

### **Abstract**

This study explores factors influencing career advancement among accountants in selected government institutions in Lusaka District. It addresses a noticeable reluctance among public accountants to pursue further education, a phenomenon not thoroughly examined. Objectives include identifying factors discouraging career advancement (Push factors), ascertaining factors attracting public accountants toward advancement (Pull factors), and determining incentives provided by public institutions. Using an Explorative Case Study Design with a qualitative approach, 18 respondents were purposively sampled for rich insights. Semi-structured interviews, focus group discussions, and human resources document reviews collected data, analyzed thematically, and presented under themes. Push factors include lack of sponsorship for training and absence of salary upgrades post-completion. Pull factors in some institutions are recognition of study leave, salary scale upgrades, and promotions based on higher qualifications. Institutional incentives comprise study leave, promotions based on qualifications, and study sponsorship for specific training. The study concludes that push factors are institutionally driven, pull factors are limited, and incentives align with organizational policies. It recommends addressing push factors, consistently emphasizing pull factors, and guiding employees on organizational policies to optimize benefits. Institutions need to consider and address perceived push factors while consistently upholding pull factors and re-orienting employees on organizational policies.

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