

The role of international accounting education standards in developing accounting education programs in Iraq (An analytical study)

Prof. Dr. Nadhim Shaalan Jabbar, Noor Salem Shnawa

College of Administration and Economics, University of Al-Qadisiyah

Corresponding Author: Noor Salem Shnawa

Abstract : *This study aimed to highlight the importance of developing accounting curricula in Iraqi universities by relying on an accounting education program that simulates the requirements of international accounting education standards and thus reflects on the development of the reality of the practice of the profession, and to achieve the objectives of the study and test its hypotheses, a descriptive and analytical approach was followed in the research to describe and analyze accounting education curricula for accounting departments In Iraqi public universities. The study reached several results, the most prominent of which is that accounting education standards contribute to the design and development of accounting programs and that current accounting education programs in Iraqi public universities still follow traditional methods and there is no correlation between some accounting topics, Therefore, the study recommends that it is necessary to review and formulate the curricula. To ensure the application of accounting standards for education and in accordance with the requirements of the labor market and keep abreast of developments and environmental changes.*

Keywords: *accounting education - international accounting education standards - accounting education curricula.*

INTRODUCTION: The university education is the foundation and the mechanism that works to develop society in all its aspects because it revolves around the "human being" which is the focus of development in all societies, as one of the main goals pursued by higher education institutions is to prepare, train and refine the talents of the educated students with the knowledge and skills desired in Their field of work, and this in turn applies to accounting education, which aims to provide professional knowledge and skills that include various branches of accounting, general knowledge and technology in order to prepare human cadres characterized by appropriate qualification and high efficiency to perform their jobs in the future.

Whereas recently witnessed progress in science and technology and the emergence of modern means of communication and devices, which led to the emergence of a widening gap between the educational needs of the student and what they receive from accounting education, the need to develop accounting education in line with these developments has necessitated the preparation of professional cadres who receive curricula and methods of education. It interacts with the modern environment, especially since the role of the accountant is no longer limited to merely preparing financial statements, but extends to the function of distributing, developing and analyzing financial economic information. Accountancy is a science that depends on the use of accountants' personal capabilities in judging many of the economic and financial events facing the accounting work.

From this standpoint, we find that the International Federation of Accountants (IFAC) has been interested in accounting education and the mechanisms for its development by issuing a set of standards aimed at improving the quality of accounting education in accordance with international practices based on the requirements of the accounting profession through its issuance of international standards for accounting education (IES). These standards are considered as models that provide general methods and instructions for organizing, directing and controlling educational practices in relation to accounting education, and from here this research comes as an attempt to find out the reality of accounting education programs in Iraq and the extent of its compatibility with these standards and their role in developing it, so the research consists of four investigations that include The first topic deals with research methodology, while the second topic deals with accounting education, while the third topic deals with the practical side. The fourth topic is devoted to the most important conclusions and recommendations.

The first topic: Research methodology

First / the research problem

In light of the challenges facing universities in general and institutions of accounting education in particular because of the great development in technology and the successive developments in the business environment, and the great importance of accounting education, and this importance stems from the continuous and permanent need for accounting work for business organizations and the labor market, which It requires educational institutions to continuously develop in their performance and outputs to provide the country with cadres who are scientifically and practically qualified to play their basic role in society. And that the research problem centers through the knowledge of:

- 1- The extent of the application of international accounting standards for accounting education in Iraqi universities ?

2- The extent of its implications for the level of efficiency and potency of practitioners of the accounting profession supposed to be achieved by the educational institutions responsible for preparing and qualifying them for the labor market ?

Second / the importance of research

The importance of the research stems from the importance that accounting education acquires, as it represents one of the pillars on which the development of accounting depends in practice and theory, and the importance of this research is highlighted by shedding light on international education standards as a reference to identify aspects of the required development of professional education and accounting practitioners in Iraq, which is what It leads to the preparation of accountants with high professional and international skills who are able to meet the labor market and contribute to decision-making.

Third / Research objectives

The research aims to shed light on: -

- (1) Introducing the importance of adopting international standards with regard to accounting education in Iraqi public universities.
- 2) Reviewing and knowing the commitment of Iraqi universities to international standards in accounting education and their adoption in the curricula.
- 3)) Presenting the necessary proposals and solutions to raise the level of accounting education in line with its international standards and the needs of the labor market

Fourth / Research hypotheses:

The research is based on a basic hypothesis, namely: -

International standards for accounting education can be applied in Iraqi universities. The following hypotheses are divided into: -

- (1) Accounting curricula in Iraqi universities can be updated and upgraded by referring to international accounting education standards, which contributes to developing the outputs of accounting education and the accounting profession.
- (2) The possibility of producing accounting cadres capable of reducing the gap between the actual performance level of the outputs of accounting education and the performance required to meet the needs of the labor market.

Fifth / the method and limits of research

1. Research methodology: Due to the nature of the topic, the descriptive method was used to study the theoretical aspects based on the available references and sources. The analytical method was also used to analyze and evaluate the curricula of the accounting education program in Iraq to the extent of its response to the application of international accounting education standards.

2. The research limits

- Spatial boundaries: It includes a sample of Iraqi universities in the Faculties of Administration and Economics Department of Accounting.
- Time limits: These are academic years from 2018-2019, 2019-2020.

The second topic: the reality of accounting education in Iraqi universities

First / the concept of accounting education:

The interest in accounting education began in the last century at the beginning of the sixties. In 1962, the first international conference concerned with accounting education was held at the University of Illinois as a result of developments and developments in this field and the increasing interest by the International Federation of Accountants, so the subject of accounting education became one of the topics. This is an indication of its vitality and importance (Al-Nuaimi,2018:1087), and that accounting education institutions must be distinguished in their educational programs, in terms of curricula, teaching method, and following up on recent and contemporary developments in the science of accounting (Mattis, 2019: 23)) .

Accounting education is defined as all the knowledge, experiences and skills on which academic accounting education programs are based, to enable students who are candidates to practice accounting work and provide them with ethical and professional practices, including three basic aspects: scientific, practical and technical education (Howieson, 2003: 77). It was also defined as “a field of knowledge that enables the individual to play a large and special social role” (Keso,2011: 4).

It can be said that accounting education is the process of providing the learner with basic knowledge and capabilities through educational activities, so individuals gain the ability to achieve performance efficiency in practicing the accounting profession that is supplied to the labor market.

Second / the importance and objectives of accounting education

The importance of accounting education can be clarified through the opinions of some researchers and accounting professional societies as follows:

Accounting education contributes to preparing and qualifying students with different accounting knowledge and skills. Providing students with the latest developments that accompany the profession, to be ready to work in various economic units (Hajjaj, 2019: 28).

- Accounting education programs help meet the requirements of economic development and the needs of the various work environment.

Contributes to the development of the accounting profession, by developing accounting curricula according to the latest developments.

- It helps in identifying and knowing the needs of the economic unit, in terms of programs and training courses, and addressing the problems that are likely to face the work of these units (Bouazarieh, Lindar, 2017: 8).

As for the goals of accounting education, they are not far from the goals of university education in general, the goal of accounting education is to provide the outputs of (accountants) professionals and qualified who are able to carry out their duties and contribute positively during their working life in the labor market in which they practice their activity (Hassan, Muhammad Hassan 2008: 191). From this main objective, a group of sub-goals is produced, namely: -

- Increasing the efficiency and potency of the outputs of accounting education (Bouazariya, Lundar, 2017: 8).
- Teaching learners on how to self-education by honing them with skills and efficient learning strategies to help them continue learning during their practical life (Kahit, Ahmad, 2016: 355).
- Meet the needs of the labor market by creating a cadre of accountants and internal and external auditors and preparing them efficiently to adapt to the practical reality (El-Eshibi and others, 2019: 360).
- Evaluating and developing accounting curricula in line with the developments of the labor market, thus contributing to the development of the accounting profession (Hassan, 2018: 29).
- To teach the inputs to accounting education the ethics and professional behaviors that must be adhered to by the profession.
- Ensuring the optimal use of accounting education resources (Daghfal, Nasira, 2018: 6).

Third / Challenges facing accounting education

Accounting education faces many challenges in many countries of the world at the global, Arab and local levels. These challenges are almost identical in most of them, and the most prominent of these challenges are as mentioned (Dukh, 2014: 43-44): -

- 1- The challenges of globalization and global competition, as this globalization has changed the course of the university education movement as a result of the new conditions imposed on all countries, including the importance of highlighting a product that can compete in the global market.
- 2- The challenge of advancing education to meet the needs and requirements of society.
- 3- The traditional and the abundance of theoretical programs over the applied studies programs and the weakness of the continuous evaluation of these programs, which leads to poor efficiency and high waste.
- 4- A decline in some indicators of equal opportunities for learners, and the weak level and quality of the input elements of the higher education system.
- 5- The absence of institutional thinking in the development process. Ideas for renewal are issued by individuals. If these individuals remain in the decision-making position, development takes its scope, but if they go, new policies and decisions are introduced that undermine all previous efforts.
- 6- One-way development in higher education institutions comes from the top, as it ignores the lower levels in them, and it has been proven that the best forms of development are those that are bidirectional, so the lower levels express their opinion and the higher levels study it and the lower levels direct the implementation.
- 7- Paying attention to quantity at the expense of gender, as the prevailing education in education is to follow the quantitative growth strategy and this strategy did not meet the needs of education and did not maintain the quality and quality of education, and there are efforts made and newly applied policies that are expected to contribute to overcoming this problem, but in the long term Far, not near.
- 8- Challenges related to financing, as the available government funds tend to diminish compared to the size of the increasing demand for them.
- 9- A shortage of faculty members, especially in some disciplines, due to the scarcity of holders of higher degrees in some specializations.
- 10- Lack of alignment between higher education outcomes and the needs of development plans. This is through the mismatch between the needs of the labor market and the graduates offered by higher education institutions, which has resulted in explicit or disguised unemployment, especially in certain areas.

We see that there are many challenges facing the accounting profession and accounting education, but despite these many challenges, they can be overcome by preparing and building plans and programs to organize the accounting education process to fit and adapt to the changes and developments in the professional reality.

Fourth / International Accounting Education Standards:

The International Federation of Accountants (IFAC) from which the Accounting Standards Board emerges is a professional organization concerned with the accounting profession and there is no other accounting organization in the world that enjoys the same support as the International Accounting Union organization, as the Federation started its activity in 1977 with a number of 63 members from 51 countries, now comprising more than 175 member and associate bodies from 130 countries from all over the world, and that The federation includes many organizations among its members, including the American Institute of Certified Public Accountants (AICPA), the Association of Chartered Accountants (ACCA), and other bodies (MARIA, 2017: 133).

The International Federation of Accountants owns four boards, so its main concern was to issue mandatory international standards after they were directed to issuing non-mandatory guidelines to the member bodies of the International Federation of Accountants. During the month of November of the year 2003 (David, Karen, Gary, 2012:744), to replace this council with the Education Committee starting in the year 2005 (United Nations Conference on Trade and Development, 2013: 6), this council is the body directly responsible. On the issuance of international standards, it is an independent council whose primary mission is to set standards and guide the process of educating professional accountants to serve the public interest. International education standards came to provide a reference basis for comparison and to achieve international convergence and then facilitate the process of professional accountants' transition at the international level (Soha, 2018: 14). The importance of international accounting education standards is highlighted in that they work on: -

- 1- Serving the public interest through the wide progress of applying and developing good accounting practices, leading to harmonized and harmonized standards.
- 2- Issuing a series of data that reflect the application and good practice of teaching and developing professional accounting before and after qualification.
- 3- Promote international competition on prominent issues related to accountant education.
- 4- Creating signs for the purposes of comparison and conformity with the activities of the International Federation of Accountants.
- 5- Establishing basic elements that are expected to be contained in education and development programs, and it is possible that these elements will gain international recognition, acceptance and application (Al-Jalili, Dhanun, 2009: 4), (International Education Standards for Professional Accountants, 2003: 3-4).

The existence of international standards for accounting education comes from the public's need for confidence in the accounting profession. The existence of standards guarantees educational outcomes at a high level of qualification and their absence leads to a difference in the educational foundations, which reflects negatively on the outputs, which leads to a lack of confidence in accounting graduates and thus in the accounting profession.

Six international standards were issued at once, then IES7 and IES8 were issued, and the most important concepts and goals of international accounting education standards can be summarized according to the latest issue through the following table:

Table (1) Table of objectives of international accounting education standards

Standard symbol	Standard title	Published at	The objective of the standard
IES1	Entry requirements for accounting education programs	2003	The objective of this standard is to set entry requirements for the accounting program and to ensure a certain background for those admitted to the accounting education program that guarantees success.
IES2	Initial professional development (technical competence)	2003	It aims to describe the knowledge requirements and competency of candidates for work, as it includes: 1- Accounting and Financial Knowledge Topics: Financial accounting and reporting Management Accounting and Control Business and Commercial Law Finance and Financial Management

			<p>Taxes</p> <p>Professional values and ethics</p> <p>Check and confirm</p> <p>2- Business knowledge topics:</p> <p>It should include the following topics: economics, business environment, business ethics, quantitative methods, corporate governance, organizational behavior, business, strategic decision-making management, business, internationalization and globalization.</p> <p>3- Globalization issues related to information technology:</p> <p>Study materials should include general knowledge of information technology</p>
IES3	Initial Professional Development (Professional Skills)	2003	<p>It includes:</p> <p>1- Intellectual Skills</p> <p>These skills help a professional accountant to:</p> <ul style="list-style-type: none"> - Problem Solving - Decision making <p>Good judgment for complex organizational situations.</p> <p>2- Personal skills</p> <p>Relate to the attitudes and behavior of professional accountants</p> <ul style="list-style-type: none"> - The development of these skills helps to improve the accountant's personality and to achieve a commitment to continuous self-development. <p>3- Interpersonal and Communication Skills</p> <p>Communication skills help the accountant to:</p> <p>Working with others for the common good of the economic unity</p> <p>The ability to receive and transmit information</p> <p>The ability to make effective decisions</p> <p>4- Organizational and Business Management Skills</p> <p>These skills help:</p> <p>Strategic planning and project management</p> <p>Resource management and decision-making</p> <p>Leadership and professional judgment</p> <p>The ability to organize and delegate tasks.</p>
IES4	Initial professional development (values, ethics, and professional trends)	2003	<p>This standard aims to:</p> <ul style="list-style-type: none"> - Pushing students towards public benefit <p>Continuous learning</p> <p>Respect of laws and legislations</p> <ul style="list-style-type: none"> - Social Responsibility <p>Teaching ethics as a subject and as topics, methods and mechanisms for its teaching</p>
IES5	Scientific experience requirements	2003	<p>This standard aims to ensure that graduates have the experience and practical review of the practice of the profession and the</p>

			provision of curricula and monitoring mechanisms and supervision over them.
IES6	Initial Professional Development (Occupational Competency Assessment)	2003	<p>Aims to :</p> <p>Providing a final evaluation for all graduates before the process of qualifying them as professional accountants through testing the theoretical knowledge and practical application of knowledge, and only those who meet the competencies are allowed to practice the profession in order to protect the public interest and the credibility of the accounting profession</p> <p>The responsibility to ensure that professional accountants have competence expected of them by employers and the public in general</p> <p>- The evaluation is not the end of the day, as professional accountants must continue and maintain professional competence.</p>
IES7	Continuous professional development - lifelong learning and continuous professional development of competence	2004	<p>The objective of this standard is to:</p> <p>Setting standards for developing competency for professional accountants and continuing to learn to keep pace with all changes in the accounting profession and the world of technology.</p>
IES8	Professional development for the partners responsible for the audit function of the financial statements	2006	<p>The objective of this standard is to:</p> <p>The focus required to build educational outcomes and competencies, and that the auditor must have sufficient knowledge of auditing standards and skills, in addition to applying professional ethics and specific practical experience.</p>

* reference (The International Accounting Education Standards for Professional Accountants)

Fifth / The reality of higher accounting education in Iraq

The Accounting Department is one of the specialized and basic scientific departments in the Faculties of Management and Economics, as this department seeks in its programs to be more related to the characteristics of society and meet its needs and objectives, and that its programs include a holistic view in line with the graduate's development and recent developments, in addition to practical and practical aspects Promote the program of qualification and preparation of the accountant to be able to contribute to the service of the business sectors (Al-Aani and Al-Rawi 2007: 42). Accounting education appeared in Iraqi universities for the first time at the University of Baghdad in 1973 and a degree in business administration was offered with a concentration in accounting. As for the accounting department, it appeared for the first time in the country at the University of Basra in 1985, and after that the University of Baghdad established an accounting department also in 1986. Iraq has 19 public universities that are not private universities that offer a university degree in accounting sciences, with the aim of absorbing interest in this subject.

Universities offer the accounting education program through two shifts (morning and evening). The morning shift program is the most traditional, in that it accepts students through the central admission of the Ministry of Higher Education and Scientific Research by submitting official applications, and the basis is the cumulative rate of success achieved at the end of the phase Secondary school, and in the event of acceptance, names are nominated to the universities concerned. As for the evening shift, it provides the student who has not been formally accepted by the central admission for morning study a "chance" to study the same subjects, attend courses taught by professors for morning students, in addition to taking the same exams.

It was noticed recently that the number of accounting students has increased dramatically and rapidly in Iraqi universities, but it is worth noting that the levels of universities 'capacity and resources have not undergone any

significant change, as the average of students per semester is more than 50 students in most universities. This rate is very high compared to other universities in the region (www.jauiraq.org/documents/1841/Iraq).

The accounting study at the bachelor's level in Iraq is distinguished by the following:

- The number of years of study at this stage is four years, which include accounting studies and other auxiliary materials. The total accounting subjects are gradually increasing during the study periods.
- This study accepts high school graduates of the scientific and literary branches, in addition to the top ten graduates of technical institutes, the Accounting Department, as well as graduates of business schools.
- The study ends with granting the graduate a bachelor's degree that qualifies him to work in the accounting field. A graduate of the Accounting Department is appointed with financial and auditing positions in state departments and the public sector. In addition to
- Academic studies MA and PhD in accounting and professional studies diploma in auditing and accounting diploma in Arab law (Maadi and others, 2005 :105-106) .

▪ We believe that the reality of accounting education in Iraq can be summarized in the following points: -

First - Accounting education in Iraq begins after high school for the scientific and literary branches, and the graduates of these two branches do not have any prior knowledge of accounting, so their choice for this section is most likely dependent on someone's advice or because of the method of acceptance and inability to complete studies in other branches. Or any other factors.

Second - Accounting education in Iraq is limited to the undergraduate level only, meaning that after graduation students will not be able to obtain assistance from anyone in their practical practice of the accounting learning that they received during their studies at their university level, that is, students are cut off from the universities and colleges from which they graduated.

Third - The limited number of Iraqi universities that grant master's and doctoral degrees in accounting, which leads to students not completing their scientific careers in higher studies, which leads to a shortage of scientifically-qualified accounting cadres.

A quarter - In most Iraqi universities, there is no use of modern methods of teaching, in addition to the lack of sufficient applied fields for the student's accounting education during his academic stages within the university, which leads to his insufficient qualification to keep pace with the requirements of the labor market.

The third topic: the practical framework

This topic is devoted to a general analysis of the accounting education curriculum in Iraqi universities, in addition to an analysis of the unified accounting education curriculum compared to the international accounting education standards to find out the extent of its commitment to applying those standards in its curriculum.

First / a general analysis of the accounting education curriculum in Iraqi universities

In order to evaluate university accounting education, a sample was selected from the Iraqi public universities that grant a degree in accounting. Through this sample the researcher delved into reviewing and verifying the curricula of these universities. The sample universities were chosen based on their diversity in terms of the size of students in them. Its curricula, methods and teaching methods in order to reach results related to the quality of the university accounting education curriculum, and through research and evaluation of the sample, it was observed that all sample universities adopt the unified curriculum issued by the Sectoral Accounting Committee, and upon reviewing the unified curriculum applied in Iraqi universities, we conclude the following:

☒ Lack of detail in the curriculum. That is, the aforementioned curriculum is the standard curriculum, but its application differs from one university to another due to the absence of details, such as presenting the objectives of learning from that curriculum and the topics it contains and the expected outputs that should be considered as standards on the basis of which teachers can determine how to apply the unified curriculum in their classrooms. .

☒ Absence of electives and lack of flexibility. When reviewing the topics covered in the accounting education curriculum, it becomes clear that all curricula are mandatory and there is no room for choosing optional curricula, which exacerbates the lack of flexibility and the inability of the unified accounting education curriculum to respond to students' concerns and the labor market response to accounting education programs.

☒ The total number of curricula required for graduation from the University Accounting Program in Iraq is consistent with regional standards (one course within two semesters), as the total number of curricula required during the four-year period is 48 curricula, and the number of units is 150s accredited units, and when contemplating the total number For the curricula necessary for the graduation of university accounting students, we find that it is compatible to some extent with international universities that consist of 40-50 curricula, as well as the total number of accredited units meets international averages (between 120 and 150 accredited units), and since the accounting profession is a global profession, Iraq has sought In aligning his programs with international averages, in an attempt to provide greater opportunities for his students to practice across borders and for mutual recognition of the completion of studies in the field of accounting and certificates in neighboring countries and all of you abroad.

Second / Analysis of the unified accounting education curriculum compared to the international accounting education standards

For the purposes of analyzing the gaps in the unified curriculum compared to international education standards, the research focused on standards (1-4) being the most relevant to the accounting education program, so analyzes were conducted and the extent of Iraqi universities' compliance with them are:

1- The extent to which the accounting education program in Iraqi universities complies with International Education Standard No. (1)

We noted that the curriculum generally complies with International Education Standard No. (1) requirements for entry into the accounting education program. Accounting education in Iraq at the undergraduate level for elementary studies (Bachelor's) begins after completing high school, and because of the central nature of the Ministry of Higher Education and Scientific Research in terms of the entry process. To the university, this represents a typical application as a starting point for admission to the university, and after that there are no additional requirements for admission to the accounting study program, but given the limited number of seats and that the accounting department is one of the departments desired to be studied, students who have the highest GPA are given priority to study in the program. Accounting in a university, that is, based on the highest cumulative rate in secondary school, and the method of admission of students to the accounting program based on school performance is a relatively unbiased and fair way to assess the suitability of the student to enter the accounting education program, which gives flexibility by providing an opportunity for students of different abilities. The motives for joining this program without imposing burdensome and excessive conditions or barriers impeding their enrollment, but what is blamed on this. The central method of acceptance and accreditation on the basis of the high school average is the inability of the accounting departments to control these standards and choose the students whom they consider qualified for this department. Other alternative strategies should be adopted, such as taking the first semester of the first university academic year as a point for early diagnosis of failure cases based on the basic requirements of the profession. Accounting is the ability to face problems and other things, and at the same time it is also a way to discover distinguished and creative students, to attract them, take care of them, and benefit from them to support the accounting profession and accounting education with distinguished people.

2- The extent to which the accounting education program in Iraqi universities complies with International Education Standard No. (2)

As mentioned in Standard No. (2) initial professional development (technical competence), the accounting education program must cover the following three components:

- Accounting and financial knowledge topics.
- Business knowledge topics.

Globalization issues related to information technology.

This criterion is not satisfied with enumerating these components, but rather delves into these areas more through its identification of specific topics that require coverage within the framework of each of these three areas. In an effort to compare the unified curriculum used by Iraqi universities with the list of topics in these fields, the researcher specified the titles of the standard subjects that Iraqi universities usually use to embody the topics detailed in international education standards, then the researcher compared the unified curriculum materials with the specified standard materials in order to identify the gaps that may exist. When applying the substance. The following table displays the degree of compliance with International Education Standard No. (2):

Table (2) Comparison of the subject areas of International Education Standard No. (2) with the unified curriculum in Iraqi universities

1-Topics of accounting and financial knowledge		
Detailed Subject Areas in International Education Standard (2)	Standard study materials	The extent of the inclusion of these materials in the unified curriculum of Iraqi universities
Financial accounting and reporting	- Accounting principles -Intermediate Accounting - Accounting firms Advanced -Financial Accounting	Yes (Financial Accounting 1 and 2) Yes Yes Yes
Management accounting and control, including cost management	-accounting administration - Cost accounting	Yes Yes
Business and commercial law	- Commercial Law	Yes
Financial and financial management,	- financial management	Yes

including analysis of financial statements and financial instruments	Analyzing -financial statements -Financial instruments	Yes No
Taxes	Tax Accounting	Yes
Professional values and ethics	Professional values and ethics	No
Audit and insurance	-Audit - Insurance	Yes Yes
National and international accounting and auditing standards	- International standards for financial reporting -Accounting theory -International auditing standards	Yes Yes Yes
Governmental and nonprofit accounting matters and the use of non-financial measures in business	-Governmental accounting	Yes
2-Business knowledge topics		
Economics including macroeconomics and microeconomics	- Principles of Microeconomics -Principles of macroeconomics	Yes Yes
Business environment and statistics	- Principles of administration - Statistics	Yes Yes
Business ethics	Business ethics	No
Marketing	Marketing	Yes
Corporate governance	Corporate Governance	No
organizational behavior	- organizational behavior	No
Business and finance internationally	- International	No
Managing strategic decision-making	- Strategic management	No
Financial management and financial markets	-Financial markets - financial management	No No
3-Globalization issues related to information technology		
General knowledge in the field of information technology	Computer skills	Yes
Knowledge in the field of information technology monitoring	Excel applications in accounting	Yes
Competencies in the field of information technology control	Computer Applications in Accounting	Yes
Competencies of the information technology user	- Accounting Information Systems	Yes
Roles of manager, evaluator, or information systems designer	- Accounting Information Systems	Yes

From the analysis presented in the above table related to each of the degree of compliance of the unified curriculum of Iraqi universities with international education standards and the areas of difference regarding the application process, the following conclusions can be drawn:

The degree of compliance of the accounting education curriculum in Iraqi universities with the topics detailed in this standard can be estimated at 74%, and it is worth noting that this degree of compliance is related only to the title of the subject and its existence and does not reflect the content of the subject and the quality of education in these subjects or the application of international education standards in the classroom. When reviewing the materials included as part of the unified curriculum and comparing them with the standard materials that are usually submitted to comply with International Education Standard No. (2), it was found that the curriculum was deficient in 26% of cases only in terms of the existence of the relevant materials or embodying the topics under the title of another subject, and the standard materials that It was found to be deficient, including: financial tools, professional values and ethics, corporate governance, business ethics, organizational behavior, international, strategic management, financial markets, financial management.

- The current unified curriculum in Iraqi universities lacks study materials related to professional ethics, and this deficiency constitutes a serious deficit, and the Accounting Education Standards Board has recognized the role that teaching these ethics plays to ensure the provision of a strong ethical basis for the accounting profession, the

development of the financial sector, and the achievement of financial stability at the national levels. And international. Therefore, we must urgently address the issue of the deficiency in this article or separate articles to focus on topics such as work ethics or professional values and ethics.

- Despite the focus on including study materials on technical accounting, weaknesses are evident in basic education in the field of business, in the form of a lack of materials related to topics such as corporate governance, organizational behavior, financial markets, managerial and strategic decision-making, and international trade and finance. Financial management, all of this has been a weakness with regard to the growing role of professional accountants as businessmen and advisors.

- Although there is a sufficient number of theoretical subjects that focus on the importance of information technology and its role, it requires further improvements and attention to include technical programs based on reality, in order to better prepare students for the labor market

Excessive focus on accounting in theory, at the expense of an appropriate focus on teaching students the practical application of accounting, when evaluating the unified curriculum shown in the previous table and the division of curricula between theoretical and applied, it was found that only 31% (52 hours) of education focuses on the aspect Practical While the proportion of 69% (116 hours) of education focuses on the theoretical side, and although the focus on the theoretical side is important, this percentage is unbalanced and may not be suitable for preparing students to enter the labor market after passing the university stage.

3- The extent to which the accounting education program in Iraqi universities complies with International Education Standard No. (3)

As stipulated in the international standard IES 3, academic accounting education programs must seek to nourish their students with professional skills such as communication skills, critical thinking, and interpersonal skills, as well as the ability to deal with problems that have more than one defensible solution, in addition to nurturing them with skills. Artistic . With regard to developing and enhancing communication skills, the unified curriculum includes two subjects that can be interpreted in line with these skills and are in line with the IES 3 standard, which are the skills of computer and English language learning. With regard to communication skills, speaking, listening and writing for graduates of accounting departments, additional emphasis must be placed on mastering the English language and better use of computer programs as it is one of the most important modern tools and the demand for accountants who master the skill of modern information technology is increasing with the development of the Internet and electronic commerce.

As for mental skills, they enable a professional accountant to solve problems, logical thinking, critical analysis and decision-making, in addition to good judgment in complex organizational situations. Teaching mental and intellectual skills helps build students' capacity for inquiry, analytical and logical thinking, understanding and better use of quantitative data and developing the dialectical spirit and spirit Criticism of accounting numbers and their ability to identify and solve problems, and since learning mental skills is not acquired permanently through separate and separate materials (such as philosophy, strategy, or logical materials), but it is possible to include them among other available materials.

These skills are not imposed through the curriculum, but can be transferred to the student through the use of appropriate teaching methods and the application of evaluation techniques consistent with them, and we have reached the following results from this analysis:

* By evaluating the plans and curricula, it is possible to refer to the lack of these plans and curricula to mention competencies, educational outcomes and teaching methods, as these plans usually do not include any other form of evaluation other than the form of exams (first, second, first course) (first, second, Second course).

* The focus or reference to teaching mental skills is almost completely absent from the plans and curricula.

* Teaching the subject is based on lectures and in one direction, leaving other opportunities for effective learning and participation on the part of the students, so the student takes a passive role (the role of the listener to the information provider).

* While the lecture is an integral part of university education in the field of accounting, interactive educational methods are often the most suitable for developing mental and cognitive skills, such as working projects in groups (working groups). Personality and interpersonal skills are a key component of IES 3.

* Excessive reliance on examinations as a method for teaching students and evaluating their performance constitutes an obstacle to expanding their mental skills, as the primary goal of the colleges should be to teach their students how to learn and not for the purpose of passing the exams, which helps them develop their technical skills, and thus they will learn how to teach themselves and carry this skill with them. Until after graduation.

* Examinations are often based on examples and applications that were given during the lectures, and thus do not instill the spirit of mental challenge and self-motivation necessary for a successful professional life, using case studies, work offers, and other means that simulate work situations. It develops the creativity and skill of the students and

acquires a mixture of mental and personal skills, which leads to deepening the society's view of the accountant as a consultant instead of a data maker.

* Often the content of the material is in the form of a summary and with a few detailed examples chosen in order to expand students' mental skills. This limits the student's ability to comprehend the real reality of accounting problems in real life.

* The large and huge number of classrooms contributes significantly to the difficulties teachers face in terms of integrating more effective educational and educational methods, as the average number of students per classroom ranges from 50-60 students, which makes it difficult to apply more effective educational and evaluation methods. .

4- The extent to which the accounting education program in Iraqi universities complies with International Education Standard No. (4)

Given the IES 4 educational standard for the values, ethics and behaviors of accounting practitioners that must be covered as part of the accounting education program, we find that the unified curriculum does not maintain separate materials on professional and business ethics issues, and the fourth standard encourages the integration of ethical principles and situations in various Business To give students the ability to consider the possible ethical implications of the problems being discussed in their study of other topics.

The accounting education curricula in Iraq do not provide sufficient knowledge of the values, ethics and behaviors of the profession. Topics related to professional ethics are included in the basic subjects of accounting, but nevertheless, these topics are not covered, on the surface, and without coordination at the departmental level, and this strongly contradicts the principles of the International Standard IES. 4 which states that "the values, ethics, and behavior of the accounting profession need to be addressed by itself within the framework of education. If professional accountants realize in the future the importance of values, behavior and ethics in their work, then it is necessary that they do not consider treating them as secondary matters in their basic educational programs." Based on principles, values and behavior that represent an integrated framework for the ethical system, where honesty, confidentiality, integrity and objectivity are among the elements of high importance in the practice of the profession of accounting and auditing, and that accounting standards are prepared on an ethical basis. Whatever the accuracy of these standards, the matter of their application remains dependent on the ethics of the accountant.

The plans in Iraqi universities do not meet the focus on everything related to the ethics of the accounting profession, whether that is through the materials in the plans simultaneously or through the creation of a separate subject, which has become imperative to create topics in the education plan by the sectoral committee in the name of ethics of the accounting profession, and upgrading With the moral awareness of the profession and its count among the professions of a social and human dimension, so that there is a perception among the accountant that the violation of ethical standards is no less than the violation of the doctor's professional conscience.

Currently, the lack of individual works on issues related to values, behavior, and ethics of the profession, and the subsequent technical courses for accounting, indicates their lack of the importance and prestige of professional practices.

Conclusions and recommendations:

First: the conclusions

1- Accounting education still follows a traditional method, as the traditional method is still used and common for teaching accounting in Iraqi universities, where accounting topics such as financial accounting, auditing, taxes, systems and others are taught without any interrelation between them, which leads to the student not being qualified to the extent required to practice Profession aptly named.

2- Lack of coordination and cooperation between educational institutions and economic institutions in Iraq with the aim of exchanging ideas and visions, creating compatibility and rapprochement with the local environment and the needs of the labor market, following up the educational process and evaluating its results, which led to the emergence of a gap between academic study and practical application.

3- The need to achieve a balance between the theoretical method of teaching and the method of applied education in the field of education and the activation of field visits, and the inclusion of more dynamic teaching and evaluation methods in the classroom.

4- Excessive reliance on exams as a method for evaluating students 'performance and teaching them does not establish the mental challenge and self-motivation necessary for a successful professional life, and this thus deprives students of the opportunity to develop these mental skills and sharpen personal motivation.

5- The teaching of the subject is based mostly on lectures and is done in one direction, leaving other opportunities for effective learning and participation on the part of the students, and consequently to a deficiency in the student's development of thinking and creativity skills in solving accounting problems.

6- Failure to include some subjects within the unified curriculum of the accounting education program despite their importance in the work of the accountant and auditor, and consequently to the inconsistency between them and the vocabulary of the curricula according to the second accounting education standard.

7- The current standardized accounting education curricula do not provide sufficient knowledge of the values, ethics and behaviors of the accounting profession, either through the materials included in the plans or by not introducing a separate subject in the study plans in the name of professional ethics.

Second : recommendations

1- Reconsidering and formulating school curricula to ensure the application of accounting standards for education and in accordance with the requirements of the labor market in line with developments and environmental changes, as well as developing the qualifications and capabilities of teaching staff as they are one of the most important pillars of accounting education programs.

2- Supporting the merger of the administration of educational institutions (departmental councils, college councils, university council) with economic institutions, with the aim of exchanging ideas and visions, rapprochement with the local environment, knowing the needs of the labor market and the extent of following up the educational process and evaluating its results.

3- Promoting the accounting profession in the knowledge and application aspect by activating the role of summer training programs by undertaking specialized committees of teachers and experienced professionals to coordinate with state governmental and private institutions to study the problems and obstacles that limit the potency of the training program and increase cooperation with those institutions to lay solid scientific foundations For training.

4- Iraqi universities, in their endeavor to enhance university accounting education, must harmonize their educational curricula with the prescribed curricula necessary for graduation from the accounting program to a degree that is better in line with international countries.

5- Providing appropriate training and education for university professors on active education methods, modern education, and more in-depth performance evaluation methods in order to encourage reforms in accounting and education curricula in the best possible way and to develop students' intellectual and creative skills.

6- The need to improve the potency of accounting education by paying attention to updating the curricula and adding some materials issued within the second criterion for technical competence that are not included in the unified curriculum, in addition to providing the necessary material capabilities for accounting departments in universities to enable them to develop the methods and teaching methods used.

7- Paying attention to the ethical dimension in accounting education, consolidating professional behavior and ethics, and working to find an ethics charter that controls it and defines its features and the individuals of its own curriculum.

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