession has passed many stages of development since the last quarter of the 19th century, where the first major accounting body in the world is established in America, which is the American Association of Public Accountants (Zeff, 2003). In America, New Yourk was the first state that passed a law, in 1896, to recognize the qualification known as Certified Public Accountant (Zeff, 2003). From the earliest days of the profession, accounting firms rendered consulting services. By the 1910s, they included the installation of factory cost systems, studies of organizational efficiency, investigations in connection with possible investments in other businesses, and an array of other services to management, which, as Carey writes, "were often rendered in conjunction with audits" (Carey 1969, 146). But accounting, auditing, and taxation constituted the solid core of the firms' services.

Al-Shammari *et al.* (2007) has shown that the governments of the GCC countries are involved in the regulation of the financial standards and they control the accounting and auditing professions. The percentage of the Saudis working in accounting profession is quite low as compared to other countries. The number of Saudis working in accounting does not even exceed 28% (El-Firjani & Faraj, 2016).

Historically, public accounting career paths have been "up or out," with the standard career progression being from staff to senior to manager to senior manager to partner (Almer et al., 2011). According to the system of accountants in the Kingdom of Saudi Arabia, partners are entitled to sign the audit report, and due to the small number of Saudis partners, this is not something common in the country.

With the passage of time, the importance of accounting profession and auditing services was rising rapidly for many parties (Zeff, 2003). For governments, the accounting profession and auditing became from the main instruments of governments to verify the validity of corporate financial statements and impose the taxes (Bloomfield, Bruggemann, Christensen, & Leuz, 2017). Moreover,

the CPA accountants have used in many cases as investigators are appointed by governments to study and discover financial crimes (Bloomfield et al., 2017; Zeff, 2003). Regarding corporate managements, the accounting profession and auditing services have developed significantly, as they became provide services relate to the financial efficiency, analysis for potential financial problems, and consulting for solving financial problems (Gammie & Joyce, 2009). Finally, the accounting profession and auditing services have become very important of shareholders in terms of ensuring the non-exploitation of resources by managements in a manner that contrary to the interests of shareholders, ensuring the continuity, success, and growth of corporations, and determining the effectiveness of managements in using the resources of corporations in the best way (Weik, Eierle, & Ojala, 2017).

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

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

Likewise, De Lange, Jackling, and Gut (2006) found that the accounting curriculum has failed to provide skilled and well-equipped professional accountants according to the needs of the market, despite strong demand for specialized manpower. While, the employers are seeking a diverse range of skills and attributes in new graduates in order to maintain a competitive advantage, despite the fact that many countries are facing skill shortage in the area (Birrell, 2006).

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

The professionals in Accounting profession suffer from many problems, especially in terms of job satisfaction and high job turnover rate (Ghani, Said, Nasir, & Jusoff, 2009; McDowall & Jackling, 2010). The researcher has used McClelland's theory, which has not been previously applied to examine job satisfaction, because it might provide a conceptual explanation as to why some individuals experience relatively high level of job satisfaction in the workplace, while those who have little or insufficient experiences have a relatively low level of job satisfaction (Harrell Michael & Adrian, 1984).

Alsaad and Darweesh (2008) believed that the supervision of accounting professionals in the KSA must focus on the quality of performance in order to be in line with their interest to contribute to the development of the accounting profession. Despite this professional interest in the performance, there are remarks and signs that indicate the presence of irregularities affecting the performance of accounts professionals. Meanwhile, it is indicated that accounts professionals have to face a number of challenges since the beginning of their work and during their training.

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

KSA has witnessed significant developments in all areas, including the enterprise sector during the past two decades (Albader, 2015). These developments have elevated the awareness about the importance of financial reporting and its impact on the national economy as a whole (Malo-Alain, 2017). Thus, the government has taken serious steps to strengthen both the accounting and auditing professions. Some of these steps were announced by the Ministry of Commerce in Accounting and Auditing Standards Directive in 1985, which became mandatory in 1990 (Albader, 2015). These steps culminated in the issue of royal approval in 1991 for the establishment of the Saudi Organization for Certified Public Accountants (SOCPA) to deal with the organization of the accounting and auditing professions (Hudaib & Haniffa, 2013).

Organizational justice in the accounting profession has become one of the main issues that have been addressed, especially when the employee wishes to leave his job at the accounting firm to work in another. Justice in the accounting profession is an important requirement in the eyes of some accountants and its absence means discrimination and racism. This, undoubtedly, leads to a decline in job satisfaction and to a high rate of job-quitting and looking for a better alternative (R. Parker & Kohlmeyer, 2005).

However, it is essential to differentiate between job satisfaction and job performance because there is a conflict and ambiguity regarding the work. It is argued that an employee can perform his/her job, but at the same time may not satisfied with the nature of his/her job (Fisher, 2001).

The impact which occurs when the accountants leave the accounting organizations voluntarily or reluctantly is substantially important. Also, calculating the exact cost of this impact is difficult. Therefore, personnel turnover rate has an important effect on organizations' operating costs and is directly related with the recruitment of the employees and training costs, low level of employee's morale, job satisfaction and perception of customers about service quality (Hancock, Allen, Bosco, McDaniel, & Pierce, 2013). There are a number of basic capabilities of the people who work in the accounting profession. These include the awareness of using technological programs in accounting. It is important that any new accounts must be able to deal with the modern technologies. Now, according to some studies, it is found that it is important for the auditors to learn some relevant technology, especially Excel program, in the view that technology is an important tool for this profession (Harrast, Strong, & Bromley, 2010). The accounting jobs were rated among the five most skills required jobs in the world (Davis, Farrell, & Ogilby, 2010).

According to the International Federation of Accountants (IFAC) and American Institute of Certified Public Accountants' (AICPA), the accounting profession has become a claim development, so that work must involve many public accountants' skills, such as financial analysis, communication, leadership and interpersonal skills. Meanwhile, many of the studies have reported the lack of general skills of the individuals involved in the accounting profession at the beginning of the work (Ballantine & McCourt Larres, 2009; Manna, Bryan, & Pastoria, 2009; Sugahara, Suzuki, & Boland, 2010).

Female employees are important to any organization. The undeniable importance of human capital for the accounting profession, and because of the low numbers of female auditors following some social reasons believe that it is necessary to study the causes of this decline, and it must continue to share the goal of the gender to work, especially in the accounting profession (Law, 2010).

In Saudi Arabia, there are more than 23,000 businesswomen and SR 62 billion in untapped bank accounts, as well as the fact that there are 10 Muslim women in 100 executives in the world, which means that women are considered the challenge as their number is rising in the labor market compared to men and more and more women are becoming certified accountants (Sadi & Al-Ghazali, 2010).

3. Research Methodology

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

In this chapter, the underlying research philosophy is discussed along with phenomenology as a qualitative research methodology. After that, choice of respondents and the research participants are given followed by the semi-structured interviews method of data collection. These are followed by the method of qualitative data analysis proposed by Moustakas (1994). The utilization of qualitative research methods enables the researchers to understand the societal or cultural context on which the research is based on. For instance, data quantification may not facilitate the social and institutional background of the research unlike qualitative method (Kaplan & Maxwell, 2005). Furthermore, a qualitative method of study is suitable for the present study as it attempts to examine the meaning behind being a partner in the accounting firm. The definition of the qualitative approach may also encapsulate the concept whereby the research make use of it to develop complex, holistic picture of the research topic in an actual environment (Creswell, 1998), which serves the purpose of the present study's objectives. In present research study, interviews are used as the primary tool for data collection. In particular, interviews are conducted with the partners working in the local and international accounting and auditing firms in Saudi Arabia.

As previously mentioned, the present study adopted the qualitative approach through using the phenomenological method to describe the partnership phenomenon, specifically the challenges, skills, and the ways to overcome the challenges in the KSA. Similar studies were conducted previously adopted the same method (phenomenological method), such as the study of (Halabi, Barrett, & Dyt, 2010) that shed the light on the financial information employed for the assessment

of small companies performance. In their study, Halabi, Barrett, & Dyt (2010) described how the small companies are sensitive toward the assessment of performance and how this assessment affect these companies. In addition, the study of (Law, 2010) that used the qualitative method, specifically the phenomenological method, to investigate the reasons behind the lack of female checkers in Hong Kong’s accounting sector. In this study, Law (2010) explained that the structure of society, the pressure of profession, and the difference in preferences are the main reasons for the lack of female checkers in Hong Kong’s accounting sector. Further, the study of (Royle & Hall, 2012) that explored the relationship between McClelland’s theory of needs, feeling individually accountable, and informal accountability for others is also used the phenomenological method. In their study, Royle & Hall (2012) have used the phenomenological method to review the related literature in order to construct a comprehensive and coherent view, which helped in presenting a clear revision.

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

I. 3.1 The Research Participants

The categories of the participants in present research and the cities their accounting firms are located in are presented in Table 3.1. It is evident from the table that in the months from August 2013 to May 2014, the researcher managed to interview 15 partners. The table displays the user group, where the interviewed individuals are categorized under ‘P’. The respondents chosen by the researcher are comprised of partners in accounting firms in Saudi Arabia located in two big cities, who possess high level of expertise in their fields.

All the respondents hold a professional fellowship from the Saudi Organization for Certified Public Accountants (SOCPA), while some of them have additional professional certificates.

Table 3.1
Partners Group

| Interviewee’s Code | Position | City |
|--------------------|---------------------------|--------|
| P1 | Audit Partner in Big Four | Jeddah |
| P2 | Audit Partner in Big Four | Jeddah |
| P3 | Audit Partner | Jeddah |
| P4 | Audit Partner | Jeddah |
| P5 | Audit Partner in Big Four | Riyadh |
| P6 | Audit Partner | Jeddah |
| P7 | Audit Partner in Big Four | Jeddah |
| P8 | Audit Partner | Riyadh |
| P9 | Audit Partner in Big Four | Jeddah |
| P10 | Audit Partner in Big Four | Riyadh |

| | | |
|-----|---------------------------|--------|
| P11 | Audit Partner | Jeddah |
| P12 | Audit Partner in Big Four | Jeddah |
| P13 | Audit Partner | Riyadh |
| P14 | Audit Partner in Big Four | Riyadh |
| P15 | Audit Partner in Big Four | Riyadh |

Semi-structured interviews were employed in present research. The research employed semi-structured interviews as the primary tool for data collection. The interview process comprised of two individuals or groups; the interviewer and the interviewee or the respondent. The interviewer asks the respondent to respond to questions in order to obtain the required information (Bryman & Bell, 2015). To gather the kind of verbal data noted by Giorgi (1997), open-ended and informal questions are used during the in-depth face-to-face interviews.

The procedures followed in employing the semi-structured interviews are discussed in this section. The interview process took nine months from August 2013 to May 2014. From a total of 25 individuals who were listed as respondents, ten backed out and hence, only the remaining 15 were interviewed through face-to-face semi-structured interviews. The interviewer ensured that the interview venue had a good atmosphere, devoid of noise and obstructions for effective recording. Interviews are conducted with 15 partners included in the Saudi Organization for Certified Public Accountants (SOCPA), and each interview lasted from 23 minutes to 90 minutes.

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

Table 3.2

Manifest Content Analysis

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

3.2 The Method of Data Analysis

A qualitative analysis involves working with research evidence, organizing it, categorizing it into units synthesizing, pattern searching, outlining the important parts to be learned and determining what to relay to others (Bogdan & Biklen, 1998). The first phase of data analysis is to create a textural description of each participant's lived experience. The second phase is called the structural description of the phenomenon, which is a reflective or interpretive phase. In order to carry out the textural analysis in present study, first a summary is created of the descriptive context of each participant. In addition, an organized and prioritized version of each person's experience is created. For this purpose, the transcriptions of the interviews for each participant were read multiple times by the researcher. The next step is to create an outline of the experience. This outline allowed the essence of the experience to unfold. Seeing the details written out on paper allowed for connections to be made between ideas and overlapping ideas to be consolidated. It also allowed for the best examples of overlapping ideas to be selected. Finally, the outline allowed for the prioritizing of themes that were essential from those that were incidental. In addition, during data collection and analysis, the constant comparative method is relied upon to help in developing themes and creating the interpretation. In conjunction with the hermeneutic circle, the themes are developed through the process of horizontalization. This process included forming an initial interpretation and supporting it with structural descriptions. These statements included cognitive, emotional, and religious acts (Anderson et al., 2001; Lickona, 1999; Russell, 2007), as well as words, phrases, etymologies, metaphors, and analogies (van Manen, 1990).

II. 4. Data Analysis

The analysis is broadly categorized into two main sections. First section offers the textural description of the collected data through interviews regarding lived experiences of the participants. Second part of the analysis discusses more about the themes developed from the hermeneutic circle and principles of horizontalization. The information presented was obtained from the responses shared by each participant during the interviews. An amalgamation of the participants' stories is provided to describe the essence of the lived experience in the accounting profession until they became partners. They have all been assigned a pseudonym to maintain confidentiality.

4.1 Textural Description

III. This section presents the textural analysis for the collected data through interviews. The summary of participants' narratives is given in the descriptive context.

Based on the interview of one of respondent named Yaser, researcher found that computer/IT skills, English language skills, self-supervision, moral & occupational commitments are key job skills required to become partner in accounting firms of KSA. On the other hand, professional errors, professional clashes, racial discrimination and non-favorable social circumstances for women are the responsibility of Saudi partners.

Another respondent elaborated some of the key job skills required to become a partner in accounting firms in Kingdom of Saudi Arabia are strong and effective personality, professional

accounting fellowships, relevant job experience, public relations and analysis and moral commitment and adherence. Whereas; the challenges are computer literacy, professional clashes and English language. Respondent named Abd Al-Kader's lived experience in becoming a partner in accounting firm in Kingdom of Saudi Arabia, some of the key job skills required to become a partner in accounting firms in Kingdom of Saudi Arabia are good English language, electronic auditing, Saudi fellowship and patience for promotion despite low wages. While, racism and transportation issue for women are obstacles as female gender is not allowed to drive car in Saudi Arabia.

Another respondent identified professional experience, English language, marketing skills, & leadership skills are key job skills which are required to become partner in Saudi accounting firms. On the other hand, the challenges to become partners in accounting firms in KSA as found by researcher by these interviews are long working hours, racism and inappropriate environment for women. Respondent Waleed's lived experience in becoming a partner in accounting firm in Kingdom of Saudi Arabia, he identified Saudi fellowships patience and commitment and respect for work schedule. On the other hand, challenges are to have work life balance, gender discrimination against women and transportation for female.

Respondent Mohammad identified additional key job skills for the under discussed purpose includes self-development, administrative performance, spirit of initiative, self-judgement and analytical ability. He also embarked about the challenges are unclear protection rules and strict punishment in case of errors. Another respondent identified that interpersonal skills, knowledge, work life balance, and professional standards along with ambitions are key skills required for the said purpose of becoming partner in accounting firm in KSA. The challenges include women's limitation and family responsibilities.

Hardworking, ambitions, communication skills, English language skills, professional experience, leadership skills, and computer literacy are the key job skills required for the said purpose of this researcher paper addressed by another respondent named as Khalid. Racism and gender discrimination are the challenges faced by the partners in Saudi accounting firms identified by Khalid as respondent. Another respondent named Yaseen added other factors like professional certifications and commitment to work schedules for the purpose of becoming partner in Saudi accounting firms. Gender discrimination is the major challenge for KSA for partners in accounting firms. Respondent named Khalil also identified same points as key job skills requirement in order to become the partner in Saudi firms. He also included that challenges are gender discrimination and work life balance. Respondent Huda had same points to be identified for the said purpose and challenges related to female workers include discrimination and work life balance. Moreover, women are also facing additional challenges of family and social obligations. Transport is also a major problem for women in KSA as driving is not allowed to women there. Covered attire also works as a challenge in the marketing aspect of the job of a partner.

Additional key job skills such as knowledge about change in accounting standards and business system of KSA, as well as discipline and consistency are important to be consider in order to achieve purpose of research paper. Challenges identified by Hussain include emotions and confidence on one's own country mates are needed to be considered. In addition, there is transportation problem for women in KSA as women are not allowed to drive there. Respondent named Al-Nader identified adequate professional training, strong personality and hardwork is required to become a partner in Saudi accounting firms. As far as the challenges in becoming partners in accounting firms in KSA are concerned, Al-Nader affirmed that stress, racism, the

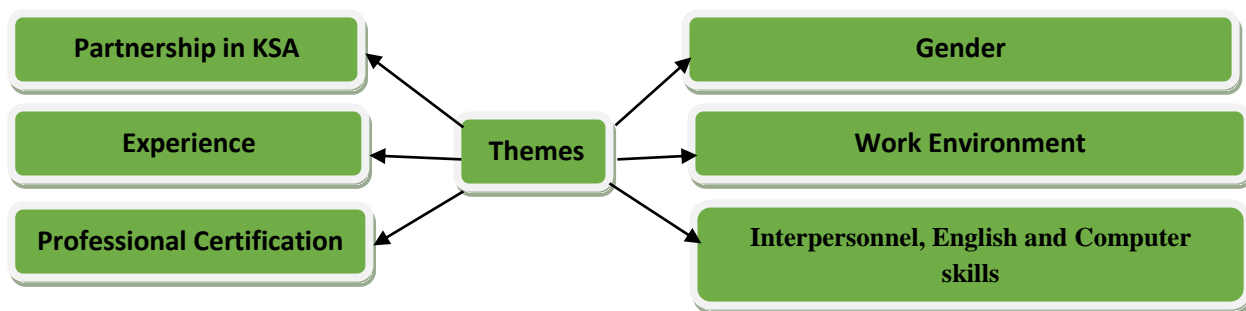
presence of non-saudi fixed term partner and illegal Saudi working as advisers and partners are the major challenges. Talking about women presence in the accounting profession, he asserted that it is hard for women to persist and compete in this profession as he has not seen women working in this profession and time is required to consolidate the place of women in accounting profession.

Another respondent named Sami identified the same key job skills as previous respondents with the addition of clear objectives and clear vision in order to become a partner in accounting firms in Kingdom of Saudi Arabia. Challenges are inexperience, lose control of SOCPA over companies, racism and carelessness by media and society are important hurdles. Talking about women presence in the accounting profession, he asserted that the presence of women in accounting profession is recent. At the end respondent Ihssan added new factor of contemporary knowledge of accounting and auditing standards, patience, interpersonal and communication skill and commitment to work schedules to the previous respondents in order to become Saudi partner in accounting firms. . Talking about the challenges in becoming partners in accounting firms in KSA are concerned, Ihssan asserted that long working hours in rush periods, racism and discrimination are the major challenges. Talking about women presence in the accounting profession, he asserted that the women face additional challenges and problems in KSA.

4.2 Thematic Analysis of the Data

Hemes are the horizons or views of the phenomenon held by the participants (Moutakas, 1994; Van Manen, 1990). A total of six major themes were derived from the data analysis. Following figure presents a graphic representation of the underlying themes based on the textural description of the collected information. All the participants shared about experience, gender, professional certification, work environment, interpersonal skills, English language skills and partnerships in KSA. Following thematic diagram is derived from the interviews from different participants.

Figure: 1



5. Conclusion of the Study

This research sheds a light on the description and understanding lived experiences of partners of accounting firms regarding the job skills required and the challenges in becoming a partner in accounting firms in the Kingdom of Saudi Arabia in order to seek the answers of the research questions. The objective was to conduct an analysis of the partners' viewpoint concerning their experience of becoming a partner in their firms.

The careful analysis of the collected data through interviews revealed that the required job skills required to become a partner in accounting firms in KSA are English language skill, computer skills including electronic auditing, marketing skills, interpersonal skills, leadership skills, self-supervision, moral and occupational commitments, relevant job experience, Saudi fellowship along with other professional certifications, patience, prospective outlook, analysis, invention and innovation skills, ambition, hard work and consistency. On the other hand, the challenges faced by the partners to reach this position were primarily stress, racism, gender discrimination, work life balance and the presence of incompetent Saudi partners in the companies. These identified required job skills and challenges to become a partner in accounting firms in KSA are categorized into six distinct themes as; experience, partnerships in KSA, interpersonal and basic language and computer skills, professional certification, work environment and gender.

The contribution of present research is manifold. First, it contributes to the existing body of empirical literature pertaining required job skills and challenges faced by partners in accounting firms in general and in Kingdom of Saudi Arabia in particular as the research studies of this area are still lacking and what few there are, were culled through peer-reviewed publications.

6. Limitations and Recommendations

No study is without its limitations in terms of design, methodology, data accessibility and the study results interpretation. The participants are Saudis, limitation in the form of culture, regulations and the country's system also exist. Hence, the study findings may not be suitable to be extended to other countries. Furthermore, limitations can also be observed in terms of the level of experience of the partners, who possess varied knowledge and experience in auditing firms.

In addition, the present study recommends the following:

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

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