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# Integration challenges, immigrant characteristics and career satisfaction for immigrants in the field of accounting and finance: An empirical evidence from Canada

Oliver Nnamdi Okafor<sup>\*</sup>, Kenneth Kalu*Ted Rogers School of Management, Toronto Metropolitan University, 350 Victoria Street, Toronto, Ontario M5B 2K3, Canada*

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## ABSTRACT

Although immigrants are subject to structural and cultural vulnerability, little attention has been devoted to understanding the integration challenges they face in building a career in accounting and finance. This study investigates those challenges and addresses how such challenges and immigrant characteristics influence career satisfaction. The study draws on the life course perspective to survey Canadian immigrants. It finds that the integration challenges are multidimensional, comprising workplace discrimination, non-recognition of foreign education and experience, and ethnic differences, where the devaluation of prior education and experience is the worst challenge for new Canadian immigrants. Further, workplace discrimination and devalued education and experience negatively influence career satisfaction. However, ethnic differences exert no significant effect on career satisfaction. Evidently, this study is the first to measure dimensions of immigrant integration challenges and how they relate to career satisfaction. The identified challenges and suggestions may be of benefit to enterprises, government institutions, and professional bodies that aim to improve inclusion, equity, and career outcomes.

## 1. Introduction

Immigrants provide important services in areas such as accounting and finance in their host countries. While interests in migration studies span many occupations, heightened by immigration controversies and hostilities toward immigrants in many countries, few studies examine migration in the field of work in accounting and finance. [Agyemang & Lehman \(2013\)](#) highlight that migration encompasses accounting-relevant concepts, such as cost, benefit, risk, and control; however, accounting scholars remain 'less actively engaged'. Moreover, [Lehman et al. \(2016\)](#) observe that although immigration is a major social issue, accounting research on migration is scanty. Despite the inherent structural and cultural vulnerability immigrants face ([Bustamante, 2002](#)), little attention has been devoted to understanding the integration challenges they encounter in building a career in accounting and finance. Hence, this study bridges the noted gap, thereby answering the calls for more studies on migration by investigating the integration challenges immigrants face and their career satisfaction in accounting and finance roles. Accordingly, it addresses two objectives, the first paving the way for the second. First, the study investigates work-related (integration) challenges immigrants face in accounting and finance roles empirically. Second, it explores how such challenges and immigrant characteristics relate to career satisfaction for immigrants in the field of accounting and finance.

<sup>\*</sup> Corresponding author.

*E-mail address:* [oliver.okafor@torontomu.ca](mailto:oliver.okafor@torontomu.ca) (O.N. Okafor).

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In this study, career satisfaction is operationalised as an internally-defined career outcome (Greenhaus et al., 1990) and measured as immigrants' reflective assessment of satisfaction with current employment, career since migration, career prospects and quality of professional life (Amit, 2010; Greenhaus et al., 1990; Kahneman & Krueger, 2006). Moreover, the study focuses on accounting and finance as related occupations following prior studies that focussed on accounting and finance disciplines or professionals (e.g., Firth, 1981; Loughran & McDonald, 2016; and Tucker, 2010).

This study contributes to the literature in several ways. First, extant studies have suggested that the working class has "been denied a voice in the accounting literature" (Cooper, 1997, p. 35) and called for more research on experiences of workers in the field of accounting (Alawattage et al., 2021). Although aspects of experiences of immigrant workers have been studied in other occupations, such as medicine (Calvasina et al., 2014; Chen et al., 2010; Shanafelt et al., 2012), nursing (Nortvedt et al., 2020; Xiao et al., 2014) and engineering (Boyd & Thomas, 2001; Remennick, 2003), challenges and critical work-related situations and outcomes differ across occupations. For example, Shanafelt et al. (2012) find that burnout and satisfaction with work-life balance are significantly different for US physicians relative to US workers in other fields. Further, Berry (2001) suggests that knowledge of immigrant experiences largely stems from anthropology, demography, economics, political science, psychology, and sociology disciplines. Since immigrant experiences are subject to contextual factors (Takenaka & Pærregaard, 2015; Reitz, 2007a, 2007b), understanding the challenges and career satisfaction for immigrant workers in the field of accounting and finance contributes to the literature on workers' experiences and immigrant integration. For the purpose of this study, immigrant integration entails accepting immigrant into the host country's core institutions, such that the immigrant is able to have access to the economic and social benefits accruing to every other member of society (Heckmann & Schnapper, 2003), and is equally subject to the norms, laws and other statutory obligations that may be applicable in the host country (Bommes, 2012).

Second, researchers have given very little attention to how participation in the labour market affects immigrants (Parutis, 2014). Investigating immigrants' career satisfaction is important because career satisfaction increases occupational and organisational commitment (Lee et al., 2000; Poon, 2004). Third, in addition to qualitative analysis, this study applies quantitative research methods, which have been largely ignored in critical accounting studies. According to Richardson (2015, p. 67), 'the critical accounting project, and Critical Perspectives on Accounting (CPA) in particular, has emphasised qualitative methods to the point of making the rejection of quantitative methods an article of faith'. However, the combination of qualitative and quantitative analyses could strengthen a study and help to produce more complete results (Creswell & Plano Clark, 2007; Greene, 2007; Greene & Caracelli, 1997; Jick, 1979; Patton, 1999). Jick (1979) notes that because quantitative and qualitative research methods each have specific limitations, a combination of both methods can cancel out the disadvantages of each one, and help to produce more valid results. Fourth, this study answers calls for more accounting studies on migration (Agyemang & Lehman, 2013; Lehman et al., 2016).

Migration studies in accounting and finance span the neoliberal globalisation and identity relationship formation based on experiences of Canadian immigrant-chartered accountants from India (Annisette & Trivedi, 2013); how accounting is implicated in the immigration policies of Canada, the UK, the US, and Italy (Lehman et al., 2016; Piannezi & Ashraf, 2022); operationalising ethnicity-based discrimination in the accounting profession (Huang et al., 2016); constructing governmentality and identity from the income tax returns of immigrant couples (Bujaki et al., 2017); how discourse makes and remakes the accounting profession (Annisette, 2017); and deployment of accounting in governing and disciplining Filipino migrant workers in Hawaii (Dyball & Rooney, 2019). However, none examines the integration challenges faced by immigrants in the field of accounting and finance and the dimensions of such challenges. Moreover, determinants of career satisfaction for immigrants in accounting and finance roles such as accounting functionaries (e.g., accountants and bookkeepers [Edwards & Walker, 2008]), financial analysts, financial planners, financial advisers, and credit analysts are unknown.

The study uses quantitative data from closed-ended survey questions and qualitative comments from open-ended questions to contribute to the accounting literature on career challenges for immigrants (Annisette & Trivedi, 2013) and ethnicity-based discrimination (Huang et al., 2016). It adapts Jasso's (2003, p. 331) life course perspective, which proposes that migration challenges, success, and permanence depend on the historical context, migrants' age at migration, and factors such as country of origin and destination conditions and laws and "migrant's enduring endowments and characteristics".

Canada is the study setting, given its rich institutional landscape for examining lived experiences of immigrants. In 2021, immigrants accounted for approximately 27% of the Canadian labour force (Statistics Canada, 2022), and nearly a half of the Canadian population is projected to comprise immigrants and second-generation immigrants by 2036 (Yssaad & Fields, 2018). Based on the 2019 report by the United Nations on international migration, Canada had the sixth-highest level of net immigration at a yearly average of 245,000 immigrants, behind the US (974,000), Germany (466,000), Turkey (318,000), the Russian Federation (271,000), and the UK (260,000) (United Nations, 2019). Importantly, Canada has the highest immigrants to national population ratio (21.3%) in North America (comparatively, that of the US is 15.4%) as of 2019 (International Organisation for Migration, 2019; OECD, 2021). Despite the Canadian context of this study, its implications may be relevant beyond Canada since the research problems, as demonstrated above, are not unique to Canadian immigrants.

The remainder of the study is as follows. Section 2 presents the literature review on the current immigration situation in Canada, migration studies in accounting and finance, and the life course perspective to understand the factors shaping immigrant experiences. Section 3 describes the research methodology. Section 4 addresses the first research objective, and Section 5 addresses the second research objective. Section six concludes the study.

## 2. Literature review

### 2.1. Immigration in Canada

Immigrants occupy an important place in Canadian society, given their critical roles in the country's social and economic development (Government of Canada, 2019; Picot & Rollin, 2019). They make up a significant portion of the Canadian labour force, and businesses established by recent immigrants create jobs, boosting the Canadian economy. For example, immigrant-owned businesses accounted for 25% of net jobs created in Canada from 2003 to 2013 (Picot & Rollin, 2019). Since Canada is characterised by an ageing population and low fertility rate, immigration remains a critical instrument for the country's continued growth and stability (IRCC, 2018).

In recent years, immigration has predominantly become an economic development tool; destination countries rely on immigrants for labour, capital, market, and specialised skills (Gibney & Hansen, 2005; Kretsedemas, 2011). In Canada, as in other liberal democracies, immigration policies have created such categories as 'economic class', 'skilled workers', and 'business immigrants', suggesting a delineation based on the potential economic contributions of immigrants (Bofanti, 2014; Kretsedemas, 2011). This form of delineation has led some to argue that neoliberal economic considerations have whittled down the humanitarian and social benefits of immigration, as immigrants tend to be viewed as factors of production (Akbari & MacDonald, 2014). Perhaps immigration policies have focused largely on satisfying the economic development considerations of the host country, with little regard to the characteristics, aspirations and challenges faced by immigrants. Prior studies suggest that enhancing immigrants' experience should also be central to the immigration policy (Kaida, 2013; Kalu & Okafor, 2020).

Canada's Immigrant Settlement Programme is designed to facilitate prompt integration of new immigrants into the economic and social lives of Canadian society (Government of Canada, 2019). It funds organisations that deliver services such as language training and employment-related support to immigrants. During the 2012–2016 period, the settlement programme distributed an average of \$581 million annually to support several immigrant settlement agencies to provide services to facilitate immigrant integration; it served 412,392 unique clients who utilised various services between 2016 and 2017 (IRCC, 2017). While successful integration of every immigrant is an important goal of Canada's immigration policy, studies have noted divergent settlement and integration trajectories for immigrants based on immigration category, occupation, gender, ethnicity, or race (Teixeira et al., 2007). As Huot et al. (2016) noted, extant immigration policies affect migrants and undermine their chances of successful integration in Canada.

Despite the importance of immigration to the Canadian economy, many immigrants face various challenges in constructing their new lives in the Canadian society (Huot et al., 2016), as in other immigrant-receiving countries. In some cases, immigrants' prior education in their home-country is devalued in Canada, inducing a situation where highly qualified and visible minority immigrants with graduate degrees comparable to those of Canadian universities are relegated to doing menial jobs in Canada (Li, 2008; Reitz, 2001; Reitz, 2007a). Prejudice also dampens the immigrant experience. Stereotypes based on real or imagined cultural or religious differences often encourage profiling, resulting in significant negative impacts on immigrants' economic and career progression and overall experiences (Adida et al., 2014). Moreover, consistent with the dominant position of men and subordination of women documented in literature (e.g. Cooper, 2023; Halabi et al., 2022); gender shapes the employment and career trajectories of immigrants (Paré & Therasme, 2010). Extant studies show that immigrant men, on average, earn more and are more likely to ascend the corporate ladder faster than women, even after controlling for education and experience (McCall, 2001; Slootjes & Kampen, 2017; Taylor et al., 2012). Overall, the nature and scope of support services available to immigrants, relevant government policies and institutions in the host country, and immigrant background and choices are expected to shape immigrants' overall experiences.

### 2.2. Integrating immigrants in the field of accounting and finance

Immigrant integration in a receiving country is generally conceptualised as operating on three levels: individuals, organisations, and institutions (Rajendran et al., 2020). Several studies emphasise the importance of various integration services designed to enhance immigrant experiences, facilitate their career and economic successes, and equally support their contributions to the host society (De Lange et al., 2020; Kalu & Okafor, 2020; Penninx & Garcés-Mascareñas, 2016; Rath & Swagerman, 2016; Takenaka & Paerregaard, 2015). In Canada, some of the immigrant integration services include language training, development of job-search and interview skills, and to a limited extent, entrepreneurship support services such as training on how to write a business plan and how to obtain business financing (Kalu & Okafor, 2020).

However, some question the concept of immigrant integration, arguing that it often assumes the existence of an ideal socio-economic standard. For example, Gibney & Hansen (2005) argue that integration is often examined from a functionalist perspective, which assumes universal standards or coherent norms that define the host society. Similarly, Schinkel (2010), Waldinger (2003) and Lindo (2005) contend that the very society to which immigrants are expected to merge is often not well defined; thus, identifying common worldviews, norms, and success measures to gauge how well immigrants have integrated into the host society may be challenging. Despite such critiques of immigrant integration as an immigrant's normative movement from 'outsider' to 'insider', it remains an important public policy for Canada and many immigrant-receiving countries (IRCC, 2017). From the individual perspective, integration may be shaped by factors including immigrant attitudes; backgrounds, characterised by elements such as education, career, and social attributes; and choices, such as furthering education in the host country. Thus, identifying the integration challenges faced by immigrants could help the government in designing public policies and in funding programs that would ameliorate the challenges and make for seamless integration of the immigrants into their host countries.

As with other professions, an individual is expected to possess the education and skills necessary to perform effectively in

accounting (Larson, 1977). Such skills and competencies can be demonstrated in several ways; however, having an accounting degree, mastering appropriate business communication skills, proficiency in relevant information technology infrastructure, and the ability to function in multicultural settings are reasonable expectations approximating the skills and competencies necessary for accounting (Chillas, 2010; Johns, 2010; Kavanagh & Drennan, 2008). Even so, such skills alone do not guarantee smooth entry and participation in accounting and finance roles given gender, ethnic, racial, and socio-cultural discrimination (Huang et al., 2016; Ikin et al., 2012; Jacobs, 2003; Richardson, 1987). For instance, Richardson (1987) notes that even where individuals possess all the necessary education and technical skills, they may face major challenges working in accounting because of their socio-cultural backgrounds. Accordingly, Hu et al. (2013) and Patel (2003) confirm that cultural characteristics and differences influence professional judgement in interpreting accounting standards and ethics because certain dominant and elite groups of accountants devise different strategies to exclude others to maintain exclusive privilege or status of being associated with the accounting profession. Jacobs (2003) also confirms the social class discrimination, observing that individuals from higher social backgrounds and graduates from middle-class families were more likely hired as accounting trainees by the 'Big Five' in Scotland than graduates from poor and working-class backgrounds.

Further, Gray & Murray (2011) identify language competency, with more emphasis on spoken language fluency, as necessary for an accounting graduate to work in an accounting firm and advance to higher management positions. Relatedly, Spence & Brivot (2011) suggest that English was disguised as the professional standard to denigrate and exclude non-Anglophone accountants in the Association of Accountants in Montreal, Canada, in the formative years of the professional accounting association. They posit that individuals lacking the preferred linguistic habitus were considered inadequate and unlikely to advance in the profession. Consequently, many immigrants who did not have typical Anglophone accents were systematically excluded from accounting roles or had a hard time advancing even if they secured employment. With many immigrating to Canada from non-English-speaking countries, discrimination based on language and accent can negatively affect their overall experience.

Hammond (2002) observes that accounting, identified as a *white-collar* job, continues to be an occupation where racial discrimination against African Americans is commonplace. More recently, Huang et al. (2016) find that immigrants suffer racial discrimination in their attempt to enter the accounting profession in New Zealand. They observe that while immigrants of British origin are most favoured, Chinese and East Asian immigrants in New Zealand encounter the most discrimination in the accounting profession. Using a research design that involved fictitious job applications, Firth (1981) finds that considerable racial discrimination exists in the British job market for accountants and financial executives. Moreover, Annisette & Trivedi (2013) and Annisette (2017) highlight other challenges such as explicit and implicit rules designed to keep 'outsiders' from becoming members of the profession, as immigrants strive to become members of professional accounting bodies in Canada. Such discriminations are often based on artificial and symbolic boundaries, such as 'Canadian-trained' versus 'foreign-trained' accountants, and serve as 'gatekeeping' to preserve elites' status quo and privilege (Annisette, 2017). The situation calls for effective integration policies by relevant stakeholders such as governments, accounting bodies, and employers to curb the discrimination challenges and enhance the experience of immigrants who work or seek work in accounting (Hammond, 2002). Thus, Penninx & Garcés-Masareñas (2016) describe immigrant integration as driven by a complex process that usually depends on immigrant actions and choices and host country conditions. However, the extant literature lacks a comprehensive identification of elements and dimensions of immigrant challenges. Since contexts shape immigrant experiences (Takenaka & Paerregaard, 2015; Reitz, 2007a, 2007b), dimensions of immigrant challenges in the field of accounting and finance need to be investigated.

### 2.3. A life course perspective on immigrant integration

The life course perspective provides a framework to study human growth and development and social pathways over time from various dimensions (Elder, 1994; Elder et al., 2003). It has become increasingly popular in behavioural sciences to examine individuals' pathways as a function of life sequence shaped by time, history, choices, and structural constraints (Alwin, 2012; Vlase & Voicu, 2018). Levy & Bühlmann (2016, p. 36) note that the life course is an important 'ingredient of the notion of a socially structured space inhabited by individual actors.'

The life course perspective calls for multiple levels of analysis, from 'the macro structures and social institutions of society to the micro experience of individuals' (Elder et al., 2003, p. 7). As Jasso (2003) indicates, the life course perspective encompasses a gamut of factors relevant to migration, including immigrants' country of origin, background and choices, and migration timing. It also includes the institutional settings and integration strategies in the destination country. The life course perspective indeed furnishes a comprehensive framework for examining the lived experiences of immigrants and development from diverse perspectives over time. It is broad in scope and appropriate for social analysis, enabling the pathways of individuals to be examined within the context of relevant enablers and constraints, such as background, opportunity structures, and institutions (Macmillan, 2005; Macmillan & Copher, 2005). Several studies have applied the life course perspective to examine different aspects of migrants' lives and trajectories (Gardner, 2002; Vlase & Voicu, 2018). Thus, it can be used to understand immigrant characteristics and integration challenges in a host country and how they affect immigrant experiences.

The life course perspective incorporates immigrants' pre- and post-migration experiences, involving several actors and institutions in the origin and destination countries. It acknowledges continuous relationships and networks between immigrants and their native country as important variables in creating the total experience (Jasso, 2003). Emphasising the salience of the life course perspective in immigration studies, Vlase & Bogdan (2018, p. 2) observes that 'Migration is... a major life event for individuals, with profound implications for the pursuit of life goals, organisation of family life, and personal networks, and it can affect, to a considerable degree, their subjective well-being, the sense that migrants make of their existence, and the planning of their future life stages'. Thus, examining lived experiences of immigrants calls for a broad perspective on multiple factors that potentially shape immigrants'

experiences and pathways.

It is useful to examine the pre-migration backgrounds of immigrants because there may be considerable differences in the characteristics of entering cohorts such that the host country's institutional characteristics alone may not fully explain career trajectories and experiences post-immigration. Hence, several studies have noted immigrants' pre-migration backgrounds, such as education, culture, religion, and family structure, as predictors of post-migration success (Bauder, 2008; Vlase & Voicu, 2018). According to Vlase & Voicu (2018, p. 6), 'Various aspects such as gender, family status, life stage at the time of migration, length of time spent abroad, and societal constraints in destination countries impact migrants' capabilities to plan their life transitions and take on social roles, according to gendered and age-based normative expectations'. The authors also suggest that culture, education and religion shape migrants' professional life. Individual actions, choices, and responses to external forces could hinge on evolving circumstances in a particular era, such as government policies and institutions. Thus, time is unsurprisingly intrinsic to the life course perspective (Allan & Gilles, 2003; Elder et al., 2003; Vlase & Voicu, 2018). Life course perspective underscores individuals' freedom to construct their life course through actions and inactions, though constrained by forces, such as time and institutions (Clausen, 1993; Elder et al., 2003; Johnson, 2001). It helps examine immigrants' experiences and paths as a function of 'the context of reception' in the host country (Takenaka & Paerregaard, 2015) and immigrants' background pre-migration and choices within the limits of constraints. Thus, this study draws on the life course perspective to address the research objectives. Rather than formulate hypotheses, the exploratory study seeks to answer two research questions to address the two research objectives.

RQ1. What are the integration challenges and their dimensions for immigrants in accounting and finance roles?

RQ2. How do immigrants' integration challenges and characteristics relate to career satisfaction in accounting and finance roles?

### 3. Methodology

#### 3.1. Research design and variable selection

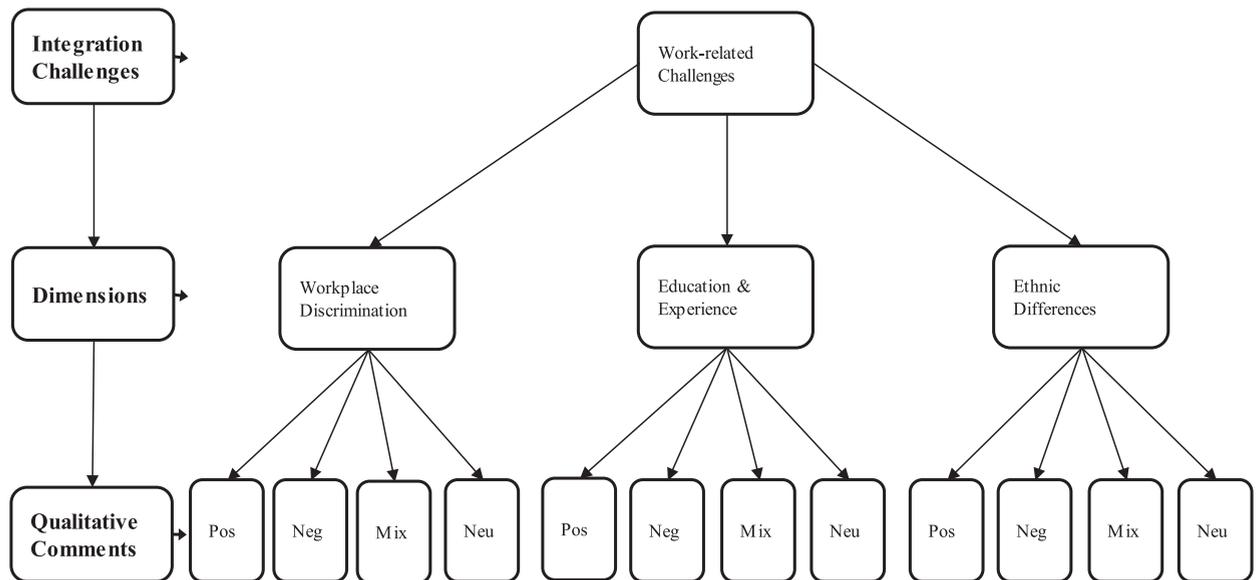
This study employed open- and closed-ended questions in a survey to gather quantitative data and qualitative comments (Creswell, 2014; Okafor et al., 2020; Patton, 1999)<sup>1</sup>. According to Patton (1999, p. 1,194), 'qualitative and quantitative data can be fruitfully combined when they elucidate complementary aspects of the same phenomenon'. The study surveyed Canadian immigrants recruited by an experienced professional survey organisation – Dynata. We analysed survey data using descriptive and inferential procedures. Furthermore, we analysed respondent perceptions using exploratory factor analysis (EFA). Factor analysis is widely used in quantitative social science and has been deployed in critical accounting research (see Celik & Ecer, 2009; Daly, 2005; Daugherty & Tervo, 2008; Cieslewicz, 2014; Dwyer & Roberts, 2004; HassabElnaby et al., 2003 and Saliterer & Korac, 2013). The fundamental goal of factor analysis to summarize data to easily interpret and understand its relationships and patterns via two techniques: exploratory and confirmatory factor analysis (Yong & Pearce, 2013). Exploratory factor analysis (EFA) is used to identify the underlying factor structure of a set of observed variables (Qiu et al., 2023); and as it is driven by data not theory (Sass & Schmitt, 2010), it does not impose any predetermined structure on the outcome.<sup>2</sup> EFA is suitable when the relationships between the observed and unobserved variables are unknown (Byrne, 2016; Okafor et al., 2022).<sup>3</sup> Confirmatory factor analysis (CFA) assumes the existence of a strong theory about factor structure (Hox, 2021) and tests the hypothesis that a relationship exists between observed variables and their underlying constructs (Hoyle, 2000). Given that the dimensions (factors) of integration challenges have not been previously investigated, this study employed EFA to explore the data and uncover patterns that underlie the measured variables (Fabrigar et al., 1999; Yong & Pearce, 2013). Challenges may be linked to immigrants' background, stem from boundary-work that segregates foreign-trained workers, or emerge from outright hostility toward immigrants, which is consistent with the life course perspective, where individuals' pathways are a function of life sequences shaped by many variables (Alwin, 2012; Jasso, 2003; Vlase & Voicu, 2018).

We relied on the life course perspective and prior studies to select variables for the first research objective. Drawing from Huang et al. (2016), Ikin et al. (2012), and Richardson (1987), we selected general discrimination, workplace discrimination, and workplace bias as potential challenges for immigrants in accounting and finance roles. Based on Cox & Orman (2015) and Reyna et al. (2013), we added perceived as untrustworthy, unfairly treated, and subjected to certain higher standards for acceptance. Further, we consulted Annisette and Trivedi (2013) and Annisette (2017) to include the devaluation or non-recognition of previous education and challenges in the transfer of prior professional certification as immigrant challenges. Consistent with the life course perspective and extant studies, we selected variables associated with the immigrant's background, such as cultural differences, different work ethics, and different or unfamiliar technology (Chillas, 2010; Johns, 2010; Kavanagh & Drennan, 2008; Richardson, 1987), and language (Gray & Murray, 2011; Spence & Brivot, 2011). This study also explored variables related to conditions in the host country, such as intimidation or bullying by supervisors and colleagues, as potential challenges to capture workplace bullying (Bergbom et al., 2015; Hogh et al., 2011). We also included jobs with limited opportunities for advancement (Segura, 1989) and a lack of experience and education in Canada. Particularly, we included Canadian education as a choice immigrants could make after migration. Some of the variables stem from qualitative or normative studies (e.g., Annisette, 2017; Annisette & Trivedi, 2013). Respondents were required to rate their perception

<sup>1</sup> We are grateful to the editor and two anonymous reviewers for valuable suggestions and comments.

<sup>2</sup> An observed variable which is also called a measured variable can be measured directly.

<sup>3</sup> An unobserved variable is also called a factor, underlying construct or latent construct, and is measured indirectly by determining how it influences the responses on measured variables.



**Fig. 1.** Deductive Coding of Qualitative Comments Using Hierarchical Classification Frame. Dimensions were identified through exploratory factor analysis of quantitative data and used to categorize each respondent's comments; Qualitative Comments were coded as Positive (Pos), Negative (Neg), Mixed (Mix) or Neutral (Neu), following Santuzzi et al. (2009). Workplace discrimination comprises general discrimination, workplace discrimination, workplace bias, intimidation or bullying by supervisors, intimidation or bullying by colleagues, and lack of trust; Education and Experience relate to recognition and transferability of prior education and experience; and Ethnic Differences refer to cultural differences, different work ethics, language, and technology.

of the extent to which 17 potential challenges have restricted their career opportunities or advancements on a seven-point Likert scale (from 1 as strongly disagree to 7, strongly agree). Furthermore, they were asked to explain their rationale.

Insights from the life course perspective and prior studies also underpinned the variable selection for the second research question. Career satisfaction is the dependent variable, and integration challenges (identified above) and immigrant characteristics are the independent variables. We operationalised career satisfaction as internally-defined career outcomes (Greenhaus et al., 1990) shaped by immigrants' life course challenges and demographic characteristics. We drew on Amit (2010), Greenhaus et al. (1990) and Kahneman & Krueger (2006) to construct the measure for career satisfaction. Respondents were required to rate their level of satisfaction with current employment, career since migration, career prospects and quality of their professional life on a seven-point Likert scale (from 1 as strongly dissatisfied to 7, strongly satisfied).<sup>4</sup> Further, for immigrant characteristics, we relied on the life course perspective and prior studies (e.g., Amit, 2010; Chuah et al., 2016; Cooper, 2023; Vlase & Voicu, 2018) to obtain data on gender, age, year of migration, number of years since migration, the highest education level, Canada education, occupation, employment status, household income, religiosity, professional (certification status) and region of origin. Equation (1) presents the ordinary least squares regression (OLS) model to estimate how integration challenges and immigrant characteristics interact with career satisfaction.

$$Y_i = \beta_0 + \beta_1 X_i + \varepsilon_i, \quad (1)$$

where  $Y$  is career satisfaction,  $\beta_0$  is the intercept of the model,  $\beta_1$  is the slope coefficient,  $X_i$  represents the integration challenges and immigrant characteristics, and  $\varepsilon_i$  is the error term.

Furthermore, we deductively and manually coded the qualitative comments following a hierarchical classification frame. The comments were first categorised into the three dimensions of integration challenges, identified through the quantitative analysis of integration challenges: workplace discrimination, non-recognition of education and experience, and ethnic differences. Following Santuzzi et al. (2009), each qualitative comment was further re-categorised as positive (only positive remarks), negative (only negative remarks), mixed (positive and negative remarks), or neutral (inconclusive or neither positive nor negative remarks). The analysis determined whether the comments were complementary to or incompatible with the quantitative results. Thus, we combined a quantitative analysis with supplementary comments. Fig. 1 presents the hierarchical classification frame used to code the comments.

### 3.2. Data collection and immigrant characteristics

After the Toronto Metropolitan University Research Ethics Board has reviewed the study and survey instruments, data was

<sup>4</sup> We constructed our measure to focus on immigrants and used non-technical and general terms to enhance understandability for the target respondents.

**Table 1**  
Immigrant Characteristics of Immigrants in Accounting and Finance.

Characteristics	Frequency	Percent		
Gender	Male	116	47	
	Female	132	53	
Age	21–30	43	17	
	31–40	54	22	
	41–50	66	26	
	51–60	46	19	
	61 and older	39	16	
Years since migration	1–10	52	21	
	11–20	67	27	
	21–30	57	23	
	31–40	33	13	
	41–50	19	8	
	51–60	15	6	
	61 and above	5	2	
Employment Status	Unemployed	21	9	
	Very severely underemployed	8	3	
	Severely underemployed	7	3	
	Moderately underemployed	14	6	
	Mildly underemployed	38	15	
	Very mildly underemployed	34	14	
	Fully employed	126	50	
Canadian Education	Yes	174	70	
	No	74	30	
Education	≤College Diploma	53	21	
	Bachelor's Degree	133	54	
	Master's Degree	54	22	
	Doctoral (PhD, JD, etc.)	8	3	
Household Income	50,000 and below	49	20	
	50,001–100,000	97	39	
	100,001–150,000	73	29	
	150,001–200,000	17	7	
	Over 200,000	12	5	
Religiosity	Strongly non-religious	47	19	
	Non-religious	17	7	
	Somewhat non-religious	21	9	
	Neutral towards religion	46	18	
	Somewhat religious	46	18	
	Religious	36	15	
Professional	Strongly religious	35	14	
	Yes	96	39	
Region of origin	No	152	61	
	Sub-Saharan Africa	12	5	
	South Asia	70	28	
	East Asia and the Pacific	68	27	
	Latin America and the Caribbean	31	13	
	Middle East and North Africa	12	5	
	Europe and Central Asia	42	17	
	North America	13	5	
	Total	248	100	

*Gender* is a male or female; *Age* in years is grouped as: 21–30, 31–40, 41–50, 51–60, 61 and older; *Year Since Migration* is the number of years post migration grouped as: 1–10, 11–20, 21–30, 31–40, 41–50, 51–60, 61 and older; *Employment Status* is grouped as unemployed, very severely underemployed, severely underemployed, moderately underemployed, mildly underemployed, very mildly underemployed, and fully employed in a job commensurate with education, skills, and availability; *Canadian Education* refers to whether a respondent acquired Canadian education post-migration; *Education* is grouped as College Diploma, Bachelor's Degree/CPA/CFA, Master's Degree, Doctoral (e.g., PhD and JD); *Household Income* is categorised as 50,000 and below, 50,001–100,000, 100,001–150,000, 150,001–200,000, and over 200,000; *Religiosity* is the extent respondent shares spiritual beliefs and engages in religious practices on a scale of strongly non-religious, non-religious, somewhat non-religious, neutral towards religion, somewhat religious, religious, strongly religious; *Professional* refers to whether a respondent is a chartered accountant or certified financial analyst in Canada (no certified financial planner completed the survey); *Region of origin* refers to whether a respondent migrated from Sub-Saharan Africa, East Asia and the Pacific, South Asia, Latin America and the Caribbean, Middle East and North Africa, Europe and Central Asia respectively, or North America. The classification draws on [The World Bank Group \(2021\)](#).

collected through online survey of immigrants working in the field of accounting and finance in Canada. We hired a reputable first-party data company – Dynata – to recruit participants. Dynata sent the survey instruments to immigrants in its panel of volunteer survey respondents, who are compensated in points. To ensure that only Canadian immigrant workers were selected, we required that the respondents be foreign-born, educated (at least in part) abroad, and working or have worked in Canada. We requested at least 250 respondents who must be working (or have worked) in accounting or finance.<sup>5</sup> We further restricted the respondent age to at least 21 years, evenly distributed across age groups, with a 50/50 gender split. As an attention check measure (Kung et al., 2018; Shamon & Berning, 2020), only respondents who correctly answered that the study focuses on immigrants, not Canadian-born or people visiting Canada, completed the survey. We received 252 complete surveys and retained a sample size of 248 after data cleaning. Table 1 presents the frequency and percentage distribution of the respondent characteristics.

Of the 248 immigrants in accounting and finance, 47% (53%) are male (female), with a general distribution across all age brackets, from 16% for 61 and older to 26% for 41–50 years (the average age bracket). The gender split compares to the demographics of the larger immigrant population of male (female), based on immigrants admitted to Canada in 2021 (IRCC, 2021). The average number of years after migration is 23, and the average household income bracket is \$50,001 to \$100,000 which also compares to the Canada's medium household total income of \$84,000 in 2020 (Statistics Canada, 2022). Further, 9% are unemployed, and this compares to the 8.4% unemployed Canadian landed immigrants in 2021 (Statistics Canada, 2022). 66% of respondents rate their religiosity as 4 and above, indicating a fairly religious sample. Moreover, 70% have some Canadian education. Relatedly, 79% have, at least, a bachelor's degree. Thus, the respondents are highly literate. We analysed this data to address our research questions.

#### 4. Analysis of integration challenges

##### 4.1. Analysis and discussion of the results

To address our first research question, we performed validity and reliability tests to refine our measures. The measures we used to test for data factorability (Daugherty & Tervo, 2008; Yong & Pearce, 2013) show that factor analysis is appropriate to measure the integration challenge dimensions and assumptions for reliability and significance were met. Table 2 presents the mean, standard

**Table 2**  
Exploratory Factor Analysis of Challenges for Immigrants in Accounting and Finance.

	Mean	SD	Loading	Factor*	Eigenvalue	% of Variance	Cronbach's $\alpha$
General discrimination	4.07	1.90	0.94	1	9.78	57.6	0.95
Workplace discrimination	3.92	1.83	0.93	1			
Workplace bias	4.09	1.81	0.80	1			
Bullying by colleagues	3.74	1.89	0.80	1	1.55	9.1	0.92
Bullying by supervisors	3.75	1.91	0.75	1			
Lack of trust	4.11	1.86	0.69	1			
Lack of Canadian experience	5.07	1.81	0.87	2	1.03	6.1	0.84
Non recognition of prior education	4.61	1.98	0.83	2			
Lack of Canadian education	4.75	1.89	0.82	2			
Difficulties in transferring professional credentials	4.50	1.90	0.77	2	1.03	6.1	0.84
Cultural differences	4.43	1.76	0.74	3			
Different work ethics	4.31	1.76	0.72	3			
Different technology	3.77	1.87	0.72	3	1.03	6.1	0.84
Language	4.44	1.90	0.64	3			
Extraction Method: Principal Axis Factoring							
Rotation Method: Oblimin with Kaiser Normalisation.							
Kaiser-Meyer-Olkin Measure of Sampling Adequacy							0.94
Bartlett's Test of Sphericity: Significance							0.00

\*Factor 1 is labelled 'Workplace discrimination'; Factor 2 is termed 'Education and experience'; Factor 3 is named 'Ethnic differences'.

Cronbach's alpha was used to assess the reliability of 17 Likert items for immigrant challenges and the reliability of each factor. Item analysis of the data shows that each has a high item-total correlation ranging from 0.57 to 0.84 (untabulated), and Cronbach's alpha was 0.95. Principal axis factoring was used as an extraction method to conduct the analysis. Because components were strongly correlated at 0.60 and above, we employed the Direct Oblimin with Kaiser normalisation. The Kaiser-Meyer-Olkin test and Bartlett's Test of Sphericity are used to test the adequacy of the data for factor analysis. The Kaiser-Meyer-Olkin Measure (KMO) of Sampling Adequacy is 0.94, and the individual diagonal elements of the anti-image correlation matrix with the 'a' superscript is 0.90 and above. Thus, they exceed the 0.50 (Yong & Pearce, 2013) and 0.60 (Celik & Ecer, 2009) thresholds. A significance level of  $p < 0.01$  of Bartlett's Test of Sphericity confirmed a patterned relationship among the variables. Three items were deleted for low loading (lower than 0.5) and internal inconsistency,<sup>6</sup> and the remaining items loaded above the acceptable threshold at 0.64 and higher (Cheng & Shiu, 2008; Cortina, 1993; Hair et al., 1998; Saliterer & Korac, 2013).

<sup>5</sup> We considered Milton (1986) in estimating a required minimum sample size for immigrants in accounting and finance.

<sup>6</sup> Two items (higher expectation for acceptance and job with limited opportunity for advancement) were deleted for low loadings; one item (unfairly treated) was deleted for internal inconsistency reasons.

deviation, item loading, factors, eigenvalue<sup>7</sup>, percentage of variance<sup>8</sup>, Cronbach's alpha<sup>9</sup> results from the exploratory factor analysis and validity and reliability tests conducted.

A high mean score indicates a serious challenge to respondents' work opportunities and advancements. The most daunting challenge to immigrant integration, based on mean score, was the lack of Canadian experience (5.07 mean), followed by lack of Canadian education (4.75) and lack of recognition of prior education (4.61). The lowest-ranked challenge was perceived intimidation or bullying by colleagues, with a slightly above average scale score of 3.74.

'Workplace discrimination' is the first dimension (factor) from the exploratory factor analysis; it explains 57.6% of the variance and comprises six items. Its factor loadings range from 0.69 to 0.94, and the eigenvalue is 9.78. It has a high and acceptable Cronbach's alpha of 0.95.<sup>10</sup> This result (according to the loadings) shows that accounting and finance immigrants perceive general and workplace discrimination as major hindrances to their advancement at work. Further, of 54 (22%) respondents that provided comments on Factor 1 - workplace discrimination, 76% negatively remarked that workplace discrimination was a major challenge, 13% positively noted that they experienced little or no discrimination, 7% were neutral, and 4% provided mixed remarks. Thus, their comments generally align with the quantitative results that immigrants experience workplace discrimination:

Immigrants are very discriminated [against] and looked down upon in the workplace. —Respondent 54, accountant, East Asia and the Pacific, country of birth - Australia

Generally, immigrants [must exert] more effort than Canadians to get recognised for work done, and [there is] less chance [to advance] to senior management positions. —Respondent 137, financial consultant, East Asia and the Pacific (EAP), country of birth – Hong Kong

Immigrants are discriminated against. —Respondent 217, financial adviser, Latin America and the Caribbean (LAC), country of birth - Trinidad and Tobago

The biggest hurdles are discrimination... Discrimination occurs [...] in education and [...] the workplace. I have had friends return to their home country because of it. —Respondent 219, accountant, Europe and Central Asia (ECA), country of birth - Germany

Some respondents were more personal in elucidating how discrimination at work affected them:

My skin colour—I had better stats than a co-worker, but he got the promotion because he was white; he even acknowledged it. —Respondent 23, credit analyst, Sub-Saharan Africa (SSA), country of birth - Tanzania

Faced a lot of discrimination from my Canadian colleagues. —Respondent 197, analyst, South Asia (SA), country of birth – India  
Promotional opportunities were given to white employees over minorities in the early stages of my career. —Respondent 170, investment adviser, Sub-Saharan Africa (SSA), country of birth - Kenya

I have been trying to better myself since I got here. I have faced workplace bias that eventually ended my employment. I was facing discrimination because I was considered less off, and they assumed I was a thief because I am an immigrant. I have faced more scrutiny than anyone else. —Respondent 241, bookkeeper, Latin America and the Caribbean (LAC), country of birth - Jamaica

However, some respondents indicated that they had not been discriminated against at their workplace:

It's all entry barriers. Once you are in, I haven't experienced any discrimination, and it was mostly me that felt [that I] stand out [because of] language and background differences. —Respondent 81, senior analyst, Middle East and North Africa (MENA), country of birth – Iran

I have not faced any discrimination and have managed to find a job in my field. However, when applying for jobs, I found that Canadian companies required more years of experience than I think would be expected in the UK for the same level job. Fortunately, I have still managed to find work. —Respondent 178, accountant, Europe and Central Asia (ECA), place of birth – United Kingdom

Arguably, the empirical data shows that race is significant to whether an immigrant experiences discrimination at work. For example, the personal experiences of discrimination came largely from those respondents whose countries of origin were in sub-Saharan Africa, who comprised only 5% of the survey respondents. Moreover, no respondents from sub-Saharan Africa, East Asia and the Pacific, and Latin America and the Caribbean rebutted the existence of workplace discrimination against immigrants. This finding accords with the critical race perspectives in the literature (e.g., [Guo, 2015](#); [Liu, 2019](#)). Using the critical race theory, [Guo \(2015\)](#) noted a 'racialized skill regime' for immigrants in Canada, stating that 'social marking' is fundamentally based on skin colour. [Liu \(2019, p.180\)](#) also noted that in the Canadian context, race is 'central to the operation of a hierarchical skills regime, with skin colour rather than qualifications as its basis for discrimination'. The finding also resonates with [Annisette's \(2003\)](#) suggestion that professional accounting has historically excluded or provided limited opportunities to Black people. Together, quantitative data and

<sup>7</sup> This statistic measures the amount of common variance explained by a factor and is used to determine the number of factors to extract in a factor analysis. Only factors that have eigenvalues greater than 1 are retained.

<sup>8</sup> Percentage of variance is the ratio, expressed in percentage form, of the variance (a measure of variability) explained by each factor to the total variance in all the variables in a factor analysis.

<sup>9</sup> This reliability scale measures internal consistency or how closely related a set of items are as a group.

<sup>10</sup> Cronbach's alpha above 0.7 is generally considered acceptable.

qualitative comments highlight workplace discrimination concerns. This workplace discrimination could reduce job morale and productivity for immigrants in the field of accounting and finance.

The second dimension, 'education and experience', accounts for 9.1% of the variance and comprises four items. It has factor loadings ranging from 0.77 to 0.87 with an eigenvalue of 1.55. Its Cronbach's alpha is 0.92. Items in this dimension pertain to foreign education, credentials, and work experience. Accordingly, [Table 2](#) indicates that the foreign education of accounting and finance immigrants are devalued or not recognised, and immigrants are not considered as having the requisite skills and work experience to function in the Canadian labour market effectively. Of the 151 respondents that commented on education and experience, 61% were clear that employers' insistence on Canadian experience and lack of recognition of their prior education posed a major challenge to their integration efforts. The survey responses complement the quantitative evidence, as indicated in respondents' comments regarding their lack of Canadian work experience:

The problem is local working experience and language ability. I worked in [the] US for five years and got very good training, but I could not find the same professional job. It indicates something can be improved in Canada's job market. Canada can provide [a] co-op programme for [...] trained immigrants, so they can improve their language [and] acquire the local working experience. —Respondent 44, bookkeeper, East Asia and the Pacific (EAP), country of birth - China

Lack of Canadian experience was the biggest problem [...] I faced. —Respondent 113, bookkeeper, Sub-Saharan Africa (SSA), country of birth - South Africa

I [had] more than five years [of] experience in my profession, but here it [became] zero, and I was not even allowed to volunteer because of that. So, I had to change fields and move on. —Respondent 212, accountant, South Asia (SA), country of birth - India  
Canadian employers refuse to count experience from outside Canada, so, [...] you [mostly] must start at the extreme bottom of the food chain. My experience outside Canada did not count, and, as such, I had to settle for [an] entry-level position in an area [in which] I had no experience. —Respondent 219, accountant, Europe and Central Asia (ECA), country of birth - country of birth - Germany

Additionally, some respondents reported that their prior foreign education is devalued or not recognised by employers, educational institutions, and certification bodies:

My foreign qualification wasn't accepted for no solid rationale. —Respondent 19, treasurer, South Asia (SA), country of birth - Pakistan

I had to take further education to obtain Canadian designations, despite adding nothing to my ability to do my work. —Respondent 165, accountant, Europe and Central Asia (ECA), country of birth - England

I had to go through hoops just to have my education recognised, even though I have lots of work experience. —Respondent 183, accounting assistant, Europe and Central Asia (ECA), country of birth - Ukraine

Canadian institutions won't recognise educational qualifications from non-Canadian schools. Educational standards in other countries are sometimes more stringent than Canada's. —Respondent 246, accounting manager, East Asia and the Pacific (EAP), country of birth - Philippines

With a Nigerian accounting certification, you'll almost need to start afresh to become a Canadian CPA. Respondent 118, tax advisor, Sub-Saharan Africa (SSA), country of birth - Nigeria

Only 9% of the respondents were positive that their education recognition or experience posed no challenge to their integration:

US CPA to Canadian CPA... Reciprocity agreement exists. —Respondent 10, accountant, Latin America and the Caribbean (LAC), country of birth - Venezuela

I was mostly educated in the United States, so credentials transferred easily. I had to take one regulatory exam in Canada before getting a job here. —Respondent 182, financial analyst, North America (NA), country of birth - Italy

I was given the opportunity to start working in [the] payroll department and learn some skills hands-on. At the same time, I started taking courses through CPA. Working full time and learning online worked for me. Each company [...] I worked for supported me. —Respondent 68, payroll analyst, Europe and Central Asia (ECA), country of birth - Bosnia and Herzegovina

Notably, the positive remarks were largely from immigrants educated in countries whose national accounting bodies have recognition agreements with the Chartered Professional Accountants of Canada (CPA). The lack of recognition of foreign education and non-Canadian work experience posing tremendous challenges to immigrants empirically supports [Annisette & Trivedi's \(2013, p. 2\)](#) findings that 'the devaluation of foreign credentials is a real and pervasive problem in Canada' that threatens the country image as a model for multiculturalism. Further, the quantitative data and comments that foreign experience is devalued or not recognised in Canada questions the applicability of human capital theory to foreign experience and education ([Buzdugan & Halli, 2009](#)). Lack of education and certification recognition is particularly frustrating for immigrants from countries employing the post-colonial British accounting system, which is similar to the Canadian education system but is subjected to devaluation or rejection. Prior studies posit that cross-border professionalisation collaborations between the British Empire and the settler colonies of Australia, Canada, New Zealand and South Africa and accounting professionalisation therein were largely driven by the accounting professionalisation in the British empire ([Poullaos, 2010](#); [Sian & Poullaos, 2010](#)). According to [Sian & Poullaos \(2010\)](#), the British accounting associations and British immigrant accountants inspired the formation of accounting bodies in the colonies similar to the British accounting bodies. It accords with [Edwards & Walker \(2008\)](#), where British and Irish immigrants dominate Canadian accounting at its dawn as a professional organisation. [Verhoef \(2011, p. 250\)](#) further noted in her review of [Poullaos & Sian \(2010\)](#) that British immigrant accountants established a 'legacy of British culture' in British colonies, including Canada, to secure autonomy. Moreover, their strategies included

professional membership, educational requirements, and professional conduct rules. These strategies may have led to closure, where narrowly defined qualifications are set up to create 'insiders' and 'outsiders', such that those who are seen as 'outsiders' (usually immigrants from specific regions) cannot become members of the profession because of the devaluation of their foreign education and prior experience (Anisette, 2017). Such acts of closure negatively affect the career prospects of the immigrants who are excluded, and add to their integration challenges.

The third dimension, 'ethnic differences', explains 6.1% of the variance, has an eigenvalue of 1.03, and comprises four items. The loadings for this factor range from 0.64 to 0.74, and its Cronbach's alpha is 0.84, providing empirical evidence that ethnic differences are potentially a challenge for immigrants. Items in this factor are language, cultural differences, different work ethics, and different or unfamiliar technology. However, the qualitative evidence only partially supports the result. Although 44 (18%) respondents provided qualitative data on ethnic differences, respondents' comments do not seem to suggest that it is an egregious challenge for immigrants relative to 'workplace discrimination' and 'education and experience' factors. Specifically, 50% perceived ethnic differences as a challenge, 43% were neutral, 5% gave mixed remarks, and 2% were positive:

It was hard at first because of the language barrier. —Respondent 149, cashier, Latin America and the Caribbean (LAC), country of birth – Peru

Canadians seem uncomfortable with accents. —Respondent 8, chartered accountant, Latin America and the Caribbean (LAC), country of birth – Antigua & Barbuda

Some jobs may not be a good fit because of my language barriers. —Respondent 49, accountant, East Asia and the Pacific (EAP), country of birth – China

I arrived in Canada with doubts about the reality of the labour market. Things are not [very] clear. Culture and language shock will always be a challenge when arriving in a new country. —Respondent 10, financial services supervisor, Latin America and the Caribbean (LAC), country of birth – Venezuela

The language and company culture can be [problematic] from time to time. —Respondent 207, accountant, East Asia and the Pacific (EAP), country of birth – China

Had no language barrier. —Respondent 160, accounting administrative assistant, East Asia and the Pacific (EAP), Hong Kong

Overall, the findings indicate that language competency and accent are relevant in securing employment and advancing in the accounting profession in English-speaking Canadian provinces, as was the case in New Zealand (Murray & Wilson, 2021) and a French-speaking Canadian province (Spence & Brivot, 2011). Moreover, the identification of cultural differences and work ethics as integration challenges for immigrants in accounting and finance validates Kavanagh & Drennan (2008), which, based on student and employer perceptions in Australia, suggested cultural sensitivity and work ethics are important skills that employers expect.

#### 4.2. Overall findings

Regarding the first research objective, immigrants face various work-related challenges in accounting and finance, including workplace and general discrimination, workplace bias, intimidation or bullying by colleagues, lack of foreign education and work experience recognition, and challenges associated with cultural differences, different work ethics and technology, and poor language skills. The mean scores and volume of negative comments suggest that they perceive the lack of Canadian work experience and non-recognition of foreign education as their worst challenge. Exploratory factor analysis demonstrates multi-dimensionality (Cortina, 1993), with challenge loadings on three factors: workplace discrimination, education and experience, and ethnic differences. Overall, immigrants perceive workplace discrimination and the non-recognition of foreign education and experience as major challenges to accounting and finance careers.

### 5. Effects of integration challenges and immigrant characteristics on career satisfaction

#### 5.1. Descriptive statistics and correlation analysis

We analysed how integration challenges and immigrant characteristics relate to career satisfaction (second research objective). Recall that the dependent variable is career satisfaction, and the independent variables are the integration challenges (workplace discrimination, education and experience and ethnic differences) and immigrant characteristics: gender, age, the highest level of education, whether the respondent has Canadian education, number of years since migration, employment status, accounting (versus finance), household income, religiosity, professional and region of origin. Also, recall that we constructed a scale for career satisfaction. We initially used four items (satisfaction with current employment, satisfaction with career since migration, satisfaction with career prospects and quality of professional life) to construct this scale, but dropped 'quality of professional life' due to low loading.<sup>11</sup> Satisfaction with current employment (5.30 mean), satisfaction with career since migration (5.19), and satisfaction with career prospects (5.07) loaded on one factor - career satisfaction. This dimension has an eigenvalue of 2.66, factor loadings of 0.91 to 0.94, and explains 66.4% of the variance. The Cronbach's alpha is 0.92, which is excellent.

Table 3 reports the mean, standard deviation, and correlation of the dependent and independent variables for the second research

<sup>11</sup> Reliability and validity tests were conducted and one item—Quality of professional life—was dropped because of its low loading.

objective.

Of the integration challenges, the education and experience challenge has the highest mean score (4.73); suggesting that respondents were more concerned about the lack of credential and experience recognition than the other two challenges. The Pearson correlation matrix shows the intuitive result that the three dimensions of immigrant integration - workplace discrimination, education and experience and ethnic differences - have a significant negative correlation with career satisfaction. Of the immigrant characteristics, having Canadian education, employment status, years since migration, and household income have significant and positive correlations with career satisfaction, suggesting that they may be associated with increased career satisfaction. Moreover, migrating from Europe and Central Asia relative to other regions positively correlates with career satisfaction. Conversely, there is a significantly negative correlation between performing accounting functions and career satisfaction. Some independent variables correlate significantly with each other. For example, education and household income, and religiosity and workplace discrimination exhibit a significant positive relationship. However, since a significant correlation indicates a common linkage and not necessarily causation, correlation analysis and descriptive statistics cannot be used to make inferences (Kamer-Ainur & Marioara, 2007). While a correlation analysis measures association, a regression analysis defines the pattern of the association and establishes causation (Taylor, 1990). The linear regression analysis 'is one of the most important tools in a researcher's toolbox for creating and testing predictive models' (Braun & Oswald, 2011, p. 331) and fully understanding the relationships between variables (Murray & Wilson, 2021). Thus, we employed linear regression analysis to probe the relationships, estimating precisely how integration challenges and immigrant characteristics relate to career satisfaction.

### 5.2. Regression analysis

Using linear regression, we estimated the effect of integration challenges and immigrant characteristics on career satisfaction. We analysed the data to confirm that the OLS assumptions were not violated. For example, we confirmed the data were normally distributed. Further, we investigated multi-collinearity. Hair et al. (2019, p. 10) note that 'VIF values should be close to 3 and lower'.<sup>12</sup> Considering that the VIFs for East Asia and the Pacific and South Asia were greater than 5 as predictors in a regression model, and Huang et al. (2016) find that immigrants from China and East Asia experienced the most racial discrimination in New Zealand, we used East Asia and the Pacific as the reference category for our regression analysis. The VIFs for predictors used in the regression model were in the 1.099–2.520 range, indicating that the predictors were only moderately correlated (Hair et al., 2019). Because hierarchical linear regression sequentially captures the effects of independent variables (e.g., Okafor, 2023; Skarlicki et al., 1998), we used it for our regression analysis to segregate the integration challenges and immigrant characteristics effects on career satisfaction. The F-value was significant for both steps of the model ( $p < 0.01$ ); thus, integration challenges and immigrant characteristics significantly explain career satisfaction. The models have good explanatory power, with an R-square change of 10.9% (18.7%) for integration challenges (immigrant characteristics) and an overall adjusted R-square of 23.7% (Table 4). Based on Cohen's (1992) values for small, medium and large effects, we rate the effect size of the adjusted R-square as medium.<sup>13</sup>

The results indicate a negative and significant coefficient on workplace discrimination for each of the two steps of the hierarchical regression analysis ( $p < 0.10$  and lower) and on education and experience ( $p < 0.01$ ), suggesting that the challenges significantly reduce career satisfaction for immigrants in accounting and finance. The coefficient on ethnic differences is negative but not significant; thus, language proficiency, cultural differences, and different technology challenges do not significantly predict career satisfaction for immigrants in accounting and finance. However, there is a significant and positive coefficient on Canadian education at  $P < 0.05$  but not at the education level, indicating that education in Canada induces high immigrant career satisfaction. Moreover, immigrants do not experience reduced career satisfaction in accounting roles relative to finance roles, as the coefficient on accounting is not significant. There is a significant and positive coefficient on years since migration ( $P < 0.10$ ), implying that career satisfaction for immigrants in accounting and finance increases as the length of stay in Canada increases. Further, career satisfaction increases as employment status improves ( $P < 0.01$ ) and as household income increases ( $P < 0.10$ ). The coefficient on religiosity is significant and positive; thus, religious immigrants perceive higher career satisfaction, suggesting that religiosity may be a useful anchorage for immigrants as they navigate their careers in the host country. Additionally, immigrants who migrated from other North American countries (The US and Mexico) are most satisfied with their careers in Canada, and those from East Asia and the Pacific are least satisfied. Though statistically insignificant, career satisfaction for those from Europe and Central Asia is similar to those from North America.

Finally, we eliminated all independent variables without a significant correlation with the dependent variable and reran the regression to check for robustness. The F-value was significant for the model ( $p < 0.01$ ), the results (untabulated) were consistent with the full regression analysis (Step 2), and the predictors explained 23% of the variance in the response variable.

### 5.3. Overall findings

The second research objective investigates how integration challenges and immigrant characteristics relate to career satisfaction. Hierarchical linear regression results show that they explain approximately 24% of the variance in career satisfaction. Of the integration challenges, workplace discrimination and non-recognition of foreign education and experience significantly reduce career

<sup>12</sup> Variance Inflation Factor (VIF) measures the amount of multicollinearity.

<sup>13</sup> Cohen's (1992) indexes and values suggest that effect size is small when  $R^2$  is 0.02, medium when  $R^2$  is 0.13, and large when  $R^2$  is 0.26.

**Table 3**  
Means, Standard Deviations, and Correlation Among Variables.

	Mean	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Carrer Satisfaction	5.19	1.43																				
Workplace Discrimination	3.95	1.66	-0.25																			
Education and Experience	4.73	1.69	-0.31	0.62																		
Ethnic Differences	4.24	1.51	-0.16	0.71	0.59																	
Gender	0.47	0.50	0.00	-0.06	0.12	0.02																
Age	2.94	1.31	0.05	-0.11	0.01	-0.07	0.09															
Education	2.06	0.75	-0.04	-0.06	0.01	0.01	0.24	0.05														
Canadian Education	0.70	0.46	0.20	0.15	0.00	0.13	-0.06	-0.10	-0.14													
Employment Status	5.60	1.91	0.28	-0.03	-0.07	-0.01	0.08	-0.23	0.12	0.10												
Accounting	0.60	0.49	-0.12	-0.09	-0.02	-0.05	-0.14	-0.01	-0.05	-0.10	-0.15											
Years Since Migration	23.40	15.35	0.22	-0.09	-0.12	-0.04	0.08	0.63	-0.16	0.22	-0.11	-0.05										
Household Income	2.38	1.03	0.17	0.02	0.07	0.07	0.16	0.10	0.30	0.11	0.14	-0.29	0.05									
Religiosity	4.11	2.03	0.04	0.23	0.16	0.19	0.05	-0.04	0.04	-0.02	0.01	0.00	-0.07	0.01								
Professional	0.39	0.49	0.09	0.07	0.12	0.08	0.18	-0.02	0.24	0.08	0.04	0.05	0.09	0.28	0.09							
SSA	0.04	0.21	-0.01	-0.01	0.06	0.00	0.03	0.00	-0.04	-0.07	-0.06	0.06	0.02	0.02	0.01	0.11						
SA	0.28	0.45	-0.04	0.15	0.09	0.15	0.00	-0.09	0.07	0.13	-0.01	-0.16	-0.18	0.11	0.15	0.02	-0.14					
EAP	0.27	0.45	-0.02	0.11	0.07	0.12	-0.14	-0.05	0.00	0.08	0.12	0.10	-0.01	0.06	0.02	0.07	-0.13	-0.39				
LAC	0.13	0.33	-0.04	0.01	0.00	-0.06	-0.01	-0.06	-0.10	-0.07	0.03	0.01	0.01	-0.16	-0.01	-0.03	-0.08	-0.24	-0.23			
MENA	0.05	0.22	-0.07	0.00	0.01	0.06	0.14	-0.06	-0.02	0.00	0.01	0.01	-0.07	-0.16	-0.04	-0.08	-0.05	-0.15	-0.14	-0.09		
ECA	0.17	0.38	0.11	-0.25	-0.17	-0.20	0.01	0.27	0.03	-0.06	-0.12	0.04	0.28	0.02	-0.15	-0.09	-0.10	-0.28	-0.28	-0.17	-0.11	
NA	0.05	0.22	0.08	-0.12	-0.10	-0.18	0.11	-0.02	0.03	-0.16	-0.02	-0.03	-0.02	0.00	-0.04	0.00	-0.05	-0.15	-0.14	-0.09	-0.06	-0.11
N	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248

Pearson Correlation.

Significance (two-tailed test).

\* $p < 0.10$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$ .

*Career satisfaction* is the average score for satisfaction with current job, career since migration, and career prospects; *Workplace discrimination* is the average score for six-scale items: general discrimination, workplace discrimination, workplace bias, intimidation by supervisors, intimidation by colleagues and lack of trust; *Education and experience* is the average score for four-scale challenges pertaining to education and experience: recognition of prior education, transferability of credentials, lack of Canadian experience, and education; *Ethnic differences* is the average score for the following challenges: cultural differences, different work ethics, language, and unfamiliar or different technology. *Gender* is 1 if the respondent is a male and 0 otherwise; *Age* (1 = 21–30, 2 = 31–40, 3 = 41–50, 4 = 51–60, 5 = 61 and older); *Education* (1 = College Diploma, 2 = Bachelor's Degree/CPA/CFA, 3 = Master's Degree, 4 = Doctoral [e.g., PhD and JD]); *Canadian Education* is 1 if respondent acquired Canadian education post-migration and 0 otherwise; *Employment Status* is 1 if unemployed, 2 to 6 for various levels of underemployment (very severely underemployed, severely underemployed, moderately underemployed, mildly underemployed, very mildly underemployed), and 7 if fully employed in a job commensurate with education, skills, and availability; *Accounting* is 1 if the respondent performs an accounting role and 0 otherwise; *Year Since Migration* is the number of years post-migration; *Household Income* (1 = 50,000 and below, 2 = 50,001–100,000, 3 = 100,001–150,000, 4 = 150,001–200,000, 5 = over 200,000); *Religiosity* is the extent respondent shares spiritual beliefs and engages in religious practices on a scale of 1 to 7 for strongly non-religious, non-religious, somewhat non-religious, neutral towards religion, somewhat religious, religious, and strongly religious respectively; *Professional* is 1 if a respondent is a chartered accountant or certified financial analyst in Canada (no certified financial planner completed the survey), 0 otherwise; *SSA*, *EAP*, *SA*, *LAC*, *MENA*, *ECA* are 1 if respondent's region of origin is Sub-Saharan Africa, East Asia and the Pacific, South Asia, Latin America and the Caribbean, Middle East and North Africa, Europe and Central Asia, North America respectively and 0 otherwise. The classification draws on [The World Bank Group \(2021\)](#).

**Table 4**

Hierarchical Regression Analysis of Work Challenges and Immigrant Characteristics as Determinants of Career Satisfaction.

	Step 1						Step 2					
	B	SE B	$\beta$	t	Sig.		B	SE B	$\beta$	t	Sig.	
Workplace Discrimination	-0.153	0.079	-0.177	-1.942	0.053	*	-0.191	0.076	-0.221	-2.508	0.013	**
Education and Experience	-0.232	0.068	-0.275	-3.426	0.001	***	-0.177	0.066	-0.209	-2.674	0.008	***
Ethnic Differences	0.125	0.085	0.132	1.479	0.140		0.109	0.080	0.115	1.360	0.175	
Gender							-0.135	0.178	-0.047	-0.759	0.449	
Age							0.003	0.088	0.003	0.036	0.971	
Education							-0.177	0.123	-0.093	-1.441	0.151	
Canadian Education							0.447	0.201	0.143	2.228	0.027	**
Employment Status							0.199	0.045	0.265	4.416	0.000	***
Accounting							-0.152	0.178	-0.052	-0.853	0.394	
Years Since Migration							0.013	0.008	0.141	1.661	0.098	*
Household Income							0.161	0.091	0.116	1.759	0.080	*
Religiosity							0.083	0.041	0.118	2.024	0.044	**
Professional							0.228	0.183	0.078	1.242	0.216	
SSA							0.244	0.415	0.035	0.589	0.557	
SA							0.043	0.221	0.014	0.195	0.845	
LAC							0.043	0.280	0.010	0.154	0.877	
MENA							-0.080	0.396	-0.013	-0.202	0.840	
ECA							0.342	0.266	0.090	1.283	0.201	
NA							0.690	0.399	0.108	1.731	0.085	*
N					248						248	
Sign. of F-stat.					0.000						0.000	
R2 Change					10.9%						18.7%	
Adjusted R2					9.8%						23.7%	
VIF					1.762–2.277						1.099–2.520	

\*p &lt; 0.10; \*\*p &lt; 0.05; \*\*\*p &lt; 0.01.

Step 1 is the base model of the effect of integration challenges on career satisfaction; Step 2 is the full model of the effect of integration challenges and immigrant characteristics on career satisfaction. *Career satisfaction* is the average score for satisfaction with current job, career since migration, and career prospects; *Workplace discrimination* is the average score for six-scale items: general discrimination, workplace discrimination, workplace bias, intimidation by supervisors, intimidation by colleagues and lack of trust; *Education and experience* is the average score for four-scale challenges pertaining to education and experience: recognition of prior education, transferability of credentials, lack of Canadian experience, and education; *Ethnic differences* is the average score for the following challenges: cultural differences, different work ethics, language, and unfamiliar or different technology. *Gender* is 1 if the respondent is a male and 0 otherwise; *Age* (1 = 21–30, 2 = 31–40, 3 = 41–50, 4 = 51–60, 5 = 61 and older); *Education* (1 = College Diploma, 2 = Bachelor's Degree/CPA/CFA, 3 = Master's Degree, 4 = Doctoral [e.g., PhD and JD]); *Canadian Education* is 1 if respondent acquired Canadian education post-migration and 0 otherwise; *Employment Status* is 1 if unemployed, 2 to 6 for various levels of underemployment (very severely underemployed, severely underemployed, moderately underemployed, mildly underemployed, very mildly underemployed), and 7 if fully employed in a job commensurate with education, skills, and availability; *Accounting* is 1 if the respondent performs an accounting role and 0 otherwise; *Year Since Migration* is the number of years post-migration; *Household Income* (1 = 50,000 and below, 2 = 50,001–100,000, 3 = 100,001–150,000, 4 = 150,001–200,000, 5 = over 200,000); *Religiosity* is the extent respondent shares spiritual beliefs and engages in religious practices on a scale of 1 to 7 for strongly non-religious, non-religious, somewhat non-religious, neutral towards religion, somewhat religious, religious, and strongly religious, respectively; *Professional* is 1 if a respondent is a chartered accountant or certified financial analyst in Canada (no certified financial planner completed the survey), 0 otherwise; *SSA*, *EAP*, *SA*, *LAC*, *MENA*, *ECA* are 1 if respondent's region of origin is Sub-Saharan Africa, East Asia and the Pacific, South Asia, Latin America and the Caribbean, Middle East and North Africa, Europe and Central Asia, North America respectively and 0 otherwise. East Asia & Pacific is the reference category. The classification draws on [The World Bank Group \(2021\)](#).

satisfaction. Despite a negative association between ethnic differences and career satisfaction, the relationship is not significant; thus, ethnic differences do not significantly affect immigrants' career satisfaction. For the immigrant characteristics, career satisfaction increases along with the number of years since migration, household income, and religiosity. Moreover, career satisfaction increases as immigrants attain Canadian education and full employment, which is an intuitive expectation. Theoretically, this study drew on the life course perspective to select variables and investigate immigrant experiences in accounting and finance, and the findings empirically support this perspective. For example, the life course perspective predicts that individuals may construct their life course through their choices and actions; accordingly, immigrants who chose to obtain a Canadian education experienced higher career satisfaction than those who did not. Furthermore, the finding that integration challenges and years since migration are strongly related to career satisfaction supports the life course perspective that immigrant experiences are shaped by several forces, including time and institutions (Clausen, 1993; Elder et al., 2003; Johnson, 2001). Finally, the findings support the life course perspective that immigrants' characteristics and the conditions in the origin and host countries influence immigrant integration experiences.

## 6. Conclusions

This study draws from the life course perspective to investigate integration challenges and career satisfaction for immigrants in the field of accounting and finance in Canada. It contributes to the accounting literature on immigrants' career challenges (Annisette & Trivedi, 2013), ethnicity-based discrimination (Huang et al., 2016) and what equality means in current times (Cooper, 2023). The study addresses two research questions: 1) What are the items and dimensions of integration challenges for immigrants in accounting and finance? and 2) How do immigrants' integration challenges and immigrant characteristics relate to career satisfaction in the field of accounting and finance?

Regarding the first research question, we drew integration challenges over immigrants' life courses from prior studies (e.g., Annisette & Trivedi, 2013; Bergbom et al., 2015; Cox & Orman, 2015; Huang et al., 2016; Richardson, 1987) and presented empirical evidence from the experiences of immigrants performing accounting and finance roles in Canada. The ranked scores and qualitative comments indicated the most formidable challenges were related to the lack of Canadian work experience, the lack of Canadian education and poor recognition of previous education. From the exploratory factor analysis, these challenges loaded on the education and experience factor. Similarly, this study identifies two other challenges: workplace discrimination (workplace bias, general discrimination, workplace discrimination, and intimidation or bullying by colleagues) and ethnic differences (cultural differences, different work ethics and different technology). Thus, immigrant integration challenges in the field of accounting and finance are multi-dimensional. For the second research question, we employed hierarchical linear regression models to examine how integration challenges and immigrant characteristics relate to career satisfaction. Accordingly, integration challenges and characteristics explain approximately 24% of the variance in career satisfaction. The devaluation of prior foreign education and experience and workplace discrimination induce a decrease in career satisfaction, and ethnic differences exert no significant impact. Further, career satisfaction positively relates to the number of years since migration, household income, and religiosity. Moreover, finding full employment and acquiring Canadian education increase career satisfaction.

Therefore, this study presents comprehensive integration challenges for immigrants in accounting and finance roles and demonstrates the impact of the challenges and immigrant characteristics on career satisfaction. It has at least four implications. First, it offers a unique framework for engaging with critical accounting issues by employing quantitative research with complementary qualitative comments that reinforce the empirical results. This study demonstrates that open- and closed-ended survey questions are robust for gathering information on critical social issues such as immigrant integration. The quantitative analysis of sensitive social issues (e.g., workplace discrimination and non-recognition of immigrants' prior qualifications) supports Richardson's (2015) argument that the quantitative research method can be deployed to investigate critical accounting issues.

Second, the literature has identified several aspects of challenges immigrants face in building their careers in the host country, including workplace discrimination, devaluation or non-recognition of previous education and work experience, cultural differences, different work ethics, lack of trust, and intimidation or bullying (Annisette, 2017; Annisette & Trivedi, 2013; Bergbom et al., 2015; Chillias, 2010; Cox & Orman, 2015; Huang et al., 2016; Johns, 2010; Kavanagh & Drennan, 2008; Reyna et al., 2013; Richardson, 1987; Spence & Brivot, 2011). Evidently, no prior study comprehensively investigated immigrant integration challenges, the dimensions, and the relationship to career satisfaction. This study follows the life course perspective and comprehensive literature review to identify integration challenges and uses exploratory factor analysis to explore their dimensions. It highlights that integration challenges shaping immigrants' experiences are multi-dimensional. This study responds to the calls for more studies on migration (Agyemang & Lehman, 2013; Rehman et al., 2016) and the experiences of workers (Alawattage et al., 2021; Cooper, 1997).

Third, the study provides empirical evidence that migration challenges and successes are determined by the collective impacts of a range of factors affecting immigrants over their life course, including immigrant characteristics, capabilities, age at migration, and conditions in origin and destination countries. The findings have high practical relevance in that they highlight collaborative integration strategies that settlement services and immigrants may deploy. For example, immigrants can be encouraged and sponsored to take short educational and training bridge programmes in their host countries to enhance career prospects and advancements. Furthermore, the effect of religiosity extends to immigrants' career satisfaction; thus, religiosity, arguably, helps immigrants build resilience to navigate integration challenges.

Fourth, this study explored critical race perspectives and identified the need for more engagement and inclusion. According to Smyth et al. (2022), critical research in accounting is more important now than it has ever been. Our finding that immigrants from Europe and Central Asia and other North American countries experience less workplace discrimination, devaluation of prior education and experience, and ethnic differences may have racial undertones because immigrants from Europe and Central Asia and North

America are mostly White people. However, the finding may also have resulted from the unintended consequences of exclusion or limited inclusion by professional certification and accreditation bodies such as the Canadian professional accounting body, which have implications for foreign credentials and experience assessment. As of July 14, 2021, the unified Canadian accounting body—the CPA—has mutual recognition agreements (MRAs), reciprocal membership agreements (RMAs), and memoranda of understanding (MOUs) with 12 international professional accounting bodies, of which six are from Europe and other North American countries, while the rest are equally distributed across East Asia and the Pacific (accounting bodies from Hong Kong, Australia and New Zealand), South Asia (India and Pakistan) and sub-Saharan Africa (South Africa and Zimbabwe), with no mutual recognition agreement with any professional accounting body in the Middle East and North African region (see CPA Canada, 2021).<sup>14</sup>

Arguably, it is prudent to engage with international professional accounting bodies on a country basis (e.g., MRAs, RMAs or MOUs as appropriate) because accounting quality standards and professionalism may vary even across former British colonies. However, it is surprising to uncover that CPA Canada has no agreement or memorandum of understanding with a plethora of international accounting bodies of countries which are some of the major countries of origin of new immigrants to Canada. For example, in 2019, the top 10 source countries for permanent residents in Canada in decreasing order of immigrant population are India, the People's Republic of China, the Philippines, Nigeria, Pakistan, the US, Syria, Eritrea, Republic of Korea, and Iran (Government of Canada, 2021). Of these countries, CPA Canada has some agreement or memoranda with accounting bodies in only India, Pakistan, and the US, leaving professional accountants from the other countries with no formal agreement or memorandum. Consistent with our findings, the effect could induce a feeling of devaluation of prior education and experience, marginalisation, or outright frustration in immigrants. Overall, our empirical results suggest that the professional identity of the majority of immigrants in the field of accounting and finance is discounted, minimalized or stripped away. Now that the Canadian accounting bodies are unified, the CPA Canada is undoubtedly bigger and stronger and can draw on its size, reach and influence to secure MRAs, RMAs, or MOUs with several international accounting bodies, particularly in jurisdictions or countries from which Canada attracts immigrants for its continued growth and economic development.

Beyond the implications of this study, it has some notable limitations. The limitations of this research include the challenge of recruiting a large sample of immigrants in accounting and finance roles by their region of origin. Specifically, we could not recruit many participants from the sub-Saharan Africa and Middle East and North African regions. Further research may target these groups to fully uncover the integration experiences of immigrants from such regions. Moreover, future studies may compare the integration experiences and career satisfaction of immigrants in accounting and finance with those in other occupations to uncover the extent to which occupational contexts moderate or mediate immigrant experiences. We also acknowledge that while we surveyed immigrants in the field of accounting and finance to uncover their integration experiences and career satisfaction, our discussions and recommendations focussed on the accounting roles. Future studies can address these limitations. Overall, this study contributes to the limited accounting literature on migration and working-class migrants by employing the life course perspective and qualitative and quantitative survey data to examine lived experiences. This study may benefit enterprises, government institutions and professional bodies that aim to improve inclusion, equity, and career outcomes.

### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

### Data availability

Data will be made available on request.

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<sup>14</sup> According to the CPA Canada (2021), an MRA is an 'agreement that specifies the right to membership and the right to practice public accounting between the two accounting institutes', an RMA is an 'agreement that provides the right to membership between the two accounting bodies', and an MOU is an 'agreement that specifies the criteria by which members of one body are eligible for membership in the other body'.

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