

Innovations

The Extent to Which Accounting Education Programs in Palestinian Universities Comply with Standard IES01

¹Prof. M. Umadevi; ²Mahmoud S.J. Hassan

¹Prof. MBA, PhD, ²Ph.D. Research Scholar

^{1,2} Dept. of commerce and management studies, Andhra university

Abstract:

Purpose: The study aimed to examine the extent of compliance of accounting education programs in Palestinian universities with the standard IES01.

Research Methods: To achieve the study's goals, a descriptive analytical technique was adopted. A specially designed questionnaire was distributed to accounting graduates employed by government agencies and ministries. Additionally, SPSS was used to evaluate the results. **Results:** The study found that there is sufficient commitment from accounting education programs in Palestinian universities to Standard IES01 in terms of admission requirements for accounting education programs, as Palestinian universities set minimum educational requirements for their accounting programs, to ensure that only applicants who have the ability to succeed are accepted. It publishes relevant information to assist prospective students in setting reasonable expectations and notifying relevant parties.

Introduction:

A number of countries and governments have made numerous changes to the global economic system at various levels in an effort to keep up with the growth and development of various sectors that are directly or indirectly related to highly effective framework models that guarantee balanced economic outcomes. Paying attention to specialized educational systems or those that focus primarily on higher education is perhaps the most significant of these areas. It effectively contributes to the creation of frameworks that are tailored to the demands of the workplace and adds value to raise the bar for social and economic growth. The role of accounting education has changed, affecting accounting education programs as they are now dependent on concepts and principles that help students gain technical skills and real-world experience. This is just one of the specializations that have experienced multiple developments in line with the global trend (Mufida & jaban, 2024).

Universities bear the responsibility of providing accounting education and training in a manner that satisfies labor market demands and keeps up with technological advancements, given the ongoing developments and subsequent changes in the business environment. These universities are also responsible for developing cadres that are compatible with this change. In addition to adhering to the best practices of the top professional accounting bodies in this industry, they must pledge to uphold good practices in the local and global arena. These include the International Accounting Education Standards' requirements and the Accounting Education Change Committee's position statements (Jabbar & Shnawa, 2021).

Considering that education is one of the primary issues that garners a great deal of attention worldwide, the International Accounting Education Standards Board of the International Federation of Accountants released a set of standards that support the development of the accounting education process in light of the necessity and significance of raising the caliber of accounting education as well as its role in raising the caliber of the accounting profession. By providing frameworks and guidance that aid in the development of the accounting education system, the adoption of the IAES Accounting Education Standards helps to meet the demands of the accounting profession in light of changes in the contemporary business environment (ZENUNI & MITI, 2017).

International standards compliance in accounting education programs will help to provide students with the knowledge and abilities needed to comprehend and implement these standards in the actual world of business. As a result, it becomes essential to incorporate these criteria into educational initiatives and guarantee the availability of resources required for a successful education (Mufida & jaban, 2024).

Literature review:

Initially, research by (Lucianelli & Citro, 2018) indicated: The needs of worldwide accounting education standards, which need collaboration with institutions to enhance accounting education and incorporate novel approaches for bachelor's students, differ from what is taught in Italy. Building on the work of (Majzoub & Aga, 2015) The International Accounting Education Standards (IAES) competencies and requirements are incorporated into the accounting curriculum in Lebanon; however, there is a significant disparity in the practical assessments made by different stakeholders regarding the proficiency of recent accounting graduates in these areas. On the other hand, By achieving greater compliance between international education standards and accounting practices in the Iraqi environment, there is great potential to reduce the gap between the actual performance of accounting education outcomes and the performance

required to meet the demands of the labor market (Shailan, 2015). As a result of earlier research, it is evident that following the recommendations of the Accounting Education Change Committee and international education standards can help close the performance gap between necessary and current accounting education. Integrating academic and field experiences, as well as striking a balance between theoretical and practical teaching methods, are crucial milestones (Jabbar & Shnawa, 2021). Consequently, the studies by (Zenuni, 2017) suggest by implementing the application of worldwide accounting education standards, the analysis and assessment process is enhanced and results are more comparably obtained on an international scale. Building a reference index for the caliber of accounting education provided globally is another benefit of implementing the International Accounting Education Standards (IAES). Recently, by (Al-Shwaiman, 2021) have shown the participants reached a consensus regarding the inadequate degree of scientific and professional training held by practitioners in the Kingdom of Saudi Arabia. The Accounting Education Standards (IAES) have a beneficial effect on raising the caliber of services provided by the accounting profession, particularly when it comes to professional skills and ongoing growth. According to (Suttipun, Sattayarak, Duangpanya, & Runglertkengkrai, 2018) The degree of proficiency attained in relation to worldwide standards for accounting education has an effect on accounting professionals' perception and comprehension of financial reporting standards. A study by (Shariqi & Meziani, 2017) Given that most of the specified learning outcomes and those attained by accounting students agreed in general, accounting graduates from Algerian universities somewhat satisfy the competency standards. On the other hand, the work of (Zagmar, 2023) highlights: Low acceptance rates in economic science colleges and a reliance on conventional teaching techniques are the main issues with accounting education in Algerian institutions, which hinder it from preparing students for the workforce. (Daghfal & Nasira, 2018) also pointed out, Even though accounting education programs and international accounting education requirements are very compatible, programs need to be revised to address any weaknesses, and the Economics Department's admissions procedures need to be reviewed because they are inappropriate. In addition to previous findings, international standards state that there are no prerequisites for enrollment in accounting education programs, and that the amount of study hours in accounting is relatively low when compared to other nations (Miliani & Kameli, 2022).

International education standards have been established to standardize accounting around the globe and equip university graduates with the necessary skills to practice their profession as needed of them:

First: The International Education Standards Board's formation and introduction(Mami, 2020):

Prior to discussing the International Council for Standards in Accounting Education, it is important to mention the International Federation of Accountants (IFAC). IFAC was established in Munich, Germany on July 10, 1977, and is regarded as one of the most significant organizations globally for the accounting and auditing professions. Its mission is to strengthen, promote, and increase acceptance of these professions. On a worldwide scale, they are with 175 members and partners from 130 countries, the International Accounting Education Standards Board (IAESB) is made up of numerous committees. This council handles all matters pertaining to training and education in accounting. Working in the public interest, it is an independent body. In the area of training the accounting and auditing professions, it creates and publishes international standards encompassing technical competence, technical skills, values, ethics, and attitudes. The council is composed of eighteen professionals who work in the fields of accounting and auditing, among other things. Since the number of council members is determined by the ability, diversity, and integration of human resources that the center needs in the activities expected to develop standards, amend them, and increase their acceptance at the global level, the members are considered professionals even though they do not practice or belong to the accounting profession.

Second: The International Education Standards Board's objective (IFAC, 2019).

Serving the public interest is the aim of the International Accounting Education Standards Board (IAESB), which does this by:

- Creating a range of excellent guidelines and publications that showcase best practices for training, assessing, and instructing professional accountants.
- Promoting the acceptance and application of global standards for education.
- Creating educational benchmarks to assess how well international education standards are being implemented
- Encouraging global discussion on new concerns pertaining to professional accountants' development, education, and assessment.

In order to close the gap between what students study theoretically and what is required of them in their professional practice, the International Education Standards Board (IAESB) has developed a set of standards that are regarded as fundamental guidelines that can be used to direct the development of accounting curricula. The standards also help to improve the effectiveness of the educational process's outcomes. As a result, creating accounting curricula has become urgently necessary in order to

meet the demands of professional practices. Additionally, there needs to be a set of precise, accepted scientific criteria that serve as a benchmark for reevaluating study plans and programs. As a result, the International Federation is in charge of the International Accounting Education Standards Board, which was founded as an autonomous body. Setting requirements for training, work experience, and ongoing education is the main responsibility of accountants. In order to raise the caliber of graduates and professionals alike, universities, professional bodies, and governments that work to enhance the caliber of accounting education and professional growth are dedicated to these criteria (Abboud, 2022).

In order to provide broad advice that leads to directing and rationalizing educational processes with relation to accounting education, the creation of worldwide standards is urgently needed. These standards, along with other publications from the Accounting Education Standards Board, serve to rationalize accounting education processes and highlight the significance of having unique standards for instruction. International Accounting by use of the subsequent (Gomaa, 2015):

- 1- Minimizing disparities across countries in the training and employment of professional accountants;
- 2- Encouraging professional accountants to migrate internationally;
- 3- and Providing international benchmarks to gauge how well educational institutions adhere to international accounting education standards, which are essential for gauging the effectiveness of the results.

From the foregoing, it can be concluded that the International Accounting Education Standards Board helps the International Federation of Accountants fulfill its mission by establishing the framework and guidelines for training qualified accountants in accordance with the requirements and by publishing a number of standards pertaining to accounting education for students during their study years, after graduation, and engagement in the workforce. An summary of these criteria is provided below (Qawasimiya, 2021)(Mohammed & Al-Obaidi, 2021):

- First International Accounting Education Standard: Qualifications for Accounting Education Program Enrollment: Since it focuses on the qualities of students desiring to enroll in accounting education programs, especially professional ones, this standard defines the requirements for entrance to the accounting education program.
- The second global standard for accounting education technical proficiency:

This criterion relates to the cognitive content that accounting students must receive in their accounting education curriculum.

- Professional skills, the third international standard for accounting education, focuses on the competencies that must be taught in accounting programs so that graduates can use their knowledge to the workforce and handle the issues and circumstances that accountants encounter on a daily basis.

- Values, Ethics, and Professional Conduct, the Fourth International Accounting School Standard, discusses the type of professional ethics that need to be covered in accounting school curricula. The purpose of this criteria is to confirm that students have the moral principles and conduct required of accounting professionals.

- Practical Experience Requirements: The Fifth International Accounting Education Standard: This standard attempt to give guidance on professional experience requirements so that accounting graduates can perform their work in a professional capacity.

- The Sixth International Accounting Education Standard, "Evaluation of Professional Competence," addresses how to assess students' professional competencies in accounting education programs so that their capacity to carry out day-to-day accounting requirements is guaranteed.

- The Seventh International Accounting Education Standard: continuous Professional Development: This standard attempts to give students in accounting programs direction regarding the procedures and prerequisites for lifelong learning and continuous professional development.

- The Eighth International Accounting Education Standard: Certified Auditors' Qualifications:

The requirements for widely recognized best practices in the professional auditors' education and development program are outlined in this standard. It lays forth the fundamentals of the professional auditors' education and development program's content.

It should be noted that although we have already provided the eight criteria that make up each of the international education standards, the focus of our research is International Standard No. 01, which addresses the prerequisites for admission to accounting education programs.

The International Federation of Accountants (IFAC) member bodies are the ones in charge of establishing and disseminating admission standards for professional accounting education programs, and it is their responsibility to use this International Education Standard (IES). In addition, the IES provides advice to government agencies, employers, employers' associations, regulators, and other parties with an interest in the administration and

upkeep of these programs (IFAC, INTERNATIONAL EDUCATION STANDARDS, 2021).

The IES highlights the significance of providing professional accounting education programs with flexible access to guarantee prospective accountants an equal opportunity at success. It provides guidelines for creating admission requirements that strike a balance between program success rate and accessibility. In order to serve the public interest and produce a sufficient number of professional accountants of the highest caliber, this balance is essential.

Important ideas consist of:

Reasonable Chance of Success: The degree of entry requirements ought to be such that they do not erect needless obstacles or instill unrealistic expectations of ease of completion.

The suitability of entry requirements should take into account a number of aspects, including the desired learning outcomes, necessary knowledge, and the corporate, regulatory, and economic settings.

Types of Requirements for Entry: Encouraged is flexibility, such as admitting applicants with real-world experience rather than a degree as long as it doesn't interfere with upholding professional standards.

It is recommended that IFAC member organizations give prospective accountants thorough information on program expenses, expectations, pass rates, and admission points. People are able to make well-informed professional decisions thanks to this transparency. Furthermore, continuous data gathering and analysis might enhance the guidance given to potential pupils.

The technical proficiency, professional abilities, and ethical standards required for the field should be reflected in the admission requirements. Avoiding undue obstacles, such as lengthy work experience requirements or specialized topic qualifications, will ensure accessibility without sacrificing the caliber of the training or the career itself.

In conclusion, the IES supports the growth of qualified and moral professional accountants by encouraging a balanced approach to admission requirements, ensuring high standards are upheld, and providing widespread access to professional accounting education (IFAC, INTERNATIONAL EDUCATION STANDARDS, 2021).

Method

Study Design

A cross-sectional design and a questionnaire survey were employed in this study to collect data on respondents' opinions and assess the entry

requirements to professional accounting education programs under IES 1 in the Palestine context using a quantitative approach.

Study Sample:

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

Because of the nature of the study, we have opted to select the most accessible topics rapidly by using the convenience nonprobability sampling approach, a popular sampling technique employed in research involving quantitative variables.

Study Data and Data Gathering Instruments

Data for this study were collected using a carefully designed questionnaire in order to quantify a complex mental phenomenon, such as opinion and attitudes, in an empirical examination. The survey questionnaire seeks to determine attitudes toward professional skills compliance in the Palestine accounting education setting using a five-point Likert-type scale, where 1 denotes the least relevance and 5 the highest. The survey questionnaire has six outcomes that were created with the IES 1/2021 version (IFAC, 2021). 396 out of the 480 accounting graduates that answered the survey were found to be valid and were utilized (82.50%) for data analysis.

Data Analysis

Internal consistency was checked using the degree to which each questionnaire question agreed with the field to which it belonged, helping to ensure the validity of both the scale and the questionnaire itself. The reliability of the questionnaire was determined using Cronbach's alpha coefficient, which also demonstrated that the results held true after the questionnaire was reapplied several times.

Several methods were employed to analyze the questionnaires: determining ratios and frequencies for the personal data; computing the relative weight, standard deviation, and arithmetic mean; applying the T-test for a single sample; and determining whether the average of the "neutral" middle degree = 3 was greater or less than that.

Results

Descriptive Analysis

Descriptive Analysis Table (1) displays the demographic characteristics of the respondents, namely Graduates of accounting education in Palestinian universities, results highlighted that the The percentage of males reached 67.3%, while the percentage of females 32.3%, because the Palestinian society is a masculine society in terms of employment. As for age, the largest group of respondents reached the age of between 30 and 35 This

indicates that they have sufficient experience and knowledge in answering the study's questions of accounting education and its compatibility with the first standard for international accounting education. As for universities, most of the respondents are graduates of the Islamic University and Al-Azhar University, and this is because these two universities are among the oldest universities in Palestine. As for qualifications, the percentage of respondents reached 70.7% who hold bachelor's degrees, and this means their good understanding. For the questionnaire and the answer to it, as for the job title, the percentage of accountants in it reached 61.6%, and this means that the respondents are familiar with accounting work, and with regard to experience, most of the respondents had more than six years of experience, and this indicates that the respondents have sufficient experience to judge, and with regard to the training courses, it reached 47% of the respondents had eight or more training courses. This means that most of the respondents went through continuing education after university. Table (1).

The respondents' demographic characteristics

Sex	Frequency	Percent
Male	268	67.7
Female	128	32.3
Total	396	100
Age		
Less than 25	28	7.1
From 25 – to less than 30	64	16.2
From 30 – to less than 35	112	28.3
From 35 – to less than 40	84	21.2
40 and above	108	27.3
Total	396	100
University		
IslamicUniversity	206	52.0
Al-Azhar University	72	18.2
Al-AqsaUniversity	46	11.6
Al-Quds OpenUniversity	30	7.6
Other	42	10.6
Total	396	100
Educational qualification		
Diploma	4	1.0
Bachelor's	280	70.7
Master's	96	24.3
Ph.D	16	4.0

Total	396	100
Position		
Accountant	244	61.6
Administrative	14	3.5
Department Head	80	20.2
Manager	50	12.6
Other	8	2.0
Total	396	100
Practical experience		
Less than 3 years	46	11.6
From 3 – to less than 6 years	62	15.7
From 6 – to less than 10 years	104	26.3
From 11- to less than 15 years	78	19.7
15 years and above	106	26.8
Total	396	100
The number of training courses		
None	12	3.0
3 courses or less	66	16.7
4-7 courses	132	33.3
8 courses or more	186	47.0
Total	396	100

Study of Measurement Models:

The validity and reliability tests for each construct were taken into account when assessing the measurement model. The reliability and validity study for the latent components was used to achieve this goal by evaluating the items' appropriateness and the internal organization of the constructs that the research instrument evaluates.

Reliability and Validity Analysis

1- Reliability Analysis of Measures Cronbach's

The validity of the survey indicates A reliable questionnaire is one that produces consistent results when it is reapplied. Additionally, it describes how accurately the scale reads each time it is used, or how consistently, harmonically, and continuously it operates when used multiple times at different times.

The stability of the survey questionnaire was verified by the researcher using Cronbach's Alpha Coefficient. The internal consistency of an

instrument, or whether each item measures the same thing, is gauged by Cronbach's alpha. Higher values denote a higher degree of internal consistency. The normal range for the Cronbach's coefficient alpha value is 0.0 to + 1.0.

- **The reliability of the " Entry requirements for professional accounting education programs " questionnaire was established.**

Table (2) displays the Cronbach's alpha coefficient, which is used to evaluate each item's dependability within the " Entry requirements for professional accounting education programs " category.

#	Item	Cronbach's Alpha Coefficient
1.0	Establish educational prerequisites for professional accounting education programs so that only individuals with a realistic probability of passing the course will be admitted.	0.774
2.0	Inform stakeholders—including relevant education providers and people thinking about a future in professional accounting—of the reasoning behind the guidelines that should be followed when determining educational entry criteria.	0.738
3.0	Publicly release pertinent data to assist people in determining their personal prospects of finishing a professional accounting education program.	0.760
Total		0.790

Table (2) presents data that indicates every item has a high Cronbach's alpha coefficient value, ranging from 0.857 to 0.821, with all field items reaching a value of 0.870 for the coefficient. This suggests a very reliable and statistically significant level.

2. The "Pearson correlation coefficient "valid of the scale

Internal validity can be defined as each questionnaire paragraph's degree of consistency with the field to which it belongs. The researcher calculated the correlation coefficients between each paragraph with the field to which it belongs to ascertain the internal consistency of the questionnaire.

- Results of the internal validity study on "Entry requirements for professional accounting education programs "

Every item in the "Entry requirements for professional accounting education programs " field and the field's total score are correlated, as shown in Table (3).

#	Item	Pearson correlation coefficient	Probability value (Sig.)
1.0	Establish educational prerequisites for professional accounting education programs so that only individuals with a realistic probability of passing the course will be admitted.	0.899	0.000
2.0	Inform stakeholders—including relevant education providers and people thinking about a future in professional accounting—of the reasoning behind the guidelines that should be followed when determining educational entry criteria.	0.969	0.000
3.0	Publicly release pertinent data to assist people in determining their personal prospects of finishing a professional accounting education program.	0.887	0.000

* The connection reaches statistical significance at $0.05 > \alpha$.

Table displays the correlation coefficient between each item in the "Entry requirements for professional accounting education programs " domain, the domain overall score, and the field total score (3). With p-values (Sig.) less than 0.05 and significant correlation coefficients at $\alpha = 0.05$, it is possible to draw the conclusion that the items in this category are valid and consistent in assessing the things for which they were designed. Consequently, the study's primary goal can be accomplished by concluding that the fields are legitimate for measuring the things they were intended to evaluate.

Discussion and Conclusion

Examining sections that fall under the "Entry requirements for professional accounting education programs" category

A T-test was utilized to determine whether or not the average response score reached the average agreement score of three. The results are displayed in Table (4).

Table (4): The arithmetic mean and probability value (Sig.) for each item in the "Entry requirements for professional accounting education programs" field

#	Item	Mean	S.D	Proportional mean	Test value	P-value (Sig.)	Rank
1	Establish educational prerequisites for professional accounting education programs so that only individuals with a realistic probability of passing the course will be admitted.	3.69	0.899	73.8	10.701	0.000	1
2	Inform stakeholders—including relevant education providers and people thinking about a future in professional accounting—of the reasoning behind the guidelines that should be followed when determining educational entry criteria.	3.34	0.969	66.8	4.970	0.000	3
3	Publicly release pertinent data to assist people in determining their personal prospects of finishing a	3.58	0.887	71.6	9.289	0.000	2

professional accounting education program.							
All items of the field	3.5 33	0.6 43	70. 6	11.0 67	0.0 00		

*A significance level of $0.05 \geq \alpha$ for the arithmetic mean is required to attain statistical significance.

Table (4) allows for the extraction of the following: -

- A total score of 3.69 (out of 5) indicates that the first paragraph's arithmetic mean, which asks readers to "Establish educational prerequisites for professional accounting education programs so that only individuals with a realistic probability of passing the course will be admitted" indicates that the relative weight is 73.8%, the test value is 10.701, and the probability value is (. Sig) equal to 0.000. 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.

- "Inform stakeholders—including relevant education providers and people thinking about a future in professional accounting—of the reasoning behind the guidelines that should be followed when determining educational entry criteria" is the second paragraph. Its arithmetic mean is equal to 3.34, which indicates that the test value is 4.970, the probability value (.Sig) is equal to 0.000, and the relative weight is 66.8%. The average degree of reaction to this item, which is 3, does not differ fundamentally from the average degree of agreement, which is 3. As a result, this paragraph is deemed statistically significant at a significance level of ≥ 0.05 . This indicates that the sample participants agree on this issue to a significant extent.

- The general values of the test value are 9.289, the relative weight is 70.6%, the probability value (.Sig) is 0.000, and the arithmetic mean is 3.53. Since $0.05 \geq \alpha$ is the significance level at which the "entry requirements for professional accounting education programs" field is deemed statistically significant, the standard deviation is 0.643, indicating On the other hand, the average degree of agreement, which is 3, and the average degree of reaction to this field are essentially the same. In terms of the items in this field, the sample members exhibit a high degree of agreement.

- This is explained by the following: the universities defined and clarified the foundations of the principles they used in determining these requirements to the public and everyone who has a connection to the

accounting profession, but to a lesser extent than what they specified in the admission requirements; and the universities disclosed all relevant information to help them evaluate their chances of successfully completing the accounting education program. This analysis of the entry requirements for professional accounting education programs field items from the questionnaire revealed that the universities determined the admission requirements for accounting programs and gave the opportunity to those who have the qualifications for admission.

To sum up, the findings offer adequate proof of the degree of adherence to International Education Standard 1 concerning the prerequisites for admission to professional accounting education programs, where the Palestine universities sets the minimum educational requirements for its accounting programs, To guarantee that only applicants who have the potential to succeed are accepted. It disseminates pertinent information to assist prospective students in establishing reasonable expectations and notifies relevant parties—such as potential accounting professionals and educational institutions—of the reasoning behind the entry criteria standards.

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