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The Quality of Accounting Education in Iraqi Universities

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Abstract:

The aim of the research is to assess the quality of the university accounting education system in Iraq. The researcher relied on the opinions of a sample of academics specialized in this field by preparing a checklist focusing on a set of axes that would affect the quality of accounting education in the Iraqi environment.

The most prominent finding of the research is that the quality of accounting education in Iraqi universities is medium and differs from one university to another in some quality components. In addition, the prescribed curricula and study plans applied in the accounting departments do not live up to the required level, as the largest proportion of those curricula are theoretically devoid of practical exercises that contribute to the quality of accounting education.

Keyword: The quality of accounting education , Iraqi universities

1- Introduction:

The world is currently undergoing major transformations towards development and modernization in the economic environment and education systems, especially the accounting education system, which is one of the most prominent social systems that derive their privacy and goals from the larger social system with its various variables, whether political, economic, cultural or social, which cast a shadow on the state of accounting education. In the responsibility of preparing specialized accountants by fulfilling the requirements of educating qualified accountants, and that there are multiple types of knowledge and experience that are linked at the same time to diverse fields of practical experience. The UNESCO Conference on Education in the Twenty-First Century emphasized what should be done in terms of paying attention to the quality of education and improving it by paying attention to the inputs and development of the educational process.

In Iraq, the Ministry of Higher Education and Scientific Research held on November 27, 2012 its international conference for the development of higher education in Iraq with the participation of experts from Britain, the United States, the Netherlands, Australia and Ireland, with the aim of discussing mechanisms for developing the higher education sector and benefiting from the experiences of developed countries. The conference discussed many issues, including The National Strategy for Education and Higher Education until the year 2020. Therefore, this research came to assess the quality of the university accounting education system in Iraq and to clarify the requirements necessary to achieve quality standards in accounting education in Iraqi universities as an integrated system and to achieve a high level of quality in its outputs in line with the needs and requirements of the evolving and changing labor market.

2- Research Methodology

2-1 Research problem

The main problem of the research revolves around the quality of accounting education in Iraqi universities.

Hence, the research problem revolves around the following questions:

1- Is there a weakness in the quality of accounting education in Iraqi universities?

Several sub-questions emerge from this question:

A- Do the teaching staff in the accounting departments have the necessary competence to raise the quality of accounting education?

B - Does it include the content of the accounting curricula in Iraqi universities to achieve the quality of accounting education?

C - Can the background of students admitted to the Iraqi accounting departments raise the quality of accounting education?

d- Does the available infrastructure in Iraqi universities achieve the required quality for accounting education?

2-2 Research assumptions

The research is based on the following hypothesis:

1- There is no weakness in the quality of accounting education in Iraqi universities.

The first hypothesis can be divided into several sub-hypotheses:

A- Accounting professors in Iraq have sufficient experience to raise the quality of accounting education.

B - Is there an appropriate educational background for students admitted to the accounting departments in Iraq that enables them to raise the quality of accounting education?

C - The accounting curricula in Iraq include appropriate educational programs that maintain the quality of accounting education.

D- There are infrastructures available in Iraqi universities that enable them to raise the quality of accounting education.

2-3 Community and sample research

In order to test the hypothesis of the study and achieve its objectives, the researcher selected the sample (probabilistic stratification) from the study community in the faculty members in the Iraqi universities represented by professors of the accounting departments (in academics) and represented by the following certificates (high diploma, master's degree or equivalent, doctorate or equivalent), considering that these certificates are closer to the subject of the study.

2-4 Data collection and analysis tool

The checklist was used as a main tool in the practical aspect of the research directed to a sample of the community size from the accounting departments in the universities (Baghdad, Al-Mustansiriya, Al-Iraqiya, Al-Turath University College, Baghdad College of Economic Sciences, Al-Rafidain University College, Al-Isra University College) and the body in charge of auditing the Central Bank and the Commission in charge of auditing the Ministry of Electricity, which is affiliated to the Federal Office of Financial Supervision. The checklist was used in the practical aspect as a tool to verify the hypothesis of the research (the extent of the quality of accounting education in Iraqi universities); (65) forms were distributed to a sample of professors of accounting departments to identify their opinions about the extent of the quality of accounting education in the departments; and a form was designed. The examination is in the form of four axes for the main components of the quality of education: the first axis included (the quality of education from the side of the teaching staff) on (12) questions, the second axis included (the quality of accounting education on the part of the students in the department) on (10) questions, the third axis (the quality of Accounting education in terms of curricula) in the form of (13) questions, and the fourth axis included (the quality of accounting education in terms of infrastructure) with (6) questions.

The data analysis was based on the spss program.

3-The quality of accounting education in Iraqi universities

3-1 Quality concept

Concerns about quality go back to the eighteenth century BC (1790-1792), in the Babylonian civilization during the rule of Hammurabi , China, and in Islamic civilization such as mosques and palaces (Al-Mahyawi, 2007: 10) .Quality is a relative concept, not absolute, and there is no unified definition for it. It is exactly like beauty, meaning that quality is in the eyes of those who look at it (Kadhila :2012:39-41). The concept of quality is also similar to the concepts of freedom and justice, as there is no agreement on how to measure it, and judgments about it also differ according to the purpose of issuing the judgment (Al-Mahyawi, 2007: 10).

One of the common definitions of quality is suitability for use. It may also mean conformity to specifications, or a lower cost, or a level of excellence (Evans & Dean , Jr 2003:9).

Al-Moussawi defined it as a comprehensive philosophy of life and work in educational institutions that defines a method of administrative practice with the aim of achieving continuous improvement of educational processes and developing educational outcomes on the basis of teamwork to ensure the satisfaction of teachers, students, parents and the labor market.

Al-Mahawi defined it as the integration of the features and characteristics of a product in a way that enables it to meet specific or implicitly known requirements, and it includes every individual in the organization within the limits of his field of work and his powers, as well as all areas of work and its elements.

The researcher believes that quality is an administrative philosophy that seeks to achieve integration in the characteristics of the product and between the needs and requirements of society, and the process of improvement and development is continuous.

3-2 Higher education concept:

Higher education is described as developing, criticizing, and preserving knowledge. In the early part of this century, higher education became known as a station for social service, based on the social value of science and knowledge (Al-Ani, 2007: 45). Higher education is defined as “that education that is based on guidance and counseling, refining the student’s talents and knowledge, building his personality, developing his abilities, and helping him to highlight and use all his capabilities in rationalization, development and innovation” (Al-Tarturi, 2009: 135). Academic Value represents an ultimate and unique standard for other values in light of the challenges of the new world (Burrows , 2012 :356). In any country, the higher education sector represents the moral role in the economy, and the higher education institution is sometimes seen as part of the educational mission, while at other times it is seen as revenue streams for the country (LEI- TI , 2010 :1).

3-3 Quality higher education:

The transition of quality applications from industry to education naturally led to a focus on different aspects of the educational process, which led to the multiplicity of concepts of quality, and consequently the mechanisms and entrances of quality assurance in higher education varied accordingly. That is, the concept of quality in education is a "multi-dimensional" concept (Ehlers,2007: 98). It can be seen as a transformation, fit for purpose, value for criticism, a concept of perfection, and finally excellence, and that any one of the definitions of quality does not exclude the other, and it is often viewed as it is a combination of two or more definitions (Lomas , 2002: 2) .Also, perceptions of service quality usually differ based on customer service requirements, and in the education sector, one of the customers may consider a particular class, curriculum, or university a high-quality experience, while the other may find it a normal experience (Quinn & others , 2009: 14). The measurement of the quality of the educational service extends to the quality of the elements of the educational process at the level of academic programs for the undergraduate level (Atiya & Zahran, 2008:2-3). Quality assurance depends

on the principle of prevention and prevention of errors and problems in the educational process by following up all stages of student preparation, whether in terms of inputs, processes or outputs (Amer, 2007: 11).

3-4 The evolution of the importance of accounting:

Attempts to determine the place and date of the birth of the double-entry system confirmed the existence of a record-keeping pattern dating back to approximately 3000 BC, for civilizations such as the Chaldean-Babylonian, Assyrian, and Sumerian civilizations. When we follow the science of accounting, it is natural that this leads us to attribute the initial creativity to the early Arab merchants (Al-Abdullah and Al-Jajjawi, 2009: 35). The importance of accounting history for accounting pedagogy is indicated. It is a study of the development of thought and practices, as well as a study of the impact of this development on the environment (Belkaoui , 2000 , 14). The environment, with its various variables, is also considered as basic postulates underlying accounting knowledge (Al-Shujairi, 2004: 14-23). Accounting variables are more like genes that are lucky to survive to live better and then become new species (Elliott , 1997 , :73). Studies that have been concerned with the professional and academic development of accounting confirm the existence of two correlative characteristics, which are continuity and change. Continuity indicates that there are many elements of thought and application that have proven useful and have stabilized with the passage of time and have come to represent what is known as conventional wisdom or common wisdom. The characteristic of change embodies the dynamic nature of accounting and the ability to keep pace with the continuous development in the surrounding environmental factors. Accounting excels over other other sources of information; it is able to produce financial reports that enjoy the confidence of the financial community and have a return that exceeds its production costs (Shirazi, 1990: 12-13).

4-Accounting Education

4-1 The nature of accounting education:

The beholder of the reality of education today notices great progress and development in the field of education in general, but it has recently emerged that accounting education did not play its role in raising the level of graduates and their development and development, with the developments and requirements of the labor market, and that accounting education is like any education if it does not receive the appropriate development with the needs of the labor market, it will cause a catastrophe by producing unqualified accountants for the labor market, which will cause high unemployment rates in society. On the contrary, when attention is paid to the quality of accounting education, keeping pace with developments in the labor market and its needs, and polishing accounting graduates with the required skills, then the authorities responsible for accounting education played their role perfectly (Al-Jalili and Thanun, 2010: 4).

4-2 Definition of Accounting Education:

The beginnings of university accounting education go back to (Benjamin Franklin), as he was the first to suggest teaching accounting in university education institutions in the year 1750, and before that, it was taught within the mathematics sciences (Saad, 1995: 13).

Accounting education is defined as "a field of knowledge that enables the individual to play a large and special social role" (Keso, 2011: 4). It was also known that it is what the university offers to educate students, and universities are among the most important bodies responsible for providing it, through courses that give the learner skills and scientific and practical capabilities, and universities impose them based on programs and plans in a way that leads to providing the student with knowledge and keeping pace with developments in social and economic environments and market needs (Mohammed, 2016: 195). It was also known as an organized process carried out by the authorities, which come at the forefront of universities, and this process is done by providing the learner with basic knowledge and providing him with the necessary scientific and practical capabilities that enable him to practice the profession of accounting (Bo Azaria and Leander, 2017: 7).

4-3 Objectives of accounting education:

Each system has goals that it seeks to achieve, and that accounting education has its own goals that it seeks to reach, including these goals (Mohammed, 2016: 194).

- ❖ Establishing an accounting cadre of accounting department graduates capable of facing the challenges of the labor market. And work to take advantage of their needs from the labor market in a professional manner.
- ❖ Evaluating and developing the accounting curricula taught in universities and colleges in line with the developments of the labor market, provided that this is in line with developments on an ongoing basis.
- ❖ Developing the knowledge of employers to work on supporting and supporting accounting graduates working in the labor market recently.
- ❖ .Equipping and refining the minds of students affiliated with the academic accounting department in universities to have the ability to apply academic knowledge in a practical way in the labor market in proportion to field work.
- ❖ .Employers provide practical and field job opportunities for accountants, whether they are university students or recent graduates, in the labor market.

4-4 The importance of accounting education:

The importance of accounting education comes from the importance of the accounting profession and its role in the economy, as they are two fields that cannot be separated from each other. A good accounting education should eventually lead to the production of an academically qualified accountant to perform his professional role in the labor market efficiently. Previous studies have shown that the lack of cooperation and coordination between accounting education and the accounting profession will lead to the waste of the state's natural resources, or at least the slow development of the accounting profession in the state and consequently the lack of rapid response to challenges in the modern economy or proper handling of financial and economic crises (Kahit, Ahmed, 2016: 254).

The accounting profession operates in a constantly changing environment, so accountants today need to be professional experts in their accounting field with excellent communication skills and to be able to meet the requirements and needs of the reporting process and information delivery in the new knowledge economy.

In addition to the need for technical accountants to acquire basic technical accounting knowledge and skills, they need to acquire skills that enable them, when necessary, to be business consultants, capable negotiators, and first-class managers. Professionalism is complementary factors for becoming a qualified (professional) accountant (Velayutham , Sivakumar ,2008:34). One of the most important ways to acquire that knowledge, skills, values, and professional ethics is through the process of accounting education. The importance of accounting education is clearly evident through the statement issued by the IFAC in its introduction on international accounting education standards, as it stressed in that introduction that the condition for finding a qualified professional accountant (component) is through pairing and combining accounting education with practical experience (IFAC ,2013: 22) as well. The shift from the traditional concept of learning (transfer of knowledge) to the modern concept of learning (learning to learn) requires the development of students' motivation and capabilities to continue learning even outside the formal educational environment, and this includes developing skills and strategies that help learning effectively and using them in an effective manner. It is continuous learning throughout a professional accountant's working life.

4-5 Elements of accounting education:

Accounting education is a complete and comprehensive system that consists of coherent elements with each other to reach the goals for which it was established, which are as follows (Qatanani and Owais, 2013: 3).

❖ **Accounting Education Inputs:** They are the students who receive the accounting sciences and the sciences required for the labor market.

❖ **Operational operations of the accounting education program:** the accounting education program developed according to the needs of the labor market, which works to refine accounting students and provide them with scientific and practical capabilities to work, which is the responsibility of several parties, especially universities.

❖ **Accounting education outcomes:** graduates who have sufficient qualification and ability to absorb the problems and developments of the accounting labor market.

❖ **Accounting education feedback:** The feedback or feedback is a process in which the reaction of the beneficiaries of the system is measured and is done by monitoring the previous elements (inputs, processes, outputs), analyzing, evaluating and developing them, finding deviations in the elements and working to correct them.

5- The reality of accounting education in Iraq:

The modern higher education sector in the country dates back to about a century ago, and it is agreed that it began with the establishment of the College of Law in Baghdad in 1908, and after this achievement a number of universities and institutes were established between the twenties and fifties, and in 1958, in an attempt to organize the university system, all colleges and institutes were gathered in Baghdad, a charter was drawn up for it under the title Baghdad University, and thus the largest university in the country was established. After the establishment of the University of Baghdad, the higher education sector continued to flourish throughout the sixties until the early seventies, with the establishment of a number of universities officially as modern institutions of higher education, such as (Al-Mustansiriya University in 1963, Basra University in 1964, and Mosul University in

1967) and in an attempt to organize the higher education sector And supervising it, all higher education institutions were placed under the control of the Ministry of Higher Education and Scientific Research (<http://www.jauiraq.org>).

In 1974, the University of Baghdad launched accounting education in universities for the first time and offered degrees in business administration with a focus on accounting, and shortly thereafter the first accounting department in the country was opened at Basra University in 1985 and then the University of Baghdad established a similar department in 1986 and today Iraq has more than 30 universities that offer a university degree in accounting in the country, and with the aim of absorbing the interest in this subject and providing better opportunities for students who have different levels of abilities and resources, universities offer accounting education programs during two shifts (morning and evening). Students are accepted based on the cumulative average they achieved at the end of high school, and they go through the formal application process, which is coordinated and focused by the Central Admission Office of the Ministry of Higher Education and Scientific Research. The selection is made on the basis of the cumulative average. As for the evening shift, it provides students who are not officially accepted into the competitive morning shift program with an opportunity to study the same subjects, attend the courses taught by the same professors, and take the same exams. The difference between the two programs lies in the application period, i.e. in the evening, and the spirit of competition enjoyed by their colleagues. Accounting has increased significantly in Iraqi universities in recent years as a result of increased demand from the public and private sectors and the national trend towards improving Iraqis' access to higher education throughout the country (www.jauiraq.org/documents/9829/Iraq)

6- Quality accounting education

The quality of the educational system is often defined through a structure of educational output functions, which is reflected in the interest in the quality of educational system inputs, especially students (Kingdon, 1996 : 3). Within the framework of the interaction of the poles of the educational process together to achieve the general goal, comes the importance of focusing on the faculty member and developing foundations for his selection and abilities, the availability of foundations for presenting information, the availability of the approved book, the availability of laboratories, supervision and infrastructure in general (Al-Abadi, 2006: 173).

There are those who believe that accounting education in general, academically or professionally, focuses on a basic point, which is the service of the accounting profession. Therefore, the development of accounting education programs requires a broad understanding derived from the labor market. It is important to identify accounting teaching programs based on the needs of practitioners (Al-Jalili and Thanun, 2010: 5). However, there are those who believe that university accounting education should work first to develop the concept of the accountant and the accounting profession according to the new concepts, and then consolidate these concepts as goals that the development process of the university accounting education system seeks to achieve, which is necessary to be comprehensive starting with the curriculum and passing through teaching methods and ending with methods of assessment and examinations (Amin and Fadel, 2008: 189-191).

The dilemma of defining and limiting the actual requirements to achieve quality in the accounting education system is how to prepare students for jobs that do not exist by using techniques that have not been invented to solve unknown problems (Andrew , 2012 :11). Therefore, it requires a rebuilding and changing of wide and deep dimensions that cover all levels and fields related to the accounting education system, which can be identified in several aspects, the most important of which are: the teaching staff, the quality of the management of the accounting department, the quality of the accounting student, the scientific policies and the educational process, facilities and equipment, information and knowledge, interrelationships accounting section results (Keso, 2011:7).

The quality of accounting education was defined by the ability to make it appropriate from its role and position in society, its educational, research, service and productivity tasks, its relationship with the state and the world, public finance and its interaction with education levels, based on the need of modern economies for graduates who are able to develop their knowledge and possess the qualities of researchers and employers in a constantly changing market (Nawfal, 1995: 95).

7- Presenting and analyzing the results of the checklist and testing the research hypotheses:

Table No. (1) below shows the demographic information of the research sample items included in the checklist.

Table (1)

The demographic information for the vocabulary of the research sample

Sequence	Properties demographic	Category	number	percentage
1	Scientific qualification	PhD	51	%78.5
		Master's	14	%21.5
Total			65	%100
3	The scientific Title	Teacher Assistant	3	% 4.6
		Teacher	14	55.4%
		Assistant Professor	36	21.5%
		Professor	15	18.5%
Total			65	%100
4	years of service	5 or less	5	%7.7
		5-10 years	10	% 15.4
		11-20 years	19	%29.2
		20 or more	31	%47.7
Total			65	%100

Source: Prepared by the researchers based on the results of statistical analysis

Table (1) shows that the vast majority of sample members hold a doctorate, as their number reached (51) out of the total sample of the study, which amounted to (65), i.e. (78.5%), which is the highest percentage, while the number of holders of a master's degree (14) individuals, i.e. (21.5%) of the total sample of the study, and this indicates that the majority of the sample members enjoy a good culture, and have sufficient scientific ability to answer the examination questions, which makes the answers more accurate and objective.

8- The quality of accounting education in Iraqi universities

This research included four main dimensions (1-4), as Table No. (2) shows the results according to the views of the sample, to the arithmetic mean, standard deviation, coefficient of variation, the percentage of the extent of conformity, the size of the gap, and arrangement according to the relative importance related to (paragraphs research); we note that the answers of the sample according to the dimensions of the research from paragraph (1-4) have been arranged the paragraphs of this research in descending order according to the degree of approval of the members of the study sample and depending on the arithmetic mean, the higher the arithmetic mean, the more the diagnosis of answers towards the axis is oriented towards agreeing and arranging the paragraphs by withdrawing the importance in the table and depending on the coefficient of variation, the lower the coefficient of variation, the higher the importance, as follows:

Table (2)

Ratios, frequencies, mean, standard deviation, coefficient of variation, percentage of the extent of conformity and the amount of the gap for the axis of the quality of accounting education in terms of the faculty

The ratio	Matching range	mean	do not Agree		Neutral		Agree		questions
			%	F	%	F	%	F	
54.62	45.38	0.91	20.00	13	50.77	33	29.23	19	All faculty members possess the appropriate specialized education, skill and experience to achieve the required quality.
53.08	46.92	0.94	21.54	14	50.77	33	27.69	18	There is continuous training for faculty members that contributes to improving the cognitive efficiency of the accounting teaching staff.
55.38	44.62	0.89	21.54	14	46.15	30	32.31	21	There is a continuous development of accounting teaching methods.
55.38	44.62	0.89	18.46	12	52.31	34	29.23	19	There is a use of teaching methods and educational techniques used in the accounting education process.
52.31	47.69	0.95	15.38	10	64.62	42	20.00	13	There is an urge for the teaching staff to advance scientifically through the completion of research and participation in conferences.
50.77	49.23	0.98	33.85	22	30.77	20	35.38	23	Providing appropriate qualitative training for faculty members to achieve educational goals
53.08	46.92	0.94	18.46	12	56.92	37	24.62	16	Awareness of faculty members of the department's approved quality policy and objectives.
54.62	45.38	0.91	26.15	17	38.46	25	35.38	23	Adopting the necessary competence by selecting faculty members.

52.31	47.69	0.95	27.69	18	40.00	26	32.31	21	Emphasis in accounting education on professional skills, values and professional ethics.
53.85	46.15	0.92	33.85	22	24.62	16	41.54	27	The accounting education programs accredited in Iraqi universities are able to keep pace with the continuous development in the accounting profession.
53.08	46.92	0.94	24.62	16	44.62	29	30.77	20	The elements of the accounting education system contribute significantly and effectively to raising the quality of accounting education.
54.62	45.38	0.91	24.62	16	41.54	27	33.85	22	The increase in the number of professors in the department does not represent an improvement in the quality of the educational process.
53.59	46.41	0.93							The quality of accounting education from the side of the faculty

Source: Prepared by researchers based on program outputs. SPSS. V.26

Paragraph (1), which is (the quality of accounting education in terms of the teaching staff), ranked first in the arithmetic mean and ranked first for the coefficient of variation in terms of the degree of approval of the study sample members on it, as it obtained the highest arithmetic mean, whose value reached (0.93) , which refers to the (neutral) option, because it is located between the default mean (0.67-1.33) on the scale area, and with high consistency in the answers, and it is confirmed by the value of the standard deviation and the coefficient of variation in it, respectively, with a value of (0.19), (20.93). This result indicates that the research sample does not fully agree towards this paragraph in a negative direction, and the percentage of the extent of conformity reached (46.41%), that is, with a gap of (53.59%), and this result confirms that the quality of accounting education on the part of the teaching staff in the Accounting Department is weak .

Table (3)

Ratios, frequencies, mean, standard deviation, coefficient of variation, percentage of the extent of conformity and the amount of the gap for the axis of the quality of accounting education on the part of students

The ratio	Matching range	mean	do not Agree		Neutral		Agree		Questions
			%	F	%	F	%	F	
52.31	47.69	0.95	16.92	11	61.54	40	21.54	14	The exam should be an effective tool to stimulate the student's mind to think scientifically and find appropriate solutions.
53.85	46.15	0.92	23.08	15	46.15	30	30.77	20	Accounting education enhances students' abilities to use electronic accounting information systems.
53.08	46.92	0.94	21.54	14	50.77	33	27.69	18	The exam should be an effective tool to stimulate the student's mind to think scientifically and find appropriate solutions.
52.31	47.69	0.95	27.69	18	40.00	26	32.31	21	There is an approved system for checking students' requirements for accounting education and making amendments to them.
55.38	44.62	0.89	24.62	16	40.00	26	35.38	23	The process of evaluating the ability of accounting departments to meet these requirements is carried out.
53.85	46.15	0.92	21.54	14	49.23	32	29.23	19	Introduce students to international accounting standards to facilitate their future work.
55.38	44.62	0.89	20.00	13	49.23	32	30.77	20	Accounting education contributes to developing students' skills and abilities.
56.92	43.08	0.86	33.85	22	18.46	12	47.69	31	Skilled accounting graduates have the ability to work independently, make decisions, and take responsibility for self-learning
56.92	43.08	0.86	12.31	8	61.54	40	26.15	17	Accounting departments have the ability to graduate competencies that have the skills to get a suitable job
52.31	47.69	0.95	41.54	27	12.31	8	46.15	30	Familiarity with accounting graduates with all legislation and laws that regulate the accounting profession
54.23	45.77	0.92							The quality of accounting education on the part of students in the Accounting Department

The total arithmetic mean of the variable was (0.92), between the hypothetical mean (0.67-1.33) on the scale area, which refers to the (neutral) option, and the average consistency in the answers, confirmed by the value of the standard deviation and the coefficient of variation in it; respectively, its value reached (0.23) , (25.49). This result indicates that the research sample is completely incompatible with regard to the quality of accounting education on the part of students in the Accounting Department in a positive direction, and the percentage of the extent of conformity reached (45.77%), i.e. with a gap of (52.31%), and this result confirms that the quality of accounting education on the part of students in the Accounting Department is medium neutral in the research sample.

Table (4)

Ratios, frequencies, mean, standard deviation, coefficient of variation, percentage of match and the amount of the gap for the axis of the quality of accounting education for you in the curriculum

The ratio	Matching range	mean	do not Agree		Neutral		Agree		questions
			%	F	%	F	%	F	
55.38	44.62	0.89	12.31	8	64.62	42	23.08	15	There is a syllabus for each subject specified and announced to faculty members
57.69	42.31	0.85	24.62	16	35.38	23	40.00	26	The accounting curricula do not include a relative shortcoming that affects the efficiency of graduates.
55.38	44.62	0.89	26.15	17	36.92	24	36.92	24	Universities are developing their accounting educational curricula periodically and continuously.
53.85	46.15	0.92	1.54	1	89.23	58	9.23	6	The need to constantly modify and improve the curriculum to achieve the quality of accounting education
55.38	44.62	0.89	30.77	20	27.69	18	41.54	27	Adaptation of the content of accounting curricula to professional requirements.
51.54	48.46	0.97	20.00	13	56.92	37	23.08	15	Modern information technology related to accounting is integrated into the scientific curricula.
53.08	46.92	0.94	18.46	12	56.92	37	24.62	16	There is a diversity of teaching methods and a departure from the method of indoctrination.
54.62	45.38	0.91	16.92	11	56.92	37	26.15	17	Developing accounting curricula and introducing information technology and accounting programs
53.85	46.15	0.92	3.08	2	86.15	56	10.77	7	It requires the introduction of modern devices and technologies and their use in accounting education to prepare a qualified accountant for the labor market.
51.54	48.46	0.97	32.31	21	32.31	21	35.38	23	The department adopts documented procedures to measure the extent of conformity between the objectives of accounting education and the objectives of the accounting curriculum.
56.92	43.08	0.86	27.69	18	30.77	20	41.54	27	Accounting departments provide accounting education curricula with opportunities to teach students in both English and Arabic.
53.85	46.15	0.92	21.54	14	49.23	32	29.23	19	The necessary resources are identified and provided to achieve quality in the accounting education curricula.
51.54	48.46	0.97	20.00	13	56.92	37	23.08	15	The necessary resources are identified and provided to achieve quality in the accounting education curricula.
54.20	45.80	0.92							The quality of accounting education in terms of the curriculum.

The total arithmetic mean of the variable was (0.92), between the default mean (0.67 - 1.33) on the scale area, which refers to the (neutral) option, and with high consistency in the answers, and it is confirmed by the value of the standard deviation and the coefficient of variation in it; respectively, its value reached (0.24) , (25.96). This result indicates that the research sample is completely incompatible with regard to the quality of accounting education in terms of curricula in a positive direction, and the percentage of the extent of conformity reached (45.80%), that is, with a gap of (54.20%), and this result confirms that the quality of accounting education in terms of curricula is average neutral in the research sample.

Table (5)

Ratios, frequencies, mean, standard deviation, coefficient of variation, matching ratio, and the amount of the gap for the quality axis of accounting education in terms of infrastructure

The ratio	Matching range	mean	do not Agree		Neutral		Agree		Questions
			%	F	%	F	%	F	
56.15	43.85	0.88	15.38	10	56.92	37	27.69	18	Attention to security and safety procedures in all classrooms and facilities at the university.
53.08	46.92	0.94	26.15	17	41.54	27	32.31	21	Providing sufficient halls for the needs of preparing students accepted in the department.
53.85	46.15	0.92	20.00	13	52.31	34	27.69	18	Availability of auxiliary facilities for male and female students such as rest houses and libraries
51.54	48.46	0.97	36.92	24	23.08	15	40.00	26	Adequate equipment is available to achieve the requirements for ensuring the quality of outputs in the accounting education system.
53.85	46.15	0.92	36.92	24	18.46	12	44.62	29	The presence of specialized accounting laboratories that enhance quality assurance.
52.31	47.69	0.95	20.00	13	55.38	36	24.62	16	Availability of modern projectors and smart boards in the classrooms and accounting programs used by computer. We enhance the quality of education and develop students' abilities.
53.46	46.54	0.93							The quality of accounting education in terms of infrastructure in colleges and accounting departments.

The total arithmetic mean of the variable was (0.93), between the default mean (0.67 - 1.33) on the scale area, which refers to the (neutral) option, and the average consistency in the answers, and it is confirmed by the value of the standard deviation and the coefficient of variation in it; respectively, its value reached (0.50) , (53.62). This result indicates that the research sample is completely inconsistent with regard to the quality of accounting education in terms of infrastructure in colleges and accounting departments in a positive direction, and the percentage of

the extent of conformity reached (46.54%), i.e. with a gap of (53.46%), and this result confirms the quality of accounting education in terms of infrastructure in colleges and accounting departments is not positive in the research sample.

Thus, the overall results of the quality of accounting education, the total arithmetic mean of the variable (0.92), which refers to the (neutral) option, because it is located between the default mean (0.67-1.33) on the scale area, and average consistency in the answers, and confirmed by the value of The standard deviation and the coefficient of variation therein, respectively, whose value was (0.18), (19.27), and this result indicates that the research sample does not fully agree towards this variable in a negative direction, and the percentage of the extent of conformity reached (46.08%), i.e. with a gap of (53.92). %), and this result confirms that the quality of accounting education is medium in the research sample.

Table (5)

The mean, standard deviation, coefficient of variation, matching percentage, and the amount of the gap for the total axes of the quality of accounting education

Gap size%	Match extent percentage%	Variation coefficient%	standard deviation	Arithmetic mean	Dimensions
53.59	46.41	20.93	0.19	0.93	The quality of accounting education from the side of the faculty
54.23	45.77	25.49	0.23	0.92	The quality of accounting education on the part of students in the accounting department
54.20	45.80	25.96	0.24	0.92	The quality of accounting education in terms of the curriculum
53.46	46.54	53.62	0.50	0.93	The quality of accounting education in terms of infrastructure in colleges and accounting departments
53.92	46.08	19.27	0.18	0.92	quality of education

9- Results

1- Iraqi universities still use traditional methods mostly when teaching accounting education programs.

2- The accounting education applied in Iraqi universities does not conform to a large extent with the standards of international accounting education.

3- There is a possibility to develop the components of accounting education, especially the teaching staff, to contribute effectively to an increase in the quality of accounting education.

4- The prescribed curricula and study plans applied in the accounting departments do not live up to the required level, as the largest proportion of those curricula have a theoretical aspect and are almost devoid of practical exercises that contribute to the quality of accounting education.

5- There is a continuous interest on the part of those in charge of accounting education to narrow the gap between accounting education and the requirements of the labor market, especially the modernization of accounting curricula.

6- There is a contradiction with the international accounting education standards regarding the requirements that the student must have when entering the accounting education programs.

9- Recommendations:

1- Raising the quality of accounting education in Iraqi universities by conducting continuous courses for the development of teaching staff, the continuous updating of educational curricula, and the provision of appropriate infrastructure.

2- Developing and modernizing accounting education programs to teach accounting in Iraqi universities and linking the accounting topics among them so that the curricula and courses become one complementary to the second.

3- The necessity of developing and changing the accounting education curricula applied in Iraqi universities to conform to international accounting education standards.

4- The need to review and develop the current accounting curricula in line with the rapid developments and changes in accounting, in addition to introducing sufficient quantities of practical exercises to contribute to raising the quality of accounting education.

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جودة التعليم المحاسبي في الجامعات العراقية

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المستخلص:

الهدف من البحث هو تقييم جودة نظام التعليم المحاسبي الجامعي في العراق. واعتمد الباحث على آراء عينة من الأكاديميين المتخصصين في هذا المجال من خلال إعداد قائمة مرجعية تركز على مجموعة من المحاور التي من شأنها التأثير على جودة التعليم المحاسبي في البيئة العراقية. وأبرز ما توصل إليه البحث هو أن جودة التعليم المحاسبي في الجامعات العراقية متوسطة وتختلف من جامعة إلى أخرى في بعض مكونات الجودة. بالإضافة إلى ذلك ، فإن المناهج والخطط الدراسية المقررة المطبقة في أقسام المحاسبة لا ترقى إلى المستوى المطلوب ، حيث أن النسبة الأكبر من تلك المناهج تخلو نظرياً من التمارين العملية التي تساهم في جودة التعليم المحاسبي.

المصطلحات الرئيسية للبحث: جودة التعليم المحاسبي , الجامعات العراقية

*البحث مستل من رسالة ماجستير