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The Extent of Compatibility between Accounting Education with the Requirements of the Labor Market

“Field Study: Private Universities in Kurdistan Region Erbil

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Abstract:

This study aims to determine the extent of accounting education Compliance with the requirements of the labor market from the point of view Accountants and employers within foundations and local NGOs in Erbil Kurdistan Region. An analytical descriptive approach was used in conducting this study. To achieve the study objectives and test its hypotheses, it was a questionnaire Designed and distributed to (263) respondents from its accountants Institutions Private universities only (220) questionnaire Recovered.

The questionnaire was the primary tool that was used first, followed by By conducting (15) an interview with officials and managers within these Institutions and organizations, then conduct a focus group with The same officials and managers. The field study concluded with the most important results Accounting education, which includes know-how, experience and skills, Training courses, upgrade teaching methods, has the ability to meet Labor market requirements. The results also revealed that "field training" The course helped graduate students enhance their experience. In addition, accounting curricula need to increase in courses that bridge The gap between accounting and computer science because the market significantly Depends on the combination of both in their jobs. Also, teaching methods Requires upgrade to fit scientific and professional Labor market requirements. Moreover, the university helped in Graduates develop their skills and management abilities that include Planning, direction, decision-making and control. The study reached a set of recommendations, the most important of which are The focus is on increasing students' knowledge of English and Taxes, as well as the basics of working in private universities. It is necessary to pay more attention to field training in With regard to appropriate follow-up and more training hours in various sectors. Students' ability to use IT tools and programs should be improved Skills should be strengthened. In addition, accounting methods must be The latest technology must be integrated Used in teaching students, because they are willing to deal with sophisticated accounting Regulations once they join the labor market.

Keywords: Accounting Education - Labor Market - Kurdistan Region.

Introduction:

Accounting education is the education that an accounting student receives from his or her studies at the university where he teaches courses Accounting in particular teaches basic subjects in management, economics, politics and statistics in general. Universities provide and develop accounting education in accordance with the recommendations of the International Federation of Accountants The Federation recommended the need to provide accounting education students with the skills, knowledge and capabilities that enable them to draw conclusions and communicate information because of the importance of accounting education because it is closely related to the auditing and accounting profession because accounting education helps to qualify graduates who are able to join the auditing profession or Accounting and earn them the skills necessary to enter the labor market, Universities and educational institutions now need to develop accounting education for what they face The accounting profession is currently difficult in many contemporary issues such as challenges Information technology, business ethics, global trade, and privatization. It has led to rapid development In the world of information technology and the emergence of globalization and changes in the business environment to attention Accounting education processes and to reconsider accounting process processes, as a result Many computing processes are widespread and many computers are on a network Internet, and through e-commerce, which made financial information difficult and more The complexity and make the market suffer from keeping abreast of developments,(Ahmed, R. R., & Basariya,2019) and obliged that accountants need to keep up with them and adapt to new things by increasing their knowledge in the field of computer, Internet and networks Social, to adapt to the contemporary business environment is constantly changing, taking into account the impact IT environment The accounting and auditing profession in its business environment, is a technology revolution The information that business organizations are witnessing is one of the most prominent features of the change today.

STATEMENT OF THE PROBLEM: The current reality is a bad profession or teaching accounting that there is a weakness in the relationship between academics and professionals with regard to education and professional application and that there are not enough requirements to face these difficulties that the most important problems of practice due largely to accounting education as confirmed by one of the academic studies conducted in the local environment There are differences between the academic and applied reality, and these differences are prominent in the field of accounting education due to the changes experienced by university teaching. Hence, the study problem is centered on the following key question:

The extent to which accounting education is compatible with the requirements of the labor market Local Private Universities In Erbil) from the point of view of graduates working in local institutions and Local Private Universities Employers).

Objectives of the study: to the extent of the compatibility of accounting education in the Kurdistan region with the requirements The labor market in local institutions and Local Private Universities practice the profession in the Kurdistan Region environment and for the purpose of its application by achieving the following sub-objectives:

1. Study and describe the analysis of the reality of accounting education programs in the region's environment

2. Study and describe the analysis of elements of the accounting education program in the Kurdistan Region environment

Study hypotheses: In the light of the problem of the study and its objectives, the following hypotheses can be formulated: The first main hypothesis:

There is a statistically significant relationship at the level of significance $0.05 \geq 0$ between accounting education in Universities in the Kurdistan Region of Arbil and its ability to meet the requirements of the labor market from the perspective of graduates Workers in local institutions and NGOs and their employers.

RESEARCH METHODOLOGY: This study is based on the extrapolated approach which is based on compiling the analysis of information related to the main components of the study. The most important problems facing this issue were the literature on professional factors that caused the gap. Researchers adopted the analytical study based on the academic writings and previous studies that contained the accounting thought. The study also relied on the deductive approach through the field study. The potential of narrowing the gap between accounting education programs and the requirements of practicing the profession in the Kurdistan Region and addressing the shortcomings of academic and professional factors.

REVIEW OF LITERATURE: Al - Bishtawi Study (2004) The study aims to explain the current accounting education in universities To fill the gap between the elements of accounting qualification for an Jordanian universities and international requirements and meet the requirements of the labor market on the other hand. Reached The study pointed out that the number of credit hours in Jordanian universities for the accounting specialization meets the average However, there is a relative difference in the components of this rate, which include the knowledge themes General, joint, specialized and information technology technologies.

Quarterly study (2007) The study aimed to analyze the factors of building technical accounting skills. For students of technical education in the scientific field, financial and incentives, research Development, training and application. The study revealed that there are no statistically significant differences Explain opinions about the factors of technical accounting skills for students in the above mentioned fields.

Hassan study (2008) The study aimed to introduce the concepts and skills that Accountants to learn in universities to be able to adapt to changes and developments. And respond to it. The study found that accounting education should anticipate opportunities and threats before To develop appropriate strategies that respond effectively to such developments through Accounting with sufficient flexibility and quality to meet the needs of the profession and the labor market.

Al Abidi Study (2009) The study aimed to analyze the reality of Arab higher education Outputs for the needs of society and the labor market in the Arab countries through the studies done to the reality of education And the study of the reality of existing quality assurance and academic accreditation bodies Thirteen Arab countries and mechanisms of coordination between these bodies. The study reached the consensus of the studies on the low-quality internal efficiency of the outputs of Arab higher education institutions and low efficiency Quantity and quality.

Accounting education is intended: It is an organized process based on providing the learner with scientific knowledge and capabilities. The necessary process that qualifies him to practice the accounting profession, and the responsibility of this process rests with several Entities in the forefront of higher education institutions represented in universities. He also knew that it is what the university offers to educate students and universities are one of the most responsible bodies. Through the courses that earn the learner the skills and scientific capabilities and practical, and impose Universities build on programs and plans that lead to equipping students with knowledge and keeping up Social and economic environments and labor market needs evolved Accounting education and labor market (Mastracchio, Nicholas, 2005). The topic of accounting education and its development is one of the topics of great interest, given the Contributions to the development of the accounting profession greatly, the development of accounting education leads to increased efficiency. Graduates of accounting departments, have the ability to meet the needs of the labor market, and that which made The International Federation of Accountants (IFAC) issues international standards for accounting education to contribute to the development of outputs Accounting education as appropriate to the needs of the accounting profession in the labor market. That is important Prepare qualified and qualified accountants who have the necessary specifications that qualify them for practicing a profession.

Accounting The responsibility of this task rests on several sides, first and foremost comes the educational institutions Higher education, through educational programs aimed at achieving the objectives of accounting education, as education Accounting is of great importance that cannot be overlooked and its tools, inputs and outputs (IFAC Education, 2003).

The subject of accounting education is one of the subjects that receive special attention from researchers. As it relates to the accounting and auditing profession, accounting education prepares distinguished human cadres. With high efficiency and appropriate qualification that enable them to carry out their responsibilities and complete them. To the fullest extent, it is important for the accounting-based bodies to create sequential developments. This course focuses on the methods and methods of accounting education, especially developments related to the field of information technology. Communication, which has become an influential factor in the education process in all phases, especially in the stage University, and work to drop them on the curricula and methods of education in general, and accounting in particular. Because the accounting profession has become dependent on ICT and this justifies what it does. The International Federation of Accountants (IFAC) is making efforts to develop standards for the introduction of technology. Information and communication in the practice of accounting operations and activities. Universities seek to develop their educational programs to cope with the needs of the labor market and also work on Qualification of accounting outputs possess the skills and experience compatible with the labor market, the correlation between education Professional practice is important to advance the accounting profession, so educational institutions will be demanding. To meet the needs of the labor market with the highest efficiency and effectiveness that respond to the movement of the market and this imposes Himself on the nature of educational methods and programs to keep pace with the qualification of graduates for what is expected and existing. The needs of the sectors (Basariya, S. R. A, 2019), for which the accounting profession is keen to obtain different levels of Behaviors and skills that accountants should have (Hoskins Bryony, 2008).

The development of accounting curricula is an essential task that requires coordination among several bodies. Universities and researchers and professors should play an important role in the

development process as a pillar Core graduates are qualified human resources for accounting work, where academics are expected Specialists in accounting knowledge from teachers and researchers at the same time to play an important and distinctive role In the development of accounting teaching methods and radical changes in its programming(IASB,2013).

A qualified accountant to improve the level of accounting services Universities play an important role in the development of qualified accounting skills and the skills that enable them In the practice of the profession, by keeping up with the teaching methods that are based on competence in preparation Vocational, which focuses on providing the learner with skills and professional skills, also requires Institutions move from the traditional approach to the refinement of skills advocated by organizations(Karl R. Wirth,2008)

Elements of accounting education: Elements of accounting education: Accounting education is a complete and comprehensive system consisting of coherent elements Inputs are students, graduates of major:

1-Input of accounting education system

Accounting, which is equipped and refined to practice accounting work in the labor market in practice.

2-Operations are considered

Operational processes of the accounting education system

Operational are the educational programs and plans of the academic accounting curriculum that are provided to students Department of Accounting in Universities and Colleges.

3 - outputs of the accounting education system

Who are academically trained and have the ability to apply accounting science practically in a market

the work.

4- Auditing of the accounting education system

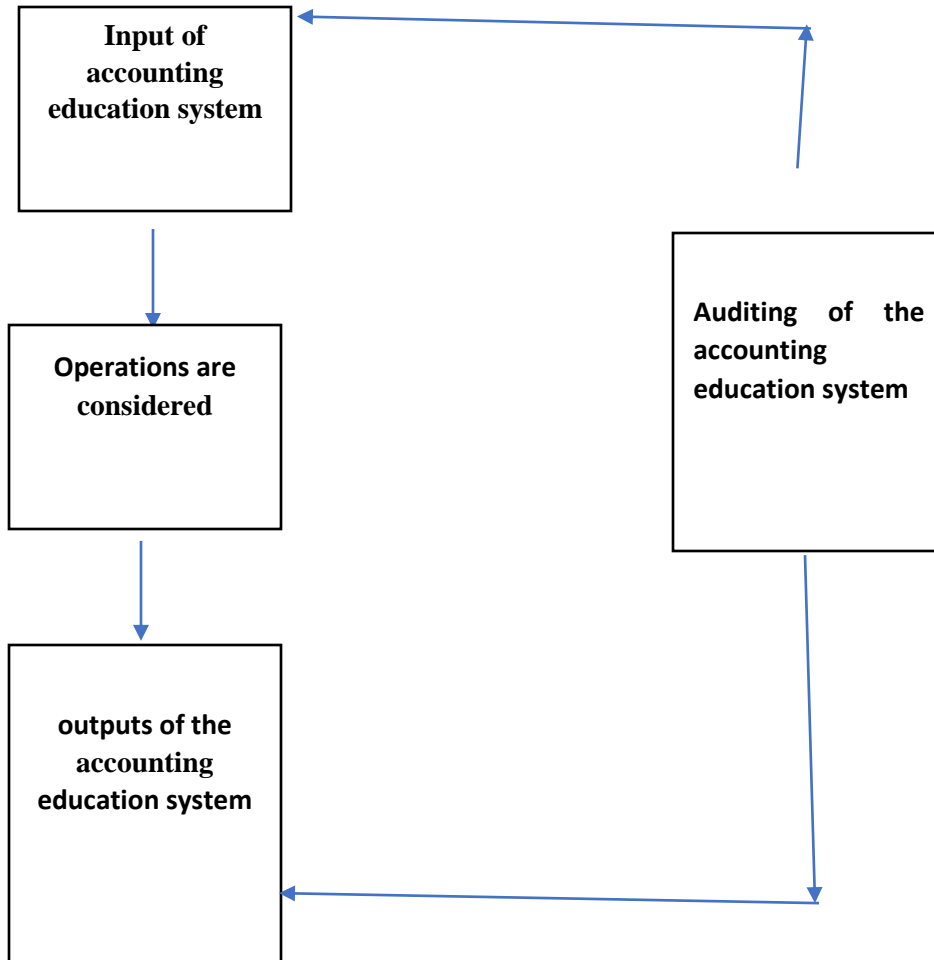
A process in which the reaction of users of the system is measured and monitored through the elements

Previous inputs, processes, outputs are analyzed, evaluated, developed and deviations are found in

Elements and work to correct them.

Across the elements of accounting education inputs, operational processes, outputs and nutrition audit which As explained above, the success of accounting education is assessed through the relationships between system inputs The outputs that come through the provision of accounting education operations, which are programs and plans The educational success of the academic curriculum of the accounting specialization is also appreciated During the relationships between the outputs of the system and the objectives of accounting education, which seeks the accounting education system To reach them, by processing and refining graduates of the accounting department to the requirements of the labor market.(Kermis ,George,2013)

Form Positional elements of accounting education



Method and procedures: Study community: The study community is defined as all the vocabulary of the phenomenon that the researcher studies, based on a problem **STUDY AND OBJECTIVES** The target study community is graduate accountants working in institutions Local private universities in Erbil and their employers about the survey sample The survey sample consisted of 40 accountants, selected for the purpose of codifying the study tool. To investigate the validity of the application to the original sample, the researcher used the random sample method, where he distributed 263 questionnaires to the community. The study was able to retrieve 220 questionnaires.

A questionnaire was prepared on "the compatibility of accounting education with the requirements of the labor market: a field study on Institutions of private universities in Erbil, which consists of two main sections are: Section I: It is an accounting education, and consists of 30 paragraphs, divided into 6 areas:

The first area: knowledge, experience, skills, revolving, updating the curriculum, updating methods and methods of teaching,

Section II: Labor Market Requirements.

Results of the internal consistency "accounting education"

Table (1): the correlation coefficient between each paragraph of the field of "knowledge" and the total score of the field

n	Paragraph	Pearson correlation coefficient	Sig
1	The University helped me to know all the accounting practices in the field	0.808	0.000
2	The University helped me in being able to identify the information needed to support the decision-making process Decisions in my field	0.732	0.000
3	The university helped me to acquire general knowledge in the field of information technology And their systems that are appropriate to solve accounting and business problems	0.678	0.000
4	The university helped me to have sufficient scientific knowledge to process, review and audit.	0.771	0.000* ¹

Table 1 shows the correlation coefficient between each paragraph of the “knowledge” field and the total score of the field, which shows that the correlation coefficients shown are a function at a significant level. $0.05. \geq 0$ Thus the domain is considered Honest to what he set to measure.

Table (2): the correlation coefficient between each paragraph of the field of expertise and the total score of the field:

n	Paragraph	Pearson correlation coefficient	Sig
1	The university study contributed to the strengthening of intelligence in my field.	0.767	0.000
2	The university study contributed to the increase of my experiences in the ability to select and prioritize in the context of Limited resources	0.709	0.000
3	The university study contributed to increasing my experiences in being able to adapt to changes in the environment	0.639	0.000
4	The university study contributed to increasing my	0.708	0.000* ²

¹ Correlation D statistically at the significance level $0.05. \geq 0$

² Correlation D statistically at the significance level $0.05. \geq 0$

	experiences in the field of information technology and the use of accounting programs in my field.		
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Table (2) shows the correlation coefficient between each paragraph of the field of expertise and the total score of the field. Which shows that the correlation coefficients shown function at the level $0.05. \geq 0$ of significance and thus is the domain Honest to what he set to measure.

Table (3): The correlation coefficient between each paragraph of the skills field and the total score of the field

n	Paragraph	Pearson correlation coefficient	Sig
1	The university study provided the necessary skills in the labor market.	0.751	0.000
2	The university study contributed to the acquisition of writing and drafting accounting reports In my field.	0.867	0.000
3	University study contributed to the provision of presentation and presentation skills	0.821	0.000
4	The university study contributed to the development of my managerial skills (planning, directing, taking) Decisions, censorship	0.853	0.000* ³

Table (3) shows the correlation coefficient between each paragraph of the "skills" field and the total score $0.05. \geq 0$ Thus, for the domain, which shows that the correlation coefficients shown are a function at a significant level

The field is true to what was set to measure.

Table (4): The correlation coefficient between each paragraph of the "courses" field and the total score of the field

n	Paragraph	Pearson correlation coefficient	Sig
1	The training courses have helped reduce the gaps between academic and professional realities. my business fields.	0.650	0.000
2	The training sessions have helped to compensate for the shortage in the scientific output University in my field	0.829	0.000
3	The training sessions reinforced my experience in my field	0.723	0.000

Table (4) shows the correlation coefficient between each of the paragraphs of the "courses" field and the total score Thus score $0.05. \geq 0$ of the field, which shows that the correlation coefficients shown are a function at a significant level The field is true to what was set to measure.

Table (5): The correlation coefficient between each paragraph above the "Curriculum Update" field and the total score of the field.

³ Correlation D statistically at the significance level $0.05. \geq 0$

n	Paragraph	Pearson correlation coefficient	Sig
1	The university's accounting curricula are outdated and need to be updated.	0.613	0.000
2	The accounting curricula at the university keep pace with the developments and comparable to those of foreign universities	0.740	0.000
3	There is a gap between educational curricula and labor market requirements as the theoretical curricula Practical field application is needed to enable and practice accounting practices.	0.747	0.000
4	Accounting curricula need to offer more practical courses with a follow-up by the teacher of practical courses (field training)	0.740	0.000

Table (6.5) shows the correlation coefficient between each of the paragraphs of the “Curriculum Update” field and the overall score score $0.05. \geq 0$ and thus the field, which shows that the correlation coefficients shown function at a significant level The field is true to what was set to measure.

Table (6): as a correlation coefficient between each paragraph of the paragraphs of the field of "modernization of teaching methods and methods" and the total score For the domain

n	Paragraph	Pearson correlation coefficient	Sig
1	Methods and methods of teaching in universities need to be updated in order to conform With scientific and professional requirements for the labor market.	0.825	0.000
2	The University teaches students their courses through slides which contributes to modernizing methods And teaching methods	0.888	0.000
3	The university uses modern technology in teaching (e-learning, visits) Field, workshops, seminars, conferences	0.813	0.000

Table (6) shows the correlation coefficient between each paragraph of the field of labor market requirements and grade $0.05. \geq 0$ Thus the total of the domain, which shows that the correlation coefficients shown is a function at a significant level The field is true to what was set to measure.

Structure Validity: Structural validity is a measure of tool validity that measures how well you want the tool to be achieved It shows how each area of the study relates to the overall score of the questionnaire.

Table (7): The correlation coefficient between the degree of each questionnaire and the total questionnaire

Field	Pearson correlation coefficient	Sig
Experience	0.843	0.000

Skills.	0.830	0.000
Courses	0.743	0.000
Curriculum Update	0.744	0.000
Modernization of teaching methods	0.740	0.000
Accounting Education	0.358	0.000
Labor market requirements	0.988	0.000

Table(7) shows that all correlation coefficients in all questionnaires are statistically significant at a significant level 0.05. ≥ 0 Thus, all areas of the questionnaire are true to what has been developed to measure.

Analysis of all paragraphs of accounting education:

A(T) test was used to find out if the average response score reached the T approval score Medium which is or not. Results are shown in Table 8

Table (8): Arithmetic mean and probability value

Field	SMA	standard deviation	Relative weight	Test value	Sig	Ranking
Experience	3.06	0.69	61.26	1.34	0.091	4
Skills.	3.01	0.71	60.24	0.25	0.400	4
Courses	3.01	0.80	60.16	0.15	0.441	4
Curriculum Update	3.66	0.78	73.13	12.38	0.000	3
Modernization of teaching methods	3.71	0.57	74.19	18.48	0.000	4
Accounting Education	3.37	0.67	67.42	8.28	0.000	3
All the paragraphs of accounting education	3.25	0.49	64.91	7.39	0.000	

(Table 18.6) shows that the mean of all the accounting education items is 3.25

The relative weight is 64.91%, the test value is 7.39 and the probability value is Sig Equals 0.000, therefore, the accounting education items are statistically significant at the significance level of 0.05. ≥ 0 The standard deviation is 0.49, which indicates that the average response rate is greater than the approval score This means that there is a high degree of approval by the respondents to the paragraphs of education Accounting in general.

CONCLUSION:

- 1- Accounting education at universities in Erbil is able to meet the requirements of the labor market From the perspective of graduates working in local institutions, NGOs and employers
- 2- In which.
- 3- Knowledge has the potential to meet the demands of the labor market from the perspective of graduates working in Local NGOs and employers
- 4- Experience has the potential to meet the demands of the labor market from the point of view of graduates working in Local NGOs and employers.
- 5- The skills are able to meet the requirements of the labor market from the point of view of the graduates working in Local NGOs and employers.
- 6- The courses have the ability to meet the requirements of the labor market from the point of view of graduates working in Local NGOs and employers.

Recommendations:

Based on the above results, the researcher made a number of recommendations as follows:

1. The need to focus on increasing the knowledge of students in relation to the English language in particular Business English and taxation because they have a general flaw in this knowledge Necessary.
2. The need to focus on enabling students to know the necessary knowledge to work in the field of institutions Private universities, in addition to enabling students to know the necessary knowledge to apply these Knowledge.
3. The need to pay attention to the field training course and the presence of continuous follow up from the supervisor of the work It increases the students' experiences and the need to introduce more field courses in the field More than one sector because it provides students with diverse experiences.

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