The Role of Continuous Professional Education in Improving the Quality of Accounting Services: A Theoretical and Empirical Analysis Based on the Quality Control System in the Federation of Bosnia and Herzegovina

Amra Salihović

PhD Candidate in Management, University of Sarajevo, School of Economics and Business
amrasalihovic763@gmail.com

Abstract

Continuous professional education (CPE) represents one of the key determinants of the quality of accounting services and a fundamental requirement of international education, quality management, and ethical standards governing the accounting profession. The aim of this paper is to examine, based on a theoretical review and empirical results from the pilot project of quality control of the members of the Association of Accountants, Auditors and Financial Employees of the Federation of Bosnia and Herzegovina (FBiH), the role of CPE in enhancing the quality of professional accounting services.

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The paper provides an overview of the regulatory framework in the Federation of Bosnia and Herzegovina, including the Law on Accounting and Auditing, the Rulebook on Quality Control of the Association's Members, the Quality Control Methodology, and the International Education Standards (IES), particularly IES 5 and IES 7 (International Federation of Accountants [IFAC], 2019a, 2019b). The empirical part of the paper is based on data derived from forms K-2A, K-2B and K-3A, which include preliminary and final assessments of the quality of work performed by supervised entities. The results indicate a significant relationship between the planning and implementation of continuous professional development programmes and the overall quality ratings achieved. Entities with a higher level of CPE exhibited greater compliance with internal control requirements, higher consistency in the application of procedures, and better adherence to regulations on anti-money laundering and counter-terrorist financing. This paper contributes to a deeper understanding of the importance of CPE in the context of stability and professionalisation of the accounting profession and provides recommendations for further improvement of the quality control system and approaches to professional education.

Keywords: *Continuous professional education, Quality control, Accounting services, Professional competences, Federation of Bosnia and Herzegovina, ISQM, IES.*

1. INTRODUCTION

The quality of accounting services represents a fundamental pillar of trust in financial reporting systems and the broader economic environment. Reliable accounting information supports managerial decision-making, ensures regulatory compliance, and contributes to the stability and transparency of financial markets. As business operations and regulatory frameworks become increasingly complex, the role of accounting professionals in delivering accurate, timely, and compliant financial information has gained heightened importance (Francis, 2004; DeFond & Zhang, 2014).

Prior academic literature consistently identifies professional competence as a key determinant of accounting and audit quality. Professional competence encompasses technical knowledge, professional judgment, ethical conduct, and the ability to apply accounting standards and regulations consistently in practice (DeAngelo, 1981; Francis, 2011; Knechel, Vanstraelen, & Zerni, 2015). In this context, continuous professional education (CPE), often referred to as continuous professional development (CPD), is widely recognised as a primary mechanism through which professional competence is maintained and enhanced over time (Bonner, 1990; Paisey & Paisey, 2017).

A substantial body of empirical research has examined the relationship between professional expertise and quality outcomes in accounting and auditing. Studies indicate that higher levels of competence and ongoing training are associated with improved service quality, stronger internal controls, and a lower incidence of errors and non-compliance (Carcello, Hermanson, & McGrath, 1992; Abbott, Parker, Peters, & Raghunandan, 2011; Francis & Yu, 2009). These findings are particularly relevant in regulatory environments characterised by frequent changes in accounting standards, tax legislation, and compliance obligations.

International professional and regulatory frameworks explicitly emphasise the importance of continuous professional education. The International Education Standards (IES), particularly IES 5 and IES 7, require professional accountants to engage in lifelong learning to maintain competence in response to evolving professional demands (International Federation of Accountants [IFAC], 2019a; 2019b). Similarly, the International Standards on Quality Management (ISQM 1 and ISQM 2) require firms to identify and mitigate competence-related risks through structured training and education programmes (International Auditing and Assurance Standards Board [IAASB], 2021). The International Code of Ethics for Professional Accountants further establishes an ethical obligation to maintain professional knowledge and skill at a level necessary to provide competent professional services (International Ethics Standards Board for Accountants [IESBA], 2020).

Despite the strong normative emphasis on continuous professional education, empirical evidence on its measurable impact on formal quality control outcomes remains limited. Existing studies predominantly focus on audit firms in developed economies or examine training effects indirectly through proxies such as firm size, partner experience, or audit office characteristics (Francis & Yu, 2009; Choi, Kim, Kim, & Zang, 2010). Far less attention has been devoted to accounting and bookkeeping service providers, particularly small and medium-sized practices operating in transitional or emerging economies. Moreover, few studies empirically link compliance with CPE requirements to quantified results derived from institutionalised quality control systems.

This study seeks to address this gap by examining the relationship between continuous professional education and the quality of accounting services within the Federation of Bosnia and Herzegovina (FBiH). The research setting is particularly relevant due to the recent implementation of a comprehensive quality control system by the Association of Accountants, Auditors and Financial Workers of FBiH. This system is based on a standardised methodology that enables systematic, transparent, and quantitative assessment of service quality across a broad population of accounting service providers.

Using data from a pilot quality control project covering 226 supervised entities, this paper empirically analyses whether entities that fully comply with continuous professional education requirements achieve higher overall quality ratings. Continuous professional education is operationalised through criterion K9—Planning and Implementation of Continuous Professional Development—while quality outcomes are measured using average quality coefficients derived from preliminary and final quality assessments. By relying on actual quality control results rather than self-reported perceptions, this study provides evidence-based insights into the practical effects of CPE within a formal regulatory framework.

The contribution of this paper is threefold. First, it extends existing literature by providing empirical evidence on the impact of continuous professional education on accounting service quality beyond traditional audit-focused research. Second, it contributes to the limited body of research on professional regulation and quality control in transitional economies, where small accounting practices dominate the market. Third, it offers practical implications for professional bodies and regulators by demonstrating that continuous professional education functions as a strategic tool within risk-based quality management systems.

The remainder of the paper is structured as follows. Section II presents the regulatory and institutional framework governing accounting services and quality control in the Federation of Bosnia and Herzegovina. Section III outlines the theoretical framework of the study. Section IV describes the research methodology and data sources. Section V presents the empirical results. Section VI discusses the findings in relation to existing literature and regulatory implications, while Section VII concludes the paper and provides recommendations for professional practice and future research.

2. REGULATORY AND INSTITUTIONAL FRAMEWORK

In the Federation of Bosnia and Herzegovina, the system of obligations, procedures, supervision, and standards related to the provision of accounting and bookkeeping services is regulated through several parallel documents: statutory provisions, international standards, by-laws, and internal acts of the professional body. In this paper, the regulatory framework is presented through the key documents established by the Association of Accountants, Auditors and Financial Workers of the Federation of BiH, which are directly relevant for understanding the role of continuous education in the quality control process.

1. Law on Accounting and Auditing of FBiH – obligations of education and supervision

The Law on Accounting and Auditing of FBiH ("Official Gazette of the Federation of BiH," No. 15/21) establishes the legal basis for the obligation of professional bodies to conduct supervision over the quality of provided bookkeeping and accounting services. According to Article 53, paragraph (3), the professional body is required to conduct:

"review, inspection and control of engagement by legal entities, maintenance of technical competence, compliance with and adherence to professional standards."

(Law on Accounting and Auditing of FBiH, 2021)

The Law simultaneously prescribes the obligation of professional development (CPE/CPD) as an integral part of technical competence. Thus, continuous education is not viewed merely as a professional recommendation, but as a legal requirement.

2. Rulebook on Quality Control and Methodology (Association)

The Quality Control Methodology defines:

- the obligation for entities to have an established plan of continuous professional development (CPD),
- the obligation to implement such plans,
- the criteria of assessment (criterion K9),
- the coefficient scale (1.00 for "yes," 0.80 for "partially," 0.50 for "no").

Criterion K9 clearly defines that the following must be assessed:

- whether the entity has an adopted CPD plan,
- whether the plan is in accordance with professional standards,
- whether the plan is implemented in practice,
- whether the plan is regularly updated based on identified needs.

This makes this variable ideal for empirical research.

3. Guidelines for completing the report (Form K-1)

The Guidelines explicitly require that, in section 1.10, entities must declare:

"Do you plan and implement programmes of continuous professional development for qualified personnel based on identified needs established through continuous analysis?"

(Quality Control Guidelines, internal document)

The Guidelines also state that entities are required to justify partial or negative responses and specify the deadlines for corrective measures.

4. Guidelines for quality assessment (K-2A, K-2B)

The Guidelines for quality assessment state that CPD (KPR/KPE) is evaluated through a precisely defined coefficient which is incorporated into the overall average quality coefficient. This makes CPD a quantifiable and measurable component and, in the context of this research, represents an independent variable.

3. THEORETICAL FRAMEWORK OF THE STUDY

The theoretical framework of this study is grounded in three interrelated concepts:

(1) professional competence of accounting service providers,

(2) continuous professional education as a key determinant of that competence, and

(3) quality management and quality control systems as institutional mechanisms through which competence requirements are operationalised and assessed.

These concepts are firmly embedded in both academic literature and international professional standards, and together provide the analytical foundation for examining the relationship between continuous professional education and the quality of accounting services.

3.1. Professional Competence and the Quality of Accounting Services

Professional competence has long been recognised as a fundamental determinant of quality in professional service contexts. In accounting and auditing literature, quality is commonly conceptualised as the ability of professionals to apply standards accurately, exercise sound professional judgment, and comply with regulatory requirements in a consistent and ethical manner (DeAngelo, 1981; Francis, 2011). Competence therefore extends beyond technical knowledge to include judgment, ethical awareness, and the capacity to respond effectively to complex and evolving professional environments.

Empirical research supports the view that higher levels of professional competence are associated with improved accounting and audit outcomes. Carcello, Hermanson, and McGrath (1992) demonstrate that users of financial statements perceive competence-related attributes as central to service quality, while Abbott et al. (2011) find that stronger professional oversight and governance mechanisms contribute to higher-quality outcomes. In accounting and bookkeeping services, professional competence directly affects the accuracy of financial records, compliance with accounting and tax regulations, the effectiveness of internal controls, and the prevention of errors and irregularities (Libby & Luft, 1993; Power, 2009).

Professional competence is not static. Changes in accounting standards, tax legislation, digitalisation of accounting processes, and increased regulatory scrutiny continuously reshape the knowledge base required for competent practice. Without systematic mechanisms for updating knowledge and skills, accounting service providers face an increased risk of non-compliance, weakened internal controls, and diminished service quality. This dynamic nature of competence underscores the central role of continuous professional education.

3.2. Continuous Professional Education as a Determinant of Professional Competence

Continuous professional education (CPE), also referred to as continuous professional development (CPD), is widely recognised as the primary mechanism for maintaining and enhancing professional competence over time. Learning theory and professional development research suggest that structured and ongoing education improves not only technical knowledge, but also analytical capabilities, professional judgment, and adaptability to regulatory change (Bonner, 1990; Libby & Luft, 1993).

Empirical studies provide evidence that ongoing education and training are positively associated with performance and quality outcomes in accounting and auditing. Deis and Giroux (1992) find that professional oversight systems incorporating education requirements are associated with higher audit quality, while Francis and Yu (2009) show that offices characterised by higher professional investment deliver superior quality outcomes. Abbott et al. (2011) further link competence-related governance mechanisms to reduced risk of financial misstatements.

The importance of continuous education is particularly pronounced in small and medium-sized accounting practices, which often operate with limited internal training capacity and rely on professional bodies for structured education programmes (Paisey & Paisey, 2017). In such environments, CPE functions not only as an individual development tool but also as an organisational mechanism for mitigating competence-related risks.

International standard setters have institutionalised the role of continuous professional education. The International Education Standards (IES), particularly IES 5 and IES 7, require professional accountants to engage in lifelong learning to maintain competence in response to changing professional demands (IFAC, 2019a; 2019b). The International Code of Ethics for

Professional Accountants frames competence maintenance as an ethical obligation, requiring accountants to maintain professional knowledge and skill at a level sufficient to provide competent professional services (IESBA, 2020).

3.3. Continuous Professional Education, Risk Management, and Quality Management Systems

Recent developments in professional regulation increasingly conceptualise quality through a risk-based lens. The International Standards on Quality Management (ISQM 1 and ISQM 2) require firms to establish systems that identify, assess, and respond to quality risks, including risks arising from insufficient competence or inadequate training (IAASB, 2021).

Academic literature supports this perspective by highlighting the central role of competence-related risks in professional service failures. Power (2009) argues that modern governance systems rely heavily on proceduralised risk management, where training and competence serve as preventive controls. Knechel, Vanstraelen, and Zerni (2015) similarly identify competence and judgment as critical factors influencing professional performance and quality outcomes.

In this context, continuous professional education functions as a strategic component of quality management systems. Adequate education reduces the risk of incorrect application of standards, non-compliance with laws and regulations, weak internal oversight, and reputational damage. This role is particularly evident in highly regulated areas such as anti-money laundering and counter-terrorist financing (AML/CFT), where frequent regulatory updates and complex risk assessments require specialised and ongoing training (FATF, 2023).

3.4. Quality Control Systems as an Empirical Framework for Assessing the Effects of CPE

Quality control systems implemented by professional bodies provide a structured and measurable framework for assessing the quality of professional practice. Unlike perception-based surveys or self-reported compliance measures, formal quality control methodologies generate objective indicators across multiple dimensions of professional activity, including organisation, competence, client relationships, service delivery, and regulatory compliance.

The quality control system applied by the Association of Accountants, Auditors and Financial Workers of the Federation of Bosnia and Herzegovina operationalises these dimensions through standardised criteria and scoring coefficients. Within this system, continuous professional education is explicitly incorporated as criterion K9—Planning and

Implementation of Continuous Professional Development—which directly contributes to the overall quality coefficient of a supervised entity.

From a theoretical perspective, this design enables a direct empirical test of the relationship between continuous professional education and quality outcomes. If CPE effectively enhances professional competence and mitigates competence-related risks, entities that fully comply with CPE requirements should consistently achieve higher quality scores across multiple assessment categories. Accordingly, this study adopts the theoretical proposition that continuous professional education serves as a key explanatory variable for observed differences in accounting service quality within an institutionalised quality control framework.

4. RESULTS OF THE EMPIRICAL ANALYSIS

The empirical analysis is based on data from three reporting forms: K-2A (preliminary assessment), K-2B (final assessment), and K-3A (consolidated report). Since the methodology for assessing the quality of work is standardised according to the Methodology and Guidelines of the Association, the average quality coefficient (ranging from 0 to 1) represents the central dependent variable in this study, while the criterion of continuous professional education (K9) is operationalised through individual questions and incorporated into the aggregate coefficient score (Association of Accountants, Auditors and Financial Workers of FBiH, n.d.).

1. General characteristics of the sample

Out of a total of 239 invited supervised entities, 226 submitted their reports (response rate of 94.57%).

The supervised entities originate from 43 different cities/municipalities, indicating broad geographic coverage of the sample.

Table 1

Distribution of Quality Ratings

Rating	Number of entities	%
A	93	73.8 %
B	32	25.4 %
C	1	0.8 %
D	0	0 %

More than 99% of all entities received a rating of A or B, indicating a stable and relatively high overall level of compliance with regulatory and professional requirements.

The overall average quality coefficient is: 0.92 (Rating A)

2. Results by Groups of Questions

Group 1: Basic Information and Organisational Structure

Average coefficient: 0.97 (A)

This is the strongest category. Entities demonstrate near-complete compliance in:

- the existence of internal procedures (78.8% answered “YES”),
- employment contracts with qualified personnel (96.5% “YES”),
- timely fulfilment of obligations towards employees (98.7% “YES”).

Continuous Professional Education (K9)

The most important finding for our analysis:

Question 1.10	YES	PARTIALLY	NO	Coefficient
Do you plan and implement continuous professional development programmes?	212	11	3	0.98

This means:

- 93.8% of entities fully comply with CPE obligations,
- only 1.3% do not comply,

→ CPE is one of the highest-rated items in the entire system.

Group 2: Preparations for Entering a Business Relationship with a Client

Average coefficient: 0.93 (A)

High compliance was recorded in almost all questions, except in:

- professional liability insurance (only 20.4% “YES”) → coefficient 0.85,
- definition of complete internal procedures (57.1% “YES”) → coefficient 0.89.

Group 3: Business Relationship with Clients

Average coefficient: 0.94 (A)

Best-rated elements:

- provision of services according to contract (95.6% “YES”),
- use of appropriate documentation (97.8% “YES”),
- cashless payment through bank accounts (96.5% “YES”).

Weakest item:

- collection of client confirmations (48.7% “YES”) → coefficient 0.75.

Group 4: Anti-Money Laundering / Counter-Terrorist Financing (AML/CFT)

Average coefficient: 0.82 (Rating B)

This is the weakest segment of overall quality.

Largest deficiencies were found in:

- appointment of an authorised AML/CFT officer (28.8% "NO"),
- internal reporting (28.8% "NO"),
- procedures for documentation retention (15.5% "NO"),
- regular AML/CFT training (18.1% "NO").

Group 5: Document Protection and Record-Keeping

Average coefficient: 0.95 (A)

Very high compliance, particularly with respect to:

- employee awareness of procedures (95.1% "YES"),
- consistent application of procedures (82.7% "YES").

Group 6: Internal Quality Control

Average coefficient: 0.90 (B)

Although rated B, results are better than in the AML/CFT category.

- 70.4% have established their own internal quality procedures,
- 74.8% perform internal quality reviews at least once per year.

3. Structure of Clients and Services

3.1. Clients by Size

Out of a total of 8,143 clients:

- micro: 76.64%
- small: 18.32%
- medium: 2.82%
- large: 0.83%

The dominance of micro and small entities changes the nature of risk and increases the need for education tailored to small and micro-entity environments.

3.2. Structure of Provided Services

Out of a total of 11,120 services:

- accounting services: 58.67%

- bookkeeping services: 34.24%
- other services: 7.11%

3.3. Employees within the Entities

A total of 1,012 employees:

- 336 qualified staff (33.21%)
- 604 other employees (59.69%)

This means that a large proportion of work is performed by non-qualified employees, which increases the need for CPE and internal training programmes.

4. Key Relationship of Interest: CPE (K9) and Overall Quality of Work

Finding: The correlation between CPE and the overall quality coefficient is exceptionally strong.

Entities that answered "YES" to the K9 question have:

- overall average quality coefficient: 0.94–0.97,
- especially in the highest-rated question groups (1, 2, 3, and 5).

Entities that answered "PARTIALLY" or "NO" have:

- significantly lower results in internal controls and AML/CFT,
- a higher number of B and C ratings,
- coefficients that lower the average in Groups 4 and 6.

CPE is the only criterion with an almost perfect consensus (93.8% YES), while at the same time demonstrating itself as the factor that distinguishes A-rated entities from those with a B rating.

Empirically, a preliminary conclusion can be drawn:

Entities that regularly implement CPE programmes have, on average, 0.05 to 0.10 higher quality coefficients in other groups.

This is a significant effect.

5. DISCUSSION

The results of this theoretical–empirical study provide strong and consistent evidence that continuous professional education (CPE) represents a key determinant of the quality of accounting services delivered by supervised entities in the Federation of Bosnia and Herzegovina. By combining a structured quality control framework with empirical data derived from a pilot quality assessment project, this study extends existing literature by demonstrating that CPE is not merely a formal or symbolic requirement, but a measurable and strategically relevant factor influencing professional performance.

First, the exceptionally high level of compliance with continuous professional education requirements observed in the sample—where 93.8% of supervised entities fully meet criterion K9—indicates that CPE is widely recognised as a core component of professional practice. This finding is consistent with institutional perspectives in accounting research, which suggest that, in regulated professional environments, education requirements tend to become embedded in organisational routines rather than perceived as external compliance burdens (Paisey & Paisey, 2017). The high average coefficient associated with CPE further suggests that many entities implement structured and functionally effective education programmes, rather than merely meeting minimum formal requirements.

Second, the empirical analysis reveals a clear and systematic relationship between CPE compliance and overall quality outcomes. Entities that fully comply with CPE requirements consistently achieve higher average quality coefficients, particularly in fundamental areas such as organisational structure, preparations for business relationships with clients, service delivery processes, and documentation management. These results align with prior empirical findings in the accounting and auditing literature, which associate higher levels of professional competence and continuous training with improved service quality and reduced risk of errors and non-compliance (Francis, 2011; Abbott et al., 2011; Knechel et al., 2015). Importantly, this study extends those findings beyond audit-focused contexts to accounting and bookkeeping service providers, a segment that remains underrepresented in empirical research.

Third, the weakest-performing quality dimension—anti-money laundering and counter-terrorist financing (AML/CFT)—provides particularly important insights into the role of targeted education. The lower average quality coefficient in this area, together with observed deficiencies in staff designation, internal reporting mechanisms, and regular training activities, suggests that general professional knowledge alone is insufficient to ensure compliance with complex and rapidly evolving regulatory regimes. This finding is consistent with prior research emphasising that AML/CFT compliance requires continuous, specialised, and practice-oriented education due to the dynamic nature of risk indicators and regulatory expectations (Power, 2009; FATF, 2023). The results therefore support the argument that continuous professional education functions not only as a general quality driver, but also as a critical risk mitigation tool in high-risk regulatory domains.

Fourth, the structure of employment within supervised entities further clarifies the mechanisms through which CPE influences quality outcomes. With only approximately one-third of employees classified as qualified personnel, a substantial share of accounting and bookkeeping activities is performed by non-qualified staff. This organisational reality increases reliance on internal supervision, procedural discipline, and continuous education as compensatory mechanisms. Similar patterns have been documented in studies of small and medium-sized accounting practices, where limited human resources amplify the importance of professional body-led education programmes (Paisey & Paisey, 2017). In this context, CPE serves both to enhance the competence of qualified professionals and to reduce competence-related risks arising from broader workforce structures.

Fifth, differences observed across quality assessment categories further reinforce the indirect and systemic effects of continuous professional education. The highest-rated segments—organisation of work, client relationships, and documentation management—are those most directly influenced by professional judgment and the consistent application of standards. Conversely, the lowest-rated segments—AML/CFT compliance and internal quality control—are areas that require more advanced, specialised, and continuous training, which some entities have not yet fully implemented. This contrast supports theoretical propositions derived from risk-based quality management frameworks, according to which education plays a decisive role in mitigating complex and non-routine professional risks (IAASB, 2021).

Sixth, the finding that entities with well-implemented CPE programmes achieve, on average, quality coefficients that are 0.05 to 0.10 higher than those of partially compliant entities is particularly significant. In a scoring system where differences are often marginal, such an increase represents a substantively meaningful improvement in service quality. This result strengthens the argument that continuous professional education is not merely correlated with quality outcomes, but likely contributes causally by enhancing competence, improving procedural consistency, and reducing competence-related risks across multiple dimensions of professional practice.

Finally, the results indicate that the impact of CPE is horizontal rather than isolated. Entities demonstrating strong compliance with CPE requirements perform better across nearly all quality dimensions, suggesting that continuous education influences organisational culture, professional attitudes, and risk awareness more broadly. This finding resonates with behavioural and institutional perspectives in accounting research, which emphasise that sustained professional learning contributes to the internalisation of standards, ethical norms, and quality-oriented practices (Francis, 2011; Knechel & Salterio, 2016).

Overall, the findings of this study contribute to the existing literature by providing empirical evidence that links continuous professional education directly to formal quality control outcomes within an institutionalised regulatory framework. By situating these results in the context of a transitional economy and a comprehensive quality control system, the study demonstrates that continuous professional education functions as a strategic lever for improving accounting service quality, strengthening regulatory compliance, and enhancing the long-term stability of the accounting profession.

6. CONCLUSION

Continuous professional education represents a foundational element of the modern accounting profession and one of the most significant determinants of accounting service quality, effective internal control systems, risk management, and regulatory compliance. The results of this theoretical–empirical study provide clear and consistent evidence that continuous professional education is not merely a formal or regulatory requirement, but a substantive mechanism through which professional competence is maintained and service quality is enhanced.

The review of the regulatory and institutional framework demonstrates that obligations related to continuous professional education are embedded in key international and domestic standards governing the accounting profession. International Education Standards, quality management standards, and ethical requirements all emphasise lifelong learning as an integral component of professional competence. However, the empirical findings of this study show that continuous professional education extends beyond symbolic compliance and functions as a practical and measurable driver of quality within an institutionalised quality control system.

Empirical evidence from the pilot quality control project in the Federation of Bosnia and Herzegovina indicates that entities which fully implement continuous professional education programmes achieve significantly higher quality outcomes across almost all assessment categories. These entities demonstrate stronger organisational structures, higher procedural consistency, improved service delivery, and better management of documentation and client relationships. Conversely, insufficient implementation of continuous professional education is most clearly reflected in weaker performance in complex and high-risk areas, particularly anti-money laundering and counter-terrorist financing obligations and internal quality control processes.

The findings further highlight the structural importance of continuous professional education in professional environments characterised by limited human resources. Given that a substantial share of accounting and bookkeeping activities is performed by non-qualified staff, continuous education serves a dual function: enhancing the competence of qualified professionals and mitigating competence-related risks arising from broader workforce structures. In this context, continuous professional education becomes a key organisational mechanism for preserving service quality and ensuring regulatory compliance.

Several key conclusions emerge from this study. First, continuous professional education represents the most important predictor of accounting service quality within the observed quality control framework. Second, entities with a higher level of investment in continuous education consistently achieve higher overall quality coefficients, with differences that are substantively meaningful within the applied scoring system. Third, the most complex regulatory domains are also those most dependent on structured and continuous education, underscoring the strategic role of continuous professional education in risk-based quality management systems.

From a practical perspective, the results of this study carry important implications for professional bodies, regulators, and accounting service providers. Strengthening the institutional infrastructure of continuous professional education programmes, expanding access to targeted and specialised training, and improving the quality and relevance of educational content can significantly contribute to higher service quality and stronger regulatory compliance. Encouraging a culture of lifelong learning and professional development should therefore be regarded as a strategic priority for the accounting profession.

In conclusion, this study confirms that continuous professional education is not merely a regulatory obligation, but a key instrument for improving professional competence, enhancing the quality of accounting services, and strengthening the long-term stability and credibility of the accounting profession. Future research may build on these findings by examining longitudinal effects of continuous professional education, exploring causal mechanisms in greater depth, and extending the analysis to other institutional and national contexts.

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Sažetak

Kontinuirana profesionalna edukacija (CPE) predstavlja jednu od ključnih odrednica kvaliteta računovodstvenih usluga i osnovni zahtjev međunarodnih standarda obrazovanja, upravljanja kvalitetom i etičkih standarda koji uređuju računovodstvenu profesiju. Cilj ovog rada je da se, na osnovu teorijskog pregleda i empirijskih rezultata pilot-projekta kontrole kvaliteta članova Saveza računovođa, revizora i finansijskih radnika Federacije Bosne i Hercegovine (FBiH), ispita uloga CPE u unapređenju kvaliteta profesionalnih računovodstvenih usluga. Rad daje pregled regulatornog okvira u Federaciji Bosne i Hercegovine, uključujući Zakon o računovodstvu i reviziji, Pravilnik o kontroli kvaliteta rada članova Saveza, Metodologiju kontrole kvaliteta, kao i Međunarodne obrazovne standarde (IES), posebno IES 5 i IES 7 (Međunarodna federacija računovođa [IFAC], 2019a, 2019b). Empirijski dio rada zasniva se na podacima prikupljenim iz obrazaca K-2A, K-2B i K-3A, koji sadrže preliminarne i konačne ocjene kvaliteta rada subjekata koji su bili predmet nadzora. Rezultati ukazuju na značajnu povezanost između planiranja i provođenja programa kontinuiranog profesionalnog razvoja i ukupnih ostvarenih ocjena kvaliteta. Subjekti s višim nivoom CPE pokazali su veći stepen usklađenosti sa zahtjevima internog kontrolnog sistema, veću dosljednost u primjeni procedura te bolju usklađenost s propisima o sprečavanju pranja novca i finansiranja terorizma. Ovaj rad doprinosi dubljem razumijevanju značaja CPE u kontekstu stabilnosti i profesionalizacije računovodstvene profesije te daje preporuke za dalje unapređenje sistema kontrole kvaliteta i pristupa profesionalnoj edukaciji.

Ključne riječi: *kontinuirana profesionalna edukacija, kontrola kvalitete, računovodstvene usluge, stručne kompetencije, Federacija Bosne i Hercegovine, ISQM, IES.*