The Reality Of Gap Between Fundamentals Of Accounting Education And The Requirements Of Accounting Market (A Field Study Of A Sample Of Iraqi Universities)

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Abstract

The historical facts have proved that any society stands on an open and progressive scientific and educational system will occupy an advanced position in the process of construction and development. The university has a vital role in society to contribute to develop society. There is no doubt that introducing and preparing new, skillful and professional accountants fall upon several institutions. Higher education institution is the prominent one that it crystalizes and adopts modern and novel educational techniques focus on acquiring university students necessary professional skills and developing his/her ability of analytical and creative thinking. The current classical method does not qualify students to practice accounting efficiently.

The study aims to highlight the impact of universities that introduce educational accounting programmes to meet the requirements of accounting profession. The idea is to depend on teaching accounting programmes that simulate the international standards of accounting education, which is reflected on the development of accounting profession. Also, ensuring the integration between academic accounting education, field experiences and market requirements in the midst of continuous developments and changes of information technology and communication. Moreover, it is necessary to exert efforts to develop and change accounting curricula so as to cope with the latest development in this science.

Keywords


Introduction
Accounting education has a major importance as other specialties. This importance is based on the special role of accounting and continuous need for it in companies of any societies. Accounting is an art that depends on accountants' self-abilities to judge several economic and financial events. Also, it is a science falls into social sciences that develops through study and experience for a long period of time in addition it is an organized profession practiced in our daily life in a way that makes it distinguished from other professions needed by society constantly.

In order to meet the society's needs of accounting, it is necessary to pay great attention to accounting education to prepare qualified academic and professional staff that is able to meet the increasing needs for accounting. Moreover, the development of information technology is one of the major challenge that faces accounting profession. Therefore, information technology knowledge is one the basic concepts that develops accounting. Information technology changes the business environment and motivates international organizations to issue guidelines and studies to reform accounting education.

In this respect, international accounting standard board assumes the responsibility to prepare qualified human resources to implement these standards through providing support and guidance. The international standards become the first reference in the field of professional accountants.

Accounting education at Iraqi universities lacks required updating of the curricula and employing modern technology that are the basics of successful economy.

**The Study Methodology**

**1. The Study Problem**

Accounting education has its own specific importance as other sciences due to constant need for this science in the organizations and markets of any society. To meet the needs of societies for accounting, it is necessary to pay attention to the accounting education, which prepares academic professional staff to meet the growing demands of life.

The study problem is the inability of accounting education to meet the requirements of profession. Moreover, the current accounting educational programmes at Iraqi universities are insufficient to provide the graduate with necessary knowledge and skills as market requires in a world of ongoing change and development.

**2. The Study Goals**
The study aims to identify the efficiency and effectiveness of Iraqi accounting educational system and how the system meets the growing needs for accounting in a world of rapid changes and developments in all fields of life. Also, the way of developing accounting field to bridge the gap between performance of accounting graduates and the required performance in real business environment.

3. The Study Hypothesis

The study attempts to prove the following hypotheses:

1. The integration between academic accounting education and field experiences leads to narrow the gap between the actual performance of accounting education outcomes and the required performance to meet the market needs.
2. Accounting education is unable to respond for changes in the business and accounting environment, and it needs a qualitative change to adapt with modern changes.

4. The Study Importance

The significance of the study comes from the badly needed basic changes in the content of accounting curricula, methods of teaching and accounting education. Also, ensuring the integration between the academic accounting education and field work and the market requirements that are under constant change due to technology development and communication. Moreover, the attempt to link international standards of accounting with accounting educational curricula.

5. Methodology

The researcher, in his attempt, to prove the study hypothesis depends on the sources shared by the two study aspects:

A. Theoretical Aspect: analytical inductive and deductive approaches are used depending on sources as books, documents, papers, Arabic and English articles and internet.
B. Experimental Aspect: The researcher depends on general analysis for the accounting education curricula at Iraqi universities and make a comparison between the international standards of accounting education and programmes of accounting education at Iraqi universities.

Accounting Education

1. Contemporary Accounting Environment
Accounting literature is abundant of studies that tackled developing accounting profession. Most of those studies have discussed different issues related to this topic. The aim of those studies is to improve accounting performance. Some studies focus on improving the profession through using international standards of accounting and auditing. Other studies think that the development of accounting is through transferring accounting techniques via agencies as multinational companies and international agencies. Others see that the development of accounting profession can be done through two directions:

First: developing accounting profession through educational process and setting up new standards to admit students in accounting departments at universities. This process has to be accompanied by updating accounting curricula. The supporters of this view thinks that the development of the process and its methods can lead to scientifically and practically qualified accountants.

The second view interprets the accountant's role in economic activity and society. The advocates of this view see that there should be a re-evaluation of this profession and building up its basics. In this regard, accounting associations and unions emerged in this field to present the importance of accounting profession. Higher education institutions take the lead in preparing qualified accountants scientifically and practically through adopting new programmes of education based on efficiency of professional preparation, which focuses on professional skills and abilities (Miller G.S. Bushee, 2004).

To succeed in these efforts, the institutions have to move from classical method of teaching to the method of transferring professional skills that unions and associations called for including association of international accountants. It says that developing skills during educational process will be beneficial in his/ her practical part of his profession as an accountant. In this respect, the required skills could be integrated in the educational process (Scott, 1970).

The development of accounting profession requires introducing the role of accounting in planning economic and social development and setting up a general framework for accounting development as to fit requirements and conditions of economic and social environment. Moreover, it requires simultaneous developments for accounting system in which development has to pass through three stages: (establishing centres of accounting development, diagnosing accounting problems and find the solutions for them and improving the quality of accounting and professional services).

### 2. Accounting Education and Accounting Profession
Accounting education and accounting profession are inseparable. A good accounting education should lead to prepare an academically qualified accountant to handle his/her role in the market efficiently. The lack of cooperation and coordination between accounting education and accounting profession will lead to waste the country’s resources. In this respect, accounting profession will not be able to respond to rapid economic changes and challenges of modern economy or handle the financial and economic crises (Ali & Ahmed, 2007).

Professional rehabilitation of accounting is one of the necessities of our modern time. The quality of accounting profession needs to be built on standards and qualified and ethically committed accountant, which leads to provide information to the organization to take appropriate decision whether in planning, auditing, implementing or evaluation of development projects. The importance of accounting profession comes from the information it has and who has the information may have the decision. Accounting profession becomes a tool of making decision where it provides decision-makers with necessary information so the accuracy and validity of administrative decisions depend the reports and information given to management or decision-takers (Nasser et al., 2013).

Economic sectors are keen to cope with scientific and professional developments as a way to protect investments. The concerned partners seek to activate the role of this profession in economy through applying international standards of accounting education that sets up sound ground to update accounting curricula, which is reflected on the educational outcomes and human staff that are able to practice the profession and introduce financial reports to the organizations that ensure their success in the midst of great economic challenges (Gaviria Patricia, 2012).

Accounting education in Iraq is still traditionally taught at universities. Accounting subjects like auditing, taxes and financial systems are lack any kind of connection among them. The university as an academic institution has the ability to prepare programmes and training to graduate the qualified student. Among the reasons of poor accounting education is the teaching methods and programmes that universities taught and adopted. The classical method followed by universities does not qualify the students to practice accounting efficiently.

3. Accounting Education Approaches

The demands of developing accounting education, which is the basic for accounting profession increased to sharpen the outcomes of accounting education with necessary skills. The demands come after the failure of educational and teaching methods that are unable to prepare qualified and skillful graduates who deal with analytical, practical and technical
issues in accounting and auditing. Though the classical method of teaching accounting is the common one, the method does not cope professional demands or real life requirements. So, more attention should be paid to abilities, technical and analytical skills in the profession of accounting (AAA, 1992).

Due to the complexity of business environment and the emergence of new challenges and advancement of technology, the necessary to make changes in the philosophy of accounting education have become an obligation in this field as shown in the following table:

**Table 1 A comparison between classical approach and modern on in accounting education**

<table>
<thead>
<tr>
<th>No.</th>
<th>Classical approach</th>
<th>Modern approach</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>Focus on technical issues</td>
<td>Focus on public issues in accounting education, business environment and technical aspects</td>
</tr>
<tr>
<td>2</td>
<td>Limited integration among branches of accounting curricula</td>
<td>Complete integration among accounting courses as taxes, administrative accounting, information systems and auditing.</td>
</tr>
<tr>
<td>3</td>
<td>Focus on calculations to reach one answer</td>
<td>Increase interest to solve complex operations that require deep analysis.</td>
</tr>
<tr>
<td>4</td>
<td>Focus on the basics of education (Instructing)</td>
<td>Focus on teaching and learning (self-learning)</td>
</tr>
<tr>
<td>5</td>
<td>Professional education for passing examinations</td>
<td>Define more goals of accounting education including professional one</td>
</tr>
<tr>
<td>6</td>
<td>Attention is not paid to communication, relations and individual skills</td>
<td>Pay attention to charisma, skills and behaviours.</td>
</tr>
<tr>
<td>7</td>
<td>Abstract teaching of accounting</td>
<td>Students participate in learning through self-learning and creativity</td>
</tr>
<tr>
<td>8</td>
<td>Present technical means theoretically including information systems</td>
<td>Including technical means and information systems in accounting curricula</td>
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The modern approach of accounting education prepares and rehabilitates accounting student and provides him/her with necessary knowledge and other skills to strengthen his/her ability to deduce, induce and evaluate information in a way that it develops the profession based on the concept of education through learning, which enables the students to learn basic professional skills as shown in the table below:
Table 2 Required skills for accounting education according to international standards of accounting education

<table>
<thead>
<tr>
<th>No.</th>
<th>program</th>
<th>Goals</th>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>sciences</td>
<td>Focus on technical procedures, basics, ethics and define accounting information to deliver it to users</td>
<td>Accounting concepts, fundamentals of accounting, technical procedures and ethics of the profession</td>
</tr>
</tbody>
</table>
| 2   | Specialized sciences         | Introduce specialized sciences of accounting that rehabilitates him/her to enter the depth of the profession | • Role of info. Systems of accounting  
  • Taxes  
  • Profession ethics  
  • Advanced financial accounting  
  • Social and specialized accounting |
| 3   | General culture              | Enlarge the learners' perceptions towards public culture, logical thinking, raise questions and mental analysis | • Information flow of culture  
  • Evaluate things and use reason |
| 4   | Information about business environment | Rehabilitate accountant with basics of business environment | • Basics of general management, funding, marketing and economics  
  • Approaches of management organization and communication |
| 5   | skills                       | A- Understanding and adaptation skills to deal with different environments  
  B- Communication skills: the ability to provide and receive information and the ability to deliver it to others and analyze their views.  
  C- Mental skills: they develop mental and thinking abilities to help decision-making  
  D- Self-skills: they activate the accountant's role to understand the profession and business environment | • Skills of applying accounting knowledge to work problems and the abilities to co-exist with different environment.  
  • Training on basics of communication  
  • Planning the process of managing communication.  
  • Transfer knowledge in different conditions and environment.  
  • Negotiating skills and the ability to focus and find solutions.  
  • Training on activating rational thinking  
  • Motivating to analyze and search for facts. |
Thinking of ethical and basic issues and distinguish among axioms and argumentative matters.
Dealing with different pressures and define priorities.
Interpersonal skills as cooperation and respect.
Interaction, positivism, trust and collective work.
Accept others’ views.

### 6

**Personal skills:**

- Developing personal aspects when practicing accountant profession

Creative thinking, strategic vision, thorough examination, leadership, motivation, persistence, leading management, sense of social responsibility, commitment to continuous learning and commitment to ethical practices.

Source: International standards of accounting education

#### 4. International Standards of Accounting Education

Accounting education and practical experience aim to produce efficient and qualified accountants able to participate positively for the profession and society. In this respect, the individuals who become professional accountants have to continuous desire to learn and apply new applications. This tendency is due to the great pressures to change the style of economic life that is imposed by globalization, information technology, communication and expansion of shareholder groups including organizational entities and auditing boards in addition to the complicated arrangements and organizations special operations. Nowadays, it is expected from professional accountants to meet the needs of investors and debtors as well.

The importance of education standards in accounting field reinforces the objectivity of accounting outcomes. The objectivity of measurement that is required by accounting cannot be fulfilled unless there is an integrated frame control the process of application. The process of developing accounting curricula represents an urgent need to adapt with the requirements of practicing accounting profession. In order to complete the development process, there should be specific and agreed on standards. The importance of these standards stem from working on: (international standards of education of professional accountants, 2003).
1. Serve public interest through wide range education of professional accountants that leads to coordinated and conform standards.
2. Issuing series of data that reflected sound application and practice of accounting.
3. Create educational landmarks to match them with international association of accountants activities.
4. Enhance and strengthen international supervision over significant issues that are related to accountants' education and development.
5. Including fundamental elements in the education and development programmes that have international recognition.

International standards of education are guiding ones help implementing sound training and application in addition to introduce the best practices and the effective methods to handle different issues. Eventually, the development approaches can be done through adopting accounting education programme that is organized by six international standards issued in 2003.

- IES1 entry requirements to accounting education
- IES2 content of accounting education programmes
- IES3 professional skills
- IES4 values, ethics and professional behavior
- IES 5 requirements of practical experience
- IES 6 evaluation of efficiency and professional abilities

In 2004, international standards of accounting education issued IES7 of continuous professional development and in 2006 IES8 is issued of efficiency requirement of professional auditors. The previous standards will be the guidelines for studying accounting to meet the requirements of the market in Iraqi environment.

The study focuses on the standards from 1 to 4 that are related to admission and the content of the programmes. The requirements are the following:

- The international standard No. (1): refers to ensure the scientific background of the students who want to be professional accountants. This standard is an important one because the candidates of all educational stages whether in secondary stage or after should have equal level of professional efficiency.
- The standard No. (2): clarifies the minimum courses that should be included in the programme of accounting education and the required subjects as (accounting, funding, related knowledge, organizational knowledge of business environment and knowledge and competence of information technology).
The standard No.(3): defines the series of required professional skills that should be developed as a part of accounting education. These skills are intellectual, artistic, functional, personal, interpersonal, communication, organizational and management skills. The focus is on the role of public education in developing these skills. The development of the skills will enhance logical thinking, critical analysis and introduce a base for students to take decisions in society, practice sound judgment, professional efficiency, interact with people, comprehensive thinking and initiate the process of professional development.

The standard No. (4): identifies the required ethics, values and behaviours and the minimum fields of study taking into consideration that curricula reflects cultural and national environment.

**Applied (Practical) Aspect**

First: A general analysis for the accounting education curricula at Iraqi universities:

In order to evaluate the quality of university accounting education, the researcher chooses a sample of (8) universities (5 government universities and 3 private ones) out of 30 universities that award accounting diploma. The researcher has probed their curricula and chose some universities based on their diversity in the number of students, funding whether government or private. Through studying and evaluating the sample, it is noticed that all the sample depends on unified curricula. When examining the unified curricula, The researcher concludes the following:

- The absence of details in curricula: the curricula under discussion is the standard one but its application may differ at universities because of the lack of details. It means that the expected outcomes, goals and the standards the teachers use or how to apply the unified curricula are absent.

- The unified curricula is unable to respond to students' interests and needs of the market. When reviewing the subjects of the curricula, it is clear that all courses are obligatory and there is no freedom to choose some courses or leave others. Also, the absence of optional courses aggravates lack of flexibility and the response to the market.

- The total courses of required to graduate from university accounting programmes in Iraq is less than the international and regional ones. The total required courses during four years are 33 one; it means that the programme includes 152 credits. When comparing the total number of courses to graduate accountants, we find that the number does not conform with international universities. For example, in USA universities the number of courses is 40-50 one. Although the total of credits meet the international standards (120-150), the Iraqi universities have to exert efforts to enhance accounting education through increasing the minimum required credits from 33 to the number of

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international universities. Since accounting is an international profession, Iraq has to match its programmes with international standards to elevate the quality of the diploma awarded for the students.

Second: Analyzing the unified accounting education curricula in comparison to international standards of accounting education:

To analyze the gaps in the unified curricula as compared to international standards, the study focuses on international standards (1-4) related to admission and content of the programmes, which is more related to accounting education programmes at universities:

- The compatibility of Accounting education programmes at Iraqi universities with international standard No. (1):

Generally, it is noted that the Accounting education curricula at Iraqi universities is compatible with the international standard No. (1). Since accounting education in Iraq starts at the university stage after completing secondary school in addition to central education of the ministry of higher education and scientific research, the admission process does not require any other requirements than the average of the secondary stage. Due to limited number of students admitted in the programme, the priority is for the students who got the highest accumulative average in the secondary school. This process of admission is impartial and integrate in which students are given the chance to join this programme.

- The compatibility of Accounting education programmes at Iraqi universities with international standard No. (2):

As mentioned in standard (2), the programme of accounting education should cover three components:

- Accounting, finance and related knowledge
- Organizational and commercial knowledge of business environment.
- Knowledge and efficiency in information technology.

The international standard (2) does not count the components but it digs deep to identify specific subjects that should be covered with these three components. In an attempt to compare the unified curricula used at Iraqi universities to the list of the courses in these fields, the researcher specifies the title of the standard courses used at universities to represent the detailed courses in international educational standards. Then, the researcher compares the courses of the unified curricula to the standard ones to identify the gaps that might find when applying the course.
The degree of compatibility of Iraqi unified curricula at universities with the international standards of education and differences can be shown as follows:

1- The matching of accounting curricula at Iraqi universities with the details in this standard is about %73. It is worthy to mention that this percentage is related only to the title of the course and does not reflect the application of international standard in the classrooms or the quality of education. When reviewing the courses of the unified curricula and compared them to the international standard No. (4), it was clear that curricula had %27 of missing items. The standard missing items are:
   - International standards of auditing
   - Financial tools
   - Professional ethics and values
   - Companies governance
   - Work ethics
   - Financial markets
   - Organizational behavior
   - Strategic management
   - International trade business
   - International trade and finance

2- The missing courses related to the profession ethics in the unified curricula represents a serious failure in the courses. The international board of accounting education standards and the universities realize the role of ethics of work to establish a solid ethical base for accounting profession, develop financial sector and financial stabilization on national and international levels. In this regard, we should focus on issues like work ethics and professional values separately.

3- Though the focus on listing courses about technical accounting, the basic education is still in need for rehabilitation. The lack of courses related to companies governance, financial market, organizational behavior, taking strategic and administrative decisions and finance and international trade represent a weak point that stands in the path of developing accountants' skills especially in the field of trade consultations and taking their role as businessmen and consultants.

4- Although there are sufficient number of theoretical issues that focus on the importance of information technology, it is required to do more in this field and add other technical programmes, which prepare the students for the world of business.

5- Excessive focus on theoretical accounting on the expense of teaching students the practical application of accounting. When evaluating the unified curricula, the previous table, and the division between the theoretical and practical aspects, it is noted that only
15 (total 24 credits) focuses on the practical aspect. But 85 (132 credits) focuses on the theoretical aspect. Although the focus on the theoretical aspect is important, the percentage of the practical and theoretical is unbalanced and this is not enough to prepare an accountant for the market.

- The compatibility of Accounting education programmes at Iraqi universities with international standard No. (3).

As stipulated in standard (3), accounting education programmes should seek to enhance professional skills. It does not include technical and practical aspects only but it comprises personal, interpersonal, communication, intellectual, organizational and business management skills. As far as developing of communication skills, the unified curricula includes two courses that can be interpreted in this respect. Tackling these courses as required shows a moderate kind of consistency with improving and developing communication skills in standard IES3. Intellectual skills enable the professional accountant to solve problems, decision-making and sound judgment in complex situations. Learning intellectual skills includes building up the students' abilities to inquire, search, logical and analytical thinking and critical analysis in addition to identify and solve problems. Though learning intellectual skills are not inquired by separate courses (philosophy, strategy or logical subjects), these skills can be included in other accessible courses.

These skills are not imposed in the curricula but can be conveyed to students through identifying and using appropriate education methods and applying evaluation techniques. Throughout this analysis, we have reached the following results:

- There is no concentration, guidance and reference to learn intellectual skills in the curricula. It means that there is a complete absence of these issues in the textbooks.

Through evaluating plans, courses, it is possible to refer that reviewing these plans and courses could represent more than one list of topics as a proposed textbook and a fair evaluation based on examinations basis (1st, 2nd and 3rd). Plans and courses do not cover competencies, learning outcomes and learning styles but it does not include any other evaluations.

- Teaching classes based on lectures leaving no chance for active learning or students' participation. Lecture is part and parcel of university teaching of accounting. Most of times, interactive methods of teaching are more appropriate to develop cognitive and intellectual skills. Moreover, group evaluation, role-playing and collective research represent an opportunity for students to enhance their personal and interpersonal skills, which are part of IES3.
The big number of students in the classrooms represents one of the obstacles that faced teaching staff. The average number of students is 51 students and this number makes it impossible to apply new and effective teaching techniques or evaluative styles.

Most of the content of the textbook is summarized with small number of examples and this limits the student's ability to apprehend the practical part of accounting problems in real life.

Excessive dependence on examinations as a way of learning and evaluating students' performance may hinder students' participation and limit their intellectual abilities.

Examinations based on examples and applications that are given during lectures do not stimulate students to think in a practical way and develop their professional skills.

The compatibility of Accounting education programmes at Iraqi universities with international standard No. (3).

International standard No. (4) identifies the professional values and educational ethics and behaviours that should be covered in accounting programme. Currently, the unified curricula does not include separate courses on work ethics. The standard encourages integrating ethical principles in the students' work to view and think of the possible ethical effects of issues they discuss during their study.

The ethical courses are listed as a basic one in the accounting curricula, but in reality, these courses are not given appropriate weight in the courses and without coordination with other departments, which contradicts with standard (4) in which "values, ethics and behavior need to be treated within frame of education. If the professional accountants realize in future the importance of professional values and behavior in their work, it is necessary not to look at the issues of professional values and behavior as being secondary matters in their educational programmes". Currently, the courses lack any kind of focus on these values and ethics, which have consequences on the accountant's professionalism.

The previous results showed that there is some failure in the content of curricula. It is unable to graduate students who are fully qualified to practice accounting in the market. Also, the time interval of developing curricula is unsuitable and the current content of courses do not provide graduates with basic training courses before practicing their practical experience.

Based on what is mentioned previously, the researcher sees that there is possibility to narrow the gap between the real performance level of accounting education outcomes and the required performance to meet the market needs according to international standards and accounting practices of Iraqi environment. Also, the development can be achieved through basic changes in the content of the programmes, accounting approaches and accounting education. The other aspect is to ensure that there is an integration between academic
accounting education and field experiences by balancing theoretical education and applied one and market requirements. Iraqi universities have to improve university accounting education and adapt their programmes with the international levels and increase the minimum level of required courses in accounting.

Conclusions

1. Accounting education follows traditional method of teaching at Iraqi universities. Accounting courses like accounting, auditing, taxes and systems are taught in a way that lacks any connection. The traditional method does not qualify students to practice their profession efficiently.
2. There is no coordination between economic establishments and education institutions. Also, there is no mutual visions about the market needs and follow up the educational process.
3. The unified curricula of accounting is unable to respond to students' interests and market needs where all courses are obligatory and there is no chance to change or choose other courses.
4. The need to find a kind of balance between theoretical education and practical one and employ effective teaching and evaluating methods in the classrooms.
5. Excessive dependence on examinations as a base to teach and evaluate students do not stimulate students thinking skills or motivate their intellectual abilities.
6. Teaching classes based on lectures, which leaves no chance for active learning or students' participation.
7. The big number of students in the classrooms represents one of the obstacles that faced teaching staff in their efforts to integrate more effective teaching and educational methods.

Recommendations

1. Reconsider drafting curricula to keep pace with the market requirements and environmental changes in addition to develop teaching staff abilities and qualifications since they are the corner stone of the educational process and its success.
2. Support the integration of economic establishments to manage educational institutions (departments council, colleges councils and university council). The aim of this move is to exchange ideas, visions about labour market needs, follow up of educational process and evaluate its outcomes.
3. The need to modify the unified curricula of accounting to put an end for the shortcoming of covering the courses needed to comply to the international standards of education.
4. Improve the accounting profession through knowledge by activating the role of Summer training course. A committee of teaching staff run this training course in coordination with official departments. The training course is a chance to study problems and obstacles that hinder the role of this course.

5. The educational institutions have to take on their shoulder teaching behavioural aspects, international standards of accounting and auditing as a course in the curricula.

6. Iraqi universities have to foster university accounting education and compare their programmes with the international counterparts. Also, increasing the minimum level of courses required for graduation to cope with the international levels.

7. Provide necessary training and education for teaching staff about active learning methods, modern education and deep evaluation methods to encourage reforms of accounting curricula in the best possible way.

8. The admission of students has to be according to the capacity of accounting departments and providing necessary classrooms, books, modern teaching techniques and training courses.

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