

Innovations

Examining the Degree to which Accounting Education in Palestine with IES 4 Adheres to Professional Values, Ethics, and Attitudes

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Abstract

Purpose: The study aimed to examine the extent to which accounting education in Palestine, using International Education Standard 4, adheres to values, ethics, and professional trends. **Research Methods:** The study's aims were achieved through the use of the descriptive analytical approach. A questionnaire designed for this purpose was distributed to accounting graduates employed by government agencies and ministries. Additionally, the SPSS application was used to evaluate the data. **Results:** The study found that there is sufficient commitment from accounting education programs in Palestinian universities to Standard IES 4 in terms of the standard's outcomes: professional values, ethics, and attitudes. In order, ethical principles were the most committed outcomes in Palestinian universities, followed by the commitment to the public interest, and finally skepticism and professional judgment.

Introduction

Professional, academic, and ethical training are necessary for the accounting field. Examining how well theoretical and applied courses are balanced at universities and whether accounting departments are changing their curricula to comply with international professional and ethical standards are critical. Since these fields offer investors and society valuable social services, ethics in accounting and auditing are crucial. Respect for moral principles guarantees these services' legitimacy and confidence. Good accounting ethics sustain public trust, which is essential for efficient service delivery. For chartered accountants to properly conduct audits and provide other services, they must gain trust. In accounting, ethical values foster justice and honesty, preserve public confidence, and advance the profession. In addition to preventing unethical behavior that hurts society and the economy, ethical accounting

standards give accurate financial information. Sadly, a lot of colleges disregard the morality of professional conduct, which results in subpar professional abilities and poor educational results (Abboud, 2022).

Many writings on creative and innovative accounting and other processes that fall under the concept of a low ethical level in the profession have emerged in recent years, particularly regarding the level of competence of graduates of the Faculty of Commerce, which led to their inability to confront and keep up with all the requirements of professional ethics and the labor market. This realization led to a focus on developing academic and professional accounting education by using international accounting education standards issued by the International Federation of Accountants (IFAC) (fawzia & eumar, 2022).

The necessity of international education standards and harmonized accounting processes has been highlighted by global economic crises and technology breakthroughs. These guidelines guarantee that accounting curricula fulfill the needs of the labor market. Education's ability to turn forth competent professionals is a good indicator of its quality. Colleges and universities need to implement rules that provide students the values and skills they need. For accounting and auditing to remain honest and accomplish goals, adherence to ethical norms is essential (Eljhani & Al-Shahibi, 2021).

The number of accounting scandals in big, multinational corporations has caused the accounting and auditing professions to be reevaluated. These scandals reveal a decline in moral principles and identify deficient university courses as their primary cause. In order to comply with labor market demands, this has led to increased emphasis on teaching ethics and professional behavior in accounting education. A single charter for overseeing accounting education systems was developed as a result of the relationship between the caliber of educational outputs and the caliber of the educational system. One of the eight standards released by the International Accounting Education Standards Board, which was founded in 2005, focuses on values, ethics, and professional attitudes. These guidelines aid in bridging the knowledge gap between professional practice and theoretical research (Eljhani & Al-Shahibi, 2021).

Accounting scandals are common in today's commercial world, exposing state financing wrongdoing and drawing attention to academic institutions. The need for competent graduates is growing, therefore educational institutions must equip future accountants with both technical know-how and a solid ethical base. Because ethics are so vulnerable among recent graduates, they are vital in accounting. In order to serve the public interest, the IAESB-IFAC's International Education Standard (IES) establishes learning objectives and competency areas for professional values, ethics, and attitudes in aspiring accountants (Karlina & Shauki, 2019).

Global business and corporate accounting still have unresolved issues with ethics and governance. The persistence of fraudulent behaviors in the wake of

Enron raises questions about the efficacy of policies aimed at curbing unethical behavior. Using the International Federation of Accountants' (IFAC) International Education Standard (IES) 4 as a framework, this research analyzes the educational approach to accounting ethics and governance. (Salleh & Ahmad, 2012).

Standardizing accounting education is something that international institutions are becoming more and more interested in doing in order to improve its basis, accountability, transparency, and economic efficiency. In order to define technical competence, professional skills, values, ethics, and professional attitudes in accounting, the International Education Standards (IES) are being developed (fawzia & eumar, 2022).

The favorable picture of the financial accounts is reflected in the ethical and proper practice of the accounting profession. Additionally, it lessens unethical behavior that has an impact on the state and society's economic standing. Teaching students about the ethical conduct of the accounting and auditing professions is not a top emphasis at many universities. This affects the caliber of the students who graduate without the necessary (Zaouia & Timawi, 2014).

Literature review

First, research by Salem, Al-Tira, and Bushnaf (2024) revealed that ethics and morality of accountants in handling false or misleading information by admitting errors and acting appropriately should be prioritized in accounting education. Avoiding making inflated claims, preserving professional competence, and protecting confidentiality are also important considerations. Hence, research by Bu Hafs, Ahmed, and Walid (2020) shows that bachelor's degree accounting programs clearly lack the standards of accounting professional ethics, with graduates only receiving instruction in the subject of corruption and work ethics, which is insufficient because graduates need to learn about the fourth standard of values, ethics, and to strengthen collaboration with associations of professionals in order to be Programs for education impart knowledge and professional ethics. The ethical and governance paradigm currently employed in accounting education is questioned by the writers (Salleh & Ahmad, 2012) because they see it as antiquated, rule-based, and lacking a comprehensive approach that takes Eastern and scientific philosophical ideas into consideration. Therefore, PKN-STAN has incorporated professional values, attitudes, and ethics into accounting learning programs, but not as stand-alone subjects, based on professional demands and competency. It is getting ready to dedicate to the full implementation of International Standard No. 4 and modify curricula in accordance with the standard despite challenges; this implementation is motivated by the demands of professionalism in order to enhance thinking activities and learning outcomes at work (Karlina & Shauki, 2019). These

findings are consistent with research by Abboud (2022), which found that independent materials about the ethics of the accounting profession are not guaranteed at Libyan colleges and that the profession's practitioners need to set ethical guidelines. The development of graduates' knowledge and awareness as well as their ability to engage in ethical professional practices are two key outcomes of accounting education. As a result, worldwide educational standards must be followed when developing accounting education programs. Unlike (Eljhani& Al-Shahibi, 2021), however Even though Libyan accounting graduates have good percentages of professional ethics and conduct, our findings indicate that the implementation of the International Accounting Education Standard 4 outcomes is necessary to consolidate these values. Additionally, the labor market plays a critical role in determining the quality of accounting education outcomes. Similarly, it has been observed that accounting education plays a major role in increasing awareness among accounting students through curricula; it highlights the importance of ethical principles and offers practical protections against falling into the traps of fraud, manipulation, embezzlement, and breach of trust. The degree to which accounting professional ethics are taught in universities It was inadequate, which means that it didn't satisfy the requirements established by global accounting education (Zaouia&Timawi, 2014). This study, in contrast to previous research, demonstrates a high degree of agreement between the content of International Accounting Standard No. 4 and the laws and ethical guidelines governing the accounting profession in Algeria with regard to the framework of ethical requirements and the results of values, ethics, and professional behavior. Due to the need to combat tax evasion, corruption, embezzlement, and illicit means of taking advantage of accounting law loopholes, Algeria has demonstrated its interest in accounting education and its laws to stay up with modern advances (fawzia&eumar, 2022).

The profession of accounting's ethics

The study of ethics in general includes a subset on the ethics of the accounting profession. The accounting profession is known for a set of rules and principles that require its members to behave in a certain way, based on commitment, in order to uphold the profession's honor. Violating these rules is considered leaving the accounting profession (Abboud, 2022).

The accounting industry requires its members to conduct themselves in a professional and ethical manner, which means they must adhere to guidelines, policies, and directives that direct their behavior in order to further their careers. From an academic perspective, the ethics of the profession must encompass the following: the ability of accountants to comprehend all accounting principles, assumptions, and rules; additionally, they must be able to apply these principles in addition to positivity and comprehensiveness; integrity, objectivity, independence; maintaining customer secrets;

professional care; professional ethics; and technical standards (Al-Abini & Al-Zoubi, 2017).

The need to improve the profession's standing in comparison to other professions, win over the public's trust, and foster a cooperative culture among colleagues are the reasons why professional behavior regulations are necessary (Jarbou, 2003).

According to (Zoroub & Abdel-Al, 2016), the purpose of the rules of professional conduct is to strengthen the legislative provisions and texts that provide sufficient professional and scientific qualification for auditors, as well as to reassure the parties. It also aims to develop a spirit of cooperation between accountants and auditors and take care of their moral, material, and moral interests. Stakeholders guarantee that the work and services they require will follow technical and professional standards.

Based on the aforementioned, the following is a summary of the goals of the Code of Professional Conduct: (Rashwan, 2018):

1. Enhancing the caliber of the accounting and auditing profession, protecting the respectability of its members, and solidifying the advancements made in comparison to other learning fields.
2. Fostering an environment of collaboration and protecting the material, ethical, and moral interests of accountants and auditors.
3. Supporting and enhancing the legal texts with the legislator's enacted requirements to create the principles of the auditor's impartiality in his work, the sufficiency of his scientific and practical base, and the standards he establishes for practicing his profession.
4. Creating a sense of confidence among the general public, clients, other organizations, and other groups, about the services of accountants and auditors.

It is evident from the foregoing that the primary goal of the standards of professional conduct is to specify the obligations that members of the accounting profession have with regard to their professional and ethical obligations.

A code of ethics for accounting professionals

Users of financial statements should obtain accounting services that incorporate professional expertise and are founded on recent advancements in practices, regulation, and technology, according to accounting literature. Additionally, these services have to adhere to accounting rules. The International Ethical Conduct Standards Board for Accountants was founded by the International Federation of Accountants in order to meet these standards. It is noteworthy that this council, along with a number of other councils affiliated with the International Federation of Accountants, has issued the rules of ethical conduct for professional accountants. The purpose of these councils is to

establish internationally recognized standards of high quality that will guarantee the credibility of accounting information utilized by investors and other interested parties (Gidianni, Dirham, & Bakoush, 2018).

Because the accounting profession has a duty to safeguard the public's and clients' general interests, the International Federation of Accountants established the International Ethical Conduct Standards Council to establish high standards for moral behavior. Professionals in the field are not permitted to adhere to less strict standards. The Federation has formed its Code of Conduct and Professional Ethics. five guiding principles of the International Institute of Accountants (IFAC, 2019):

- 1- Integrity: To always be sincere and truthful in commercial and professional interactions.
- 2- Objectivity: Professional or business decisions should not be superseded by prejudice, conflicts of interest, or undue influence from others.
- 3- Professional competence and appropriate care: The accountant needs to stay up to date on accounting advancements and strive to expand his knowledge and skill set. This entails developing the professional expertise and information necessary to perform his duties to the best of his abilities and to labor assiduously in compliance with industry standards in order to deliver quality professional services.
- 4- Confidentiality: Unless there is a legal or professional obligation to disclose it, he must respect the confidentiality of the information he learns from professional relationships. This information should not be used for the accountant's personal gain and should not be disclosed to any other party without proper and specific authorization. or any other person
- 5- Professional conduct: The accountant must abide by all applicable laws and regulations and refrain from taking any actions that could damage the standing of the industry.

International Accounting Education Standard 04: Professional Conduct, Ethics, and Values

The International Federation of Accountants (IFAC, 2019), describes the scope of this standard.

A- The professional conduct and traits that characterize professional accountants as members of the profession are known as professional values, ethics, and behaviors. These commonly accepted ethical guidelines for professional conduct, which are seen to be crucial in identifying what makes professional behavior unique, include a dedication to the following:

- 1- Technical proficiency and professional abilities
- 2- independence, objectivity, secrecy, and integrity

- 3- ethical behavior; and a professional demeanor that demonstrates diligence, prompt delivery, civility, respect, responsibility, and dependability
- 4- Achieving excellence via a dedication to ongoing learning and constant growth
- 5- Being socially responsible by being aware of and taking the public interest into consideration.

B- .A set of principles for morality, ethics, and conduct in the workplace
A framework of values, ethics, and professional conduct should be made available to aspiring professional accountants by IFAC member bodies through professional accounting education programs. This will enable them to: use their professional judgment; act morally and in the public good.

C- Educational outcomes for values, ethics, and professional behavior:
Member bodies of the International Federation of Accountants (IFAC) should specify the learning objectives for values, ethics, and professional behavior that prospective professional accountants must meet by the conclusion of their initial professional development(IFAC, Handbook of International Education Pronouncements, 2017).

The following theories were put up in light of the significance of examining the degree to which accounting education with IES 4 adheres to learned professional values, ethics, and attitudes:

H1: The education of accounting in Palestine universities allows to development Professional skepticism and professional judgment to graduates of departments accounting, accordance with IES4.

H2: The education of accounting in Palestine universities allows to development Ethical principles to graduates of departments accounting, accordance with IES4.

H3: The education of accounting in Palestine universities allows development to Commitment to the public interest to graduates of departments accounting, accordance with IES4.

Figure 1 provides an outline of the study's proposed theoretical model for the professional values, ethics, and attitudes that will be looked at in this inquiry.

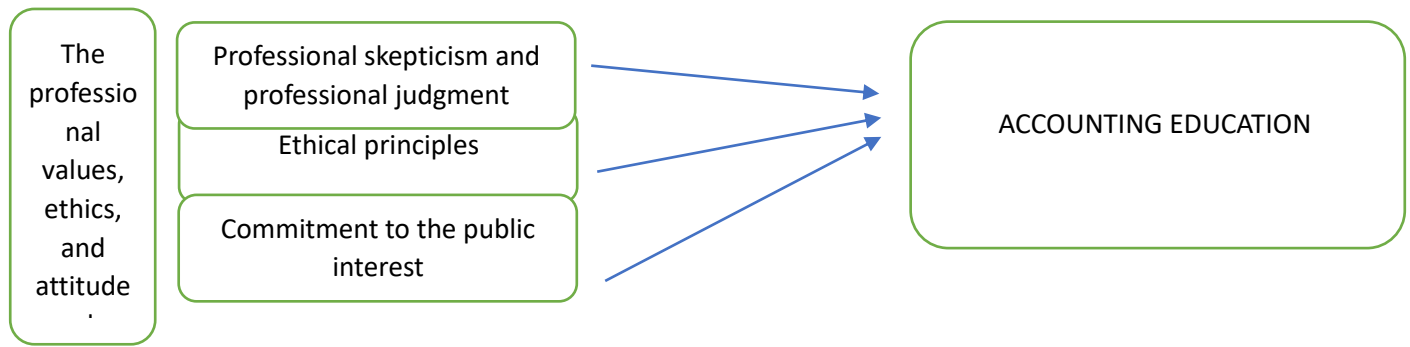


Figure 1 displays the general theoretical concept and research hypothesis.

Approach

Study Design

A quantitative technique was selected in order to assess the professional values, ethics, and attitudes of accounting graduates under IES 4 in the context of Palestine (as shown in Figure 1 above). This study employed a cross-sectional design using a questionnaire survey to collect respondents' viewpoints in order to validate our three hypotheses.

Study Sample:

The research sample consists of recent graduates in accounting who are employed by Palestinian government organizations in the Gaza Strip and who directly benefited from the accounting education process.

Given the nature of the research, we have opted to utilize the convenience nonprobability sampling strategy, a widely used sampling method for studies involving quantitative variables, in order to select the most accessible topics in a timely manner.

Data Collection Tool and Study Data:

To measure opinions and attitudes, which are complex mental phenomena, in an empirical research, data were collected for this study utilizing a specifically designed questionnaire. The survey questionnaire employs a five-point Likert-type scale, with 1 denoting the least relevance and 5 the greatest, to measure attitudes toward professional skills conformity in the context of Palestine accounting education. 11 outcomes that were created utilizing the IES 4 2021 edition are included in the survey questionnaire (IFAC, HANDBOOK OF INTERNATIONAL EDUCATION STANDARDS, 2021). The survey was sent to 480 accounting grads in total; 396 of them were found to be legitimate and were utilized (82.50%) for data analysis.

Data Analysis

The degree to which each questionnaire question agreed with the field to which it belonged was used to check internal consistency, which helped to

assure the validity of the scale and the questionnaire itself. The correlation coefficients between each questionnaire field's question and the field's overall score were computed in order to determine internal consistency. Cronbach's alpha coefficient was used to calculate the questionnaire's reliability and establish that the results remained unchanged when it was re-applied multiple times.

In order to analyze the questionnaires, a variety of methods were employed, including determining ratios and frequencies for the personal data, computing the arithmetic mean, relative weight, and standard deviation, applying the T-test in the case of a single sample, and determining whether or not the average of the "neutral" middle degree is equal to 3.

Results

Analysis of Measurement Models:

When assessing the measurement model, the validity and reliability tests for each concept were taken into account. To do this, the validity and reliability study for the latent components was used to assess the appropriateness of the items and the internal structure of the constructs that the research instrument measures.

Reliability and Validity Analysis

1- Reliability Analysis of Measures Cronbach's

The questionnaire's dependability indicates A questionnaire is considered reliable if the results are consistent when it is reapplied. It also describes the degree to which the scale reads accurately each time it is applied, or the degree to which it operates continuously, harmonically, and consistently when applied repeatedly at different times.

The researcher verified the stability of the survey questionnaire using Cronbach's Alpha Coefficient. Internal consistency, or whether every item on the instrument measures the same thing, is gauged by Cronbach's alpha. Generally speaking, the Cronbach's coefficient alpha value falls between 0.0 and + 1.0; larger values denote a higher degree of internal consistency.

The Cronbach's coefficient alpha for each questionnaire field was calculated, and the results were as follows:

- **Findings regarding the questionnaire's reliability for "Professional skepticism and professional judgment"**

Table (1): Cronbach's alpha coefficient to assess each item's reliability in the "Professional skepticism and professional judgment"

#	Item	Cronbach's Alpha Coefficient
1.0	Examine financial data and other pertinent data attentively by adopting a questioning mindset.	0.704
2.0	To arrive at well-reasoned judgments based on all pertinent facts and circumstances, identify and assess reasonable alternatives.	0.760
Total		0.798

The data displayed in Table (1) make it evident that each item has a high Cronbach's alpha coefficient value, ranging from 0.704 to 0.760, while the value of the coefficient reached (0.798) for all field items. This indicates a high level of statistical significance and reliability.

- **Findings regarding the questionnaire's reliability for "Ethical principles"**

Table (2): Cronbach's alpha coefficient to assess each item's reliability in the "Ethical principles"

#	Item	Cronbach's Alpha Coefficient
1.0	Characterize ethics and discuss the benefits and drawbacks of approaches to ethics that are based on principles and regulations.	0.809
2.0	Determine which moral dilemmas to solve and when moral guidelines should be followed.	0.788
3.0	Examine potential routes of action and assess the ethical implications of each.	0.785
4.0	Determine the best course of action for ethical conundrums by applying the core ethical principles of objectivity, secrecy,	0.825

	professional competence and due care, honesty, and professional behavior.	
5.0	Adhere to the applicable ethical norms when conducting yourself in a professional manner.	0.821
Total		0.839

The data displayed in Table (2) make it evident that each item has a high Cronbach's alpha coefficient value, ranging from 0.785 to 0.825, while the value of the coefficient reached (0.839) for all field items. This indicates a high level of statistical significance and reliability.

- Findings regarding the questionnaire's reliability for "Commitment to the public interest"

Table (3): Cronbach's alpha coefficient to assess each item's reliability in the "Commitment to the public interest"

#	Item	Cronbach's Alpha Coefficient
1.0	Describe how ethics relate to the idea of social responsibility and how it plays a role in the profession.	0.771
2.0	Describe the function of ethics in the context of excellent corporate governance.	0.773
3.0	Examine how ethics and the law interact, taking into account the connections between rules, laws, and the general welfare.	0.782
4.0	Examine how acting unethically affects the public, the profession, and the individual.	0.831
Total		0.834

The data displayed in Table (3) make it evident that each item has a high Cronbach's alpha coefficient value, ranging from 0.771 to 0.831, while the value of the coefficient reached (0.834) for all field items. This indicates a high level of statistical significance and reliability.

- **Findings regarding the questionnaire's reliability for " each field of the questionnaire"**

Table (4) displays Cronbach's Alpha values for every questionnaire field.

#	The Field	Number of items	Cronbach's Alpha Coefficient
1.0	Professional skepticism and professional judgment	2	0.798
2.0	Ethical principles	5	0.839
3.0	Commitment to the public interest	4	0.834
Total		11	0.856

The Cronbach's Alpha values for each questionnaire field as well as the total questionnaire are displayed in Table (4). The Cronbach's Alpha values for the fields fell between 0.798 to 0.839. This range is thought to be high; the outcome ensures the validity of every questionnaire area. For the complete questionnaire, Cronbach's Alpha is equal to 0.856, indicating a good degree of reliability.

Thus, the researcher is completely sure in the validity of the questionnaire and its validity for evaluating the data, responding to the study's questions, and testing its hypotheses because he has established the validity and reliability of the questionnaire.

2- Validity of the scale "Pearson correlation coefficient"

Internal validity is the extent to which each paragraph in a questionnaire is congruent with the field to which it belongs. The researcher calculated the internal consistency of the questionnaire by calculating the correlation coefficients between each paragraph in the fields and the field's total score.

- **Internal validity findings for " Professional skepticism and professional judgment "**

The correlation coefficient between each item in the "Professional skepticism and professional judgment " field and the field's total score is shown in Table (5)

#	Item	Pearson correlation coefficient	Probability value (Sig.)
1.0	Examine financial data and other pertinent data attentively by adopting a questioning mindset.	0.978	0.000
2.0	To arrive at well-reasoned judgments	0.937	0.000

	based on all pertinent facts and circumstances, identify and assess reasonable alternatives.		
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Statistical significance is achieved when the relationship is $0.05 \geq \alpha$.

Table (5) shows the correlation coefficient between each item in the " Professional skepticism and professional judgment " domain, the domain's overall score, and the field's total score. Because the p-values (Sig.) are less than 0.05 and the correlation coefficients are significant at $\alpha = 0.05$, it is possible to draw the conclusion that the items in this area are valid and consistent in measuring the things for which they were intended.

- Internal validity findings for " Ethical principles "

The correlation coefficient between each item in the "Ethical principles " field and the field's total score is shown in Table (6)

#	Item	Pearson correlation coefficient	Probability value (Sig.)
1.0	Characterize ethics and discuss the benefits and drawbacks of approaches to ethics that are based on principles and regulations.	0.771	0.000
2.0	Determine which moral dilemmas to solve and when moral guidelines should be followed.	0.816	0.000
3.0	Examine potential routes of action and assess the ethical implications of each.	0.950	0.000
4.0	Determine the best course of action for ethical conundrums by applying the core ethical principles of objectivity, secrecy, professional competence and due care, honesty, and professional behavior.	0.851	0.000
5.0	Adhere to the applicable ethical norms when conducting yourself in a professional manner.	0.919	0.000

Statistical significance is achieved when the relationship is $0.05 \geq \alpha$.

Table (6) shows the correlation coefficient between each item in the " Ethical principles " domain, the domain's overall score, and the field's total score. Because the p-values (Sig.) are less than 0.05 and the correlation coefficients

are significant at $\alpha = 0.05$, it is possible to draw the conclusion that the items in this area are valid and consistent in measuring the things for which they were intended.

- Internal validity findings for " Commitment to the public interest "

The correlation coefficient between each item in the "Commitment to the public interest " field and the field's total score is shown in Table (7)

#	Item	Pearson correlation coefficient	Probability value (Sig.)
1.0	Describe how ethics relate to the idea of social responsibility and how it plays a role in the profession.	0.866	0.000
2.0	Describe the function of ethics in the context of excellent corporate governance.	0.901	0.000
3.0	Examine how ethics and the law interact, taking into account the connections between rules, laws, and the general welfare.	0.919	0.000
4.0	Examine how acting unethically affects the public, the profession, and the individual.	0.899	0.000

Statistical significance is achieved when the relationship is $0.05 \geq \alpha$.

Table (7) shows the correlation coefficient between each item in the " Commitment to the public interest " domain, the domain's overall score, and the field's total score. Because the p-values (Sig.) are less than 0.05 and the correlation coefficients are significant at $\alpha = 0.05$, it is possible to draw the conclusion that the items in this area are valid and consistent in measuring the things for which they were intended.

Structural Validity:

The researcher used a statistical technique called the "structure validity test" to evaluate the validity of the questionnaire framework. For the exam to be considered valid, it is necessary to verify the validity of every field as well as the validity of the complete questionnaire. Put another way, the test examines the correlation coefficient between each field on the questionnaire and all other fields that have the same scale level .

The correlation coefficient between the total score of the questionnaire and the scores in each questionnaire field is displayed in Table(8)

#	The field	Pearson correlation coefficient	Probability value (Sig.)
1.0	Professional skepticism and professional judgment	0.958	0.000
2.0	Ethical principles	0.846	0.000
3.0	Commitment to the public interest	0.895	0.000
	Total	0.919	0.000

Statistical significance is achieved when the relationship is $0.05 \geq \alpha$.

Table (8) provides the correlation coefficient for each field as well as the overall questionnaire. Because all of the fields' correlation coefficients are significant at $\alpha = 0.05$ and their p-values (Sig.) are less than 0.05, it is possible to draw the conclusion that the fields are valid to measure the things they were designed to assess in order to achieve the study's main objective.

Discussion, Test of Hypotheses and Conclusion

Examining sections that fall under the "Professional skepticism and professional judgment " heading

A T-test was used to determine whether or not the average response score reached the average agreement score of three. Table (9) displays the results .

Table (9): Each item's probability value (Sig.) and arithmetic mean in the "Professional skepticism and professional judgment " field

#	Item	Mean	S.D	Proportio nal mean	Test value	P-value (Sig.)	Rank
1	Examine financial data and other pertinent data attentively by adopting a questioning mindset.	3.26	0.978	65.2	3.673	0.002	2
2	To arrive at well-reasoned judgments based on all pertinent facts and circumstances, identify and assess reasonable alternatives.	3.32	0.937	66.4	4.778	0.000	1
	All items of the field	3.28	0.814	65.6	13.119	0.000	

*For the arithmetic mean, statistical significance is attained at a significance level of $0.05 \geq \alpha$.

The following can be taken out of Table (9):

- The relative weight is 66.4%, the test value is 4.778, and the probability value is (. Sig) equals 0.002 based on the arithmetic mean of 3.32 (the overall score out of 5) for the second paragraph, "identify and evaluate reasonable alternatives to reach well-reasoned conclusions based on all relevant facts and circumstances." The average degree of response to this item has exceeded the average degree of agreement, which is three, and is therefore deemed statistically significant at a significance level of $0.05 \geq \alpha$. This indicates that there is broad consensus among the sample participants regarding this item.

- The arithmetic means of the first paragraph, "professional judgment and skepticism," is 3.32. This indicates that the probability value (.Sig) is equal to 0.000, the test value is 3.673, and the relative weight is 65.2%. α , which shows that the average degree of reaction to this item has exceeded the average degree of agreement, which is 3, makes this paragraph statistically significant at a significance level of ≥ 0.05 . This indicates that there is broad consensus among the sample participants regarding this item.

- Altogether, the relative weight is equal to 65.6%, the test value is 13.119, the probability value (.Sig) is equal to 0.000, and the arithmetic mean is 3.28. Based on this, the field of "professional skepticism and professional judgment" is deemed statistically significant at a significance level of $0.05 \geq \alpha$, with a standard deviation of 0.814. The average degree of agreement, which is 3, and the average degree of response to this field, however, are not essentially different. This indicates that there is a moderate level of agreement among sample participants regarding the items in this field.

-This is explained by the fact that the analysis of the field paragraphs of doubt and professional judgment from the questionnaire revealed that the university worked to cultivate these attributes in its graduates, acquiring them to the extent that the fourth international accounting education standard requires of them. Additionally, the university worked to develop the graduates' capacity to recognize and assess opportunities and alternatives in order to achieve to create a critical questioning mindset and apply it while analyzing financial information and data, as well as to generate logical conclusions based on the conditions and facts at hand.

Examining sections that fall under the "Ethical principles " heading

A T-test was used to determine whether or not the average response score reached the average agreement score of three. Table (10) displays the results .

Table (10): Each item's probability value (Sig.) and arithmetic mean in the "Ethical principles " field

#	Item	Mean	S.D	Proportional mean	Test value	P-value (Sig.)	Rank
1	Characterize ethics and discuss the benefits and drawbacks of approaches to ethics that are based on principles and regulations.	3.55	0.771	71	9.955	0.000	3
2	Determine which moral dilemmas to solve and when moral guidelines should be followed.	3.54	0.816	70.8	9.229	0.000	4
3	Examine potential routes of action and assess the ethical implications of each.	3.40	0.950	68	5.987	0.000	5
4	Determine the best course of action for ethical conundrums by applying the core ethical principles of objectivity, secrecy, professional competence and due care, honesty, and professional behavior.	3.56	0.851	71.2	9.266	0.000	2
5	Adhere to the applicable ethical norms when conducting yourself in a professional manner.	3.58	0.919	71.6	8.890	0.000	1
	All items of the field	3.525	0.674	70.6	12.222	0.000	

*For the arithmetic mean, statistical significance is attained at a significance level of $0.05 \geq \alpha$.

The information below can be taken from Table (10):

- The fifth paragraph's arithmetic mean, "apply the relevant ethical requirements to professional behavior in compliance with standards," is equal

to 3.58 (the total score out of 5), which indicates that the test value is 8.890, the probability value is (.Sig) equal to 0.000, and the relative weight is 71.6%. As a result, this item is regarded as statistically significant at a significance level of $0.05 \geq \alpha$, meaning that the average response to this item is higher than the average degree of agreement, which is 3. This indicates that the sample members are largely in agreement with this subject.

- "Analyze alternative courses of action and determine the ethical consequences of these" is the third paragraph. Its arithmetic mean is 3.40, which indicates that the relative weight is 68%, the test value is 5.987, and the probability value (.Sig) is 0.000. α , which shows that the average degree of reaction to this item has exceeded the average degree of agreement, which is 3, makes this paragraph statistically significant at a significance level of ≥ 0.05 . This indicates that there is broad consensus among the sample participants regarding this item.

- Overall, the probability value (.Sig) is equal to 0.000, the test value is 12.222, the relative weight is equal to 70.6%, and the arithmetic mean is equal to 3.52. Given that the standard deviation is 0.674 and the significance level of $0.05 \geq \alpha$, the "ethical principles" field is deemed statistically significant. The average degree of agreement, which is 3, and the average degree of response to this field, however, are not essentially different. This indicates that there is a moderate level of agreement among sample participants regarding the items in this field.

- This is explained by the analysis of the ethical principles field paragraphs from the questionnaire, which revealed that the university worked to increase the knowledge of ethical principles and requirements in professional behavior among its graduates and to develop these principles to the extent that would raise the bar set by the fourth international accounting education standard. To a lesser extent than growing their understanding of ethical principles and requirements, accountants have in accordance with the standards increased their awareness of the ethical consequences of professional activity and their analysis of alternative business trends. In addition to strengthening their understanding of and capacity to put into practice the fundamental ethical precepts of objectivity, professionalism, competence, confidentiality, impartiality, and appropriate professional care in any crisis. Moral Not only may principles and rule-based approaches to ethics be made clearer, but they can also be used to identify ethical difficulties and dilemmas, emphasize the benefits and drawbacks of the method, and decide when it is appropriate to apply ethical principles.

Examining sections that fall under the "Commitment to the public interest " heading

A T-test was used to determine whether or not the average response score reached the average agreement score of three. Table (11) displays the results .

Table (11): Each item's probability value (Sig.) and arithmetic mean in the "Commitment to the public interest " field

#	Item	Mean	S.D	Proportio nal mean	Test value	P-value (Sig.)	Rank
1	Describe how ethics relate to the idea of social responsibility and how it plays a role in the profession.	3.64	0.919	72.8	7.952	0.000	1
2	Describe the function of ethics in the context of excellent corporate governance.	3.41	0.899	68.2	6.390	0.000	3
3	Examine how ethics and the law interact, taking into account the connections between rules, laws, and the general welfare.	3.42	0.919	68.4	6.496	0.000	2
4	Examine how acting unethically affects the public, the profession, and the individual.	3.39	0.899	67.8	6.090	0.000	4
All items of the field		3.46	0.736	69.2	12.973	0.000	

*For the arithmetic mean, statistical significance is attained at a significance level of $0.05 \geq \alpha$.

Following are the extractables from Table (11):

- According to the arithmetic mean, the first paragraph's relative weight is 72.8%, the test value is 7.952, and the probability value is (. Sig) equals 0.000. The paragraph also asks the reader to "explain the role of ethics within the profession and in relation to the concept of social responsibility." The total score out of 5. Thus, at a significance level of $0.05 \geq \alpha$, this item is deemed statistically significant, implying that the average response to this item is higher than the average degree of agreement, which stands at 3. This indicates that the sample participants agree on this issue to a significant extent.

- The fourth paragraph, "Analyze the consequences of unethical behavior to the individual, the profession, and the public," has an arithmetic mean of 3.39, which indicates that the probability value (.Sig) is equal to 0.000, the test value is 6.090, and the relative weight is 67.8%. α , which shows that the average degree of reaction to this item has exceeded the average degree of agreement, which is 3, makes this paragraph statistically significant at a significance level of ≥ 0.05 . This indicates that there is broad consensus among the sample participants regarding this item.

- Overall, 3.46 is the arithmetic mean, 69.2% is the relative weight, 12.973 is the test result, and 0.000 is the probability value (.Sig). Consequently, the field labeled "commitment to the public interest" is deemed statistically significant at a significance level of $0.05 \geq \alpha$, with a standard deviation of 0.736. The average degree of agreement, which is 3, and the average degree of response to this field, however, are not essentially different. This indicates that there is a moderate level of agreement among sample participants regarding the items in this field.

This is explained by the fact that the analysis of the questionnaire's field paragraphs on commitment to the public interest revealed that the university worked to increase graduates' commitment to the public interest beyond what was required of them under the Fourth International Accounting Education Standard. This included developing their understanding of the consequences of acting ethically and how those actions affect the public, the accounting profession, and individuals, but less so than emphasizing the importance of ethics in the accounting profession and how they relate to the idea of social responsibility, along with elucidating the connection between the public interest and rules and regulations, assessing the interplay between them, and emphasizing the significance of ethics' role in business and good governance.

Testing the hypotheses:

We can examine the following theories using the following tables (12):

The tables (12) indicate how committed Palestinian universities are, in accordance with IES 4, to professional principles, ethics, and attitude:

table (12) that ranks Palestinian universities according to IES 4 for professional principles, ethics, and attitude

#	Field	Mean	S.D	Proportional mean	Test value	P-value (Sig.)	Rank
1	Professional skepticism and professional judgment	3.28	0.814	65.6	13.119	0.000	3
2	Ethical principles	3.525	0.674	70.6	12.222	0.000	1
3	Commitment to the public interest	3.46	0.736	69.2	12.973	0.000	2

*For the arithmetic mean, statistical significance is attained at a significance level of $0.05 \geq \alpha$.

The First hypothesis:

The education of accounting in Palestine universities allows to development Professional skepticism and professional judgment to graduates of departments accounting, accordance with IES4.

According to Table (12), The average response score has attained the average degree of agreement, which is three, and the arithmetic means of professional skepticism and professional judgment equal 3.28. That is, the probability value (.Sig) is equal to 0.000, the relative weight is equal to 65.6%, and the T-test value is equal to 13.12. Consequently, at the significance threshold of $0.05 \geq \alpha$, compliance with this requirement is deemed statistically significant, indicating that the level of commitment This standard item is equivalent to 81.4%. Previous findings support H1, which states that graduates of accounting departments in Palestine universities can acquire professional skepticism and professional judgment in accordance with IES4. This result was expected since it centers on cultivate the graduates' ability to identify and evaluate opportunities and alternatives in order to develop a mentality of critical inquiry and apply it to the analysis of financial facts and information and the production of logical conclusions.

The Second hypothesis:

The education of accounting in Palestine universities allows to development ethical principles to graduates of departments accounting, accordance with IES4.

According to Table (12), The average response score has attained the average degree of agreement, which is three, and the arithmetic means of ethical principles equal 3.52. That is, the probability value (.Sig) is equal to 0.000, the relative weight is equal to 70.6%, and the T-test value is equal to 12.22.

Consequently, at the significance threshold of $0.05 \geq \alpha$, compliance with this requirement is deemed statistically significant, indicating that the level of commitment This standard item is equivalent to 67.4%. Previous findings support H2, which states that graduates of accounting departments in Palestine universities can acquire ethical principles in accordance with IES4. This result was expected since it centers on enhanced understanding of the moral ramifications of professional conduct and their examination of alternative business trends. in addition to enhancing comprehension of and ability to apply the core ethical principles of impartiality, competence, professionalism, objectivity, and appropriate professional care in any situation. Moral Not only may principles and rule-based approaches to ethics be clarified, but they can also be used to highlight the advantages and disadvantages of the approach, recognize ethical challenges and dilemmas, and determine when it is appropriate to apply ethical principles.

The third hypothesis:

The education of accounting in Palestine universities allows development to Commitment to the public interest to graduates of departments accounting, accordance with IES4.

According to Table (12), The average response score has attained the average degree of agreement, which is three, and the arithmetic means of commitment to the public interest equal 3.46. That is, the probability value (.Sig) is equal to 0.000, the relative weight is equal to 69.2%, and the T-test value is equal to 12.97. Consequently, at the significance threshold of $0.05 \geq \alpha$, compliance with this requirement is deemed statistically significant, indicating that the level of commitment This standard item is equivalent to 73.6%. Previous findings support H3, which states that graduates of accounting departments in Palestine universities can acquire commitment to the public interest in accordance with IES4. This result was expected since it centers on strengthening their knowledge of the ramifications of acting morally and how those actions impact the public, the accounting profession, and individuals; however, this is less important than highlighting the significance of ethics in the accounting profession and how they connect to the concept of social responsibility; additionally, clarifying the relationship between the public interest and rules and regulations, evaluating the interactions between them, and highlighting the role that ethics play in business and good governance.

At conclusion, the findings offer adequate proof of the degree of adherence to IES 4 in terms of the professional principles, ethics, and attitude; ethical principles are seen as the most important factor in accounting education at Palestinian institutions by the graduates. Furthermore, if you observe that commitment to the public interest follows them, professional skepticism and professional judgment follow last.

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