AMERICAN JOURNALS
Open Access, Peer Reviewed Journals
American Journal of Business Management, Economics and Banking
ISSN (E): 2832-8078 Volume 4, | Sep., 2022

UNIVERSITY EDUCATION AND ITS ROLE IN PROMOTING PROFESSIONAL AND ETHICAL PRACTICES FOR ACCOUNTING WORK, A FIELD STUDY IN ACADEMIC EDUCATIONAL INSTITUTIONS IN THE THI QAR GOVERNORATE

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A B S T R A C T

The study purpose to identify the role of accounting education in educational institutions in promoting professional and ethical practices of the accounting profession because this profession has an important and vital impact on the financial, administrative and economic activity of the country. Statistical programs, and the researcher used the questionnaire method to enhance the results of the study that targeted educational institutions in Thi Qar Governorate.
The results of the study proved the existence of a role for academic and practical accounting qualification in promoting professional and ethical practices of the accounting profession, and the study recommended the necessity of linking theoretical courses in educational institutions to the nature of the labor market applied in various economic institutions.

K E Y W O R D S

accounting education, educational institutions, professional and ethical practices, the accounting profession.

Introduction

Accounting education is of great importance in educational institutions due to the continuous and permanent need for accounting work in all economic and financial sectors, so it is necessary to pay attention to the process of accounting education to qualify and develop graduates and academic and practical accounting cadres in the field of profession and specialization that are able to meet the needs of the growing demand for the accounting profession.
The needs of society vary and the accountancy profession must take into account the objective aspects, honesty, integrity and transparency when providing information and financial data to users of all kinds.

Accounting is one of the sciences that depends on the use of the personal capabilities of accountants and their technical opinion in many of the economic and financial events that confront the accounting work within the economic units.

Therefore, the importance of accounting education comes from the importance of accounting itself and the benefits it provides to the society in which it operates. Accounting is an organized profession that specializes in recording, classifying and summarizing economic events and communicating them to the beneficiaries.

Since accounting is a profession practiced by a very large number of individuals, it needs specialized cadres in the accounting field, and these cadres must be prepared according to scientific, professional and ethical foundations that regulate its nature and the mechanism of its practice by specialists in this field, in addition to the availability of personal ability to deal with many matters. Which is concerned with the science of accounting and falls within the accounting work, so it is necessary to provide the scientific, professional and ethical foundations for its education and practice.

From the foregoing, attention to accounting education is a continuous necessity, and there must be scientific, professional and ethical foundations for the accounting profession through which it is possible to enhance the professional and ethical practice of this profession to achieve the goal of accounting education. to achieve its goals.

Therefore, the current study comes to research the role of accounting education in promoting professional and ethical practices of the accounting profession through the use of advanced academic programs in accounting education by the accounting educational institutions in Thi Qar governorate and to meet the requirements of professional education to develop the scientific skills of practitioners of this profession and the scientific and practical qualification of students in specializations Accounting and Finance.

First Axis: Study Methodology:

First: The problem of the study:

The problem of the study is limited to the following main question:

Do educational institutions have a role in promoting professional and ethical practices of the accounting profession?

Second: The importance of the study:

The importance of the study comes in defining the skills and knowledge that educational institutions must teach and communicate to students, which in turn helps them to meet the requirements of the labor market and qualify him to be able to practice his work and abide by the standards of the profession. It also provides educational institutions with the necessary information to help them develop their educational curricula.

Third: Objective of the study:

The study aims to identify the role of accounting educational institutions in promoting professional and ethical practices of the accounting profession and to identify the obstacles facing these institutions and limiting the promotion of those practices.

Fourth: The hypothesis of the study:

The study is based on the following two hypotheses:

1.There is a role for academic accounting education in educational institutions to promote professional and ethical practices of the accounting profession.

2.There is a role for practical accounting education in educational institutions to promote professional and ethical practices of the accounting profession.

Fifth: Limitations of the Study:

-Time limits of the study: The time limits of the study were limited to the year 2022.

-Spatial limits of the study: The study was limited to educational institutions in Thi Qar Governorate.

Sixth: The method of data collection:

The study was based on two approaches to achieve its goals They curriculum inductive From During books and messages and periodicals to cover the frame theoretical Search And the curriculum descriptive Analytical From During Accreditation on me data and information that Obtained from specialists in educational institutions and analyzed to reach the results.

The second axis: Theoretical framework for the study:

The financial and economic activities in the world have developed and expanded rapidly, especially in the past fifty years in various industrial, productive, commercial, service and other sectors, which has imposed on the accounting profession to witness the development and expansion of its practices in order to meet the needs of these different sectors in obtaining accounting information appropriate for their uses, which imposed a responsibility It lies on the shoulders of accountants and practitioners of this profession to keep pace with this acceleration in the various economic and financial sectors, and since educational institutions are the party responsible for preparing accounting cadres and qualifying them from an academic, practical and moral point of view, the responsibility entrusted to them is greater and broader for the purpose of performing their duties in preparing and developing cadres professionals working in this field.

Accordingly, it is necessary for there to be integration and cooperation between the competent bodies and educational institutions to spread accounting awareness, maximize the desired benefit of the accounting profession, enrich scientific studies and professional developments for accounting science and accounting education curricula, based on their professional and ethical responsibilities as specialized institutions that seek to develop the technical, professional, scientific and ethical aspects of the profession and in terms of It serves the labor market at the local, regional and international levels and works on developing accounting education curricula to contribute to the development of professional and ethical practices for accounting professions in cooperation with the competent authorities.

Professional practices of the accounting profession mean that they are all work that the accountant does related to the accounting profession and auditing accounts in accounting units of all kinds, governmental and non-governmental, profit and non-profit units, audit offices specialized in auditing financial statements, or any other organizations related to the accounting profession where no The role of the accountant is limited to preparing the financial statements and presenting them to the administration, but it goes beyond that to provide financial and accounting decisions and to prepare financial and accounting reports. (Al Alawi: 2012, 104)

The concept of ethical practices of the accounting profession is also referred to as the accountant's commitment to the customs and traditions of society, his respect for the various accounting standards and his credibility, trust, impartiality and other ethics related to the accounting profession. (William :2019,94)

The concept of academic accounting education means that all the concepts, courses and standards provided by accounting programs and specializations for students to practice the professions of accounting and auditing. (Al-Ta'eb: 2014, 6)

The need for academic accounting education to meet the society's needs for the accounting profession, through which it is possible to prepare academic and professional cadres capable of meeting the needs of the growing demand for the accounting profession, shows that the needs of the labor market are diverse and multiple, so the ethical aspects of the profession should be taken into account when providing accounting information to users of different types, represented by objectivity Honesty, honesty, integrity and transparency.

The outputs of the accounting system are among the most important inputs for decision-making as they reflect the financial situation in all transparency and clarity, and based on scientific accounting foundations and standards. This requires an integration between accounting education and the accounting profession, and the accounting education system should have clear goals and specific educational outcomes that meet the labor market's needs of specialists in the field of practicing the profession. (Matar et al.: 2015, 3)

The responsibility of preparing qualified accountants with the required professional and ethical skills lies with a number of parties, most notably higher education institutions, so they should keep pace with modern educational policies and methods that focus on the student's acquisition of the required technical capabilities and skills called for by professional organizations specialized in the field of accounting, most notably the International Federation of Accountants. The traditional method used in educational institutions does not qualify the university student to the extent necessary to practice the profession of accounting and auditing competently, and does not give him the skills required while practicing work in various economic and financial sectors. Therefore, the quality of university education plays a very important role in developing the accounting profession. (Nassar: 2013, 103)

It is necessary to enhance the professional practices of the accounting profession through the following: (Ahmed: 2004, 11)

1.Training the accountant on the work of evaluating companies and promoting the sale of shareholders' shares in the capital.

2.Constantly developing accounting education systems to match their abilities and skills with the needs of the labor market in terms of technical and cognitive abilities, personal abilities, decision-making and work under work pressures.

3.Knowledge of information technology methods, linking them to accounting, and practicing the accounting profession.

4.Good knowledge of conducting applied research in accounting.

As for association accountants international I confirmed that environment Contemporary Business require a graduate Eligible To perform the work Accountant and practice in the market the work, From

During earn it several skills Vocational recipes help him to Exercise profession Accounting, and these skills are divided into the following: (Mohammed: 2016, 201)

1.Good thinking skill and problem solving ability.
2.communication skill.
3.Information about the environment in which work is carried out in accounting units.
4.Skills in professional ethics.
5.Motivation for continuing education for life.
6.The ability to deal efficiently with difficult conditions.
7.Technical information and its sciences, such as auditing, taxes and others.
8.Information technology and systems.

as that integration between practice professional and ethical for the accounting profession and education Accountant Prepare to forbid the foundation in Preparation Qualified accountants scientifically Practically speaking, and makes From Accounting a tool effective contribute in need state foundations Scientific correct that Can From during which an investigation Target From education accountant, building on me that it's must look to me education Accountant as a system integrated make up from group From Elements interconnected to achieve its goals, Which Include both: (Osman: 2009, 67)

1.Inputs: represented by persons who can be prepared to practice accounting work in its various forms and types.
2.Operational processes: They are the means of education that can be used to provide accounting skills.
3.Outputs: represented by qualified persons to practice accounting work, which represents the objective of the accounting education system.
4.Feedback (control): It consists in observing, evaluating and developing the previous elements and correcting the deviations that occur.

It is possible to take an overview of the reality of accounting education in educational institutions in Thi Qar Governorate as follows:

1.Accounting education is practiced in Iraqi universities and institutes after middle school, and therefore the orientation to study accounting is often due to the inability to complete studies in other scientific branches and often depends on the results of central acceptance from the Ministry of Higher Education and Scientific Research.
2.Graduates of the preparatory school in its applied, biological and literary branches are accepted in technical institutes in which the number of years of study is two years, after which the student is awarded a diploma that qualifies him to work in the accounting field as an account clerk subject to career progression.
3.Graduates of the preparatory school in its various branches are also accepted in the faculties of administration and economics, in which the duration of study is four years, after which the student is awarded a bachelor’s degree in accounting sciences that qualifies him to work in the accounting field in the position of assistant accountant, subject to career progression.
4.There are not enough fields for postgraduate studies within the higher education institutions in the governorate, as the number of universities that grant higher diploma , master’s and doctorate degrees in the country is limited, which leads to a shortage of accounting cadres with sufficient scientific qualifications.

5.The lack of sufficient applied fields for accounting education during the educational stages within educational institutions, which weakens the role of the accountant in keeping pace with the developments of the labor market and meeting all its requirements due to the lack of professional and applied experience.

6.Lack of use of modern methods of teaching and accounting training within educational institutions that enable the accountant to study and understand accounting better.

7.The lack of training and development courses for workers in the accounting field, which leads to a failure to keep pace with the developments issued by the competent international professional accounting institutions.

8.The current labor market, in its public and private sectors, is limited to the application of only two types of accounting (governmental accounting and the unified accounting system).

The researcher believes that accounting education in educational institutions should include multiple aspects from an academic, professional and ethical point of view, and academic theoretical courses should be linked to practical applied courses, and thus professional and ethical practices of the profession can be achieved through the following:

1.Linking courses in accounting education programs to social and Islamic values and beliefs.

2.Linking courses in accounting programs to the professional values and practices of accounting.

3.Strengthening the principle of confidentiality and preserving the rights of others in the accounting work.

4.Attention to the principles of transparency, objectivity, integrity and independence.

5.Developing students' abilities in accounting programs, especially accounting standards related to professional ethics, laws and decisions related to this profession.

The researcher believes that there are advantages and disadvantages in the accounting programs currently applied in educational institutions through his review of them according to his practice of academic work in teaching various accounting and auditing courses and subjects that can be identified as follows:

1.Diversity of academic courses in the accounting major in line with the diversity and diversity of work and financial and accounting activities in the labor market and thus its reflection on the promotion of professional and ethical practices.

2.Working in the hours and teaching units system for each course.

3.The presence of scientific cadres with appropriate qualifications in the accounting major in educational institutions in the governorate.

4.Reliance on Arab and foreign sources in teaching accounting subjects.

As for the defects in accounting education, they can be identified as follows:

1.Low admission scores in accounting and finance majors.

2.Pay attention to the number of courses at the expense of type.

3.Not constantly updating the courses.

4.Accounting training is weak and limited to some government institutions in the governorate without diversifying it in various accounting activities.

5.Short field training period.

The third axis: Practical framework for the study:

First, the study population and sample:

The study population included most of the faculty members working in faculties of administration and economics, colleges and technical institutes in higher education institutions operating in Thi Qar governorate working in four institutions (Thi Qar University, Sumer University, Southern Technical College and Technical Institute in Nasiriyah), and their number is (36) members.

Second: Study tools:

The researcher reviewed some of the literature related to accounting education and the most important elements of accounting courses. A questionnaire was formulated, which was divided into two parts:

The first section: includes the personal data of the study sample, such as gender, university, educational qualification, years of experience.

The second section: includes data on independent variables and consists of (26) paragraphs, which are divided into the following axes:

first axis: the role of accounting academic qualification in educational institutions, consisting of (10) paragraphs.

second axis: the role of practical accounting qualification in educational institutions, consisting of (7) paragraphs.

third axis: the obstacles facing accounting education in educational institutions that limit the promotion of professional and ethical practices of the accounting profession, consists of (9) paragraphs.

The third section: includes the data on the variables related to the promotion of professional and ethical practices of the accounting profession and consists of (8) paragraphs.

Third: Statistical methods and treatments:

The researcher adopted the questionnaire method as a basic tool for collecting data for the study related to accounting education in educational institutions and its role in promoting professional and ethical practices of the accounting profession. The data was unloaded and encoded in the Statistical Analysis Program (SPSS).

1.Frequencies and percentages.

2.Arithmetic mean and standard deviation.

3.correlation coefficients .

The data was corrected and entered into the statistical analysis program according to the following correction key.

Table No. (1)

Data entry method and the relative weight of the coding

degree of approval	Very large	big	medium	low	very low
coding	5	4	3	2	1

Fourth: The procedures for validity of the questionnaire:

The researcher presented the questionnaire in its initial form to a group of arbitrators specialized in the field of accounting and statistics, taking all the observations and opinions from the arbitrators, and then used the (Alpha Cronbach) statistical coefficients that are based on calculating the alpha coefficient for each of the questionnaire’s axes and calculating the stability rate through it. To verify the stability of the questionnaire’s axes with the aim of measuring stability in the results, which means reaching the same results by using more than one measurement method under the same conditions and conditions, as shown in the following table:

Table No. (2)				
Cronbach's alpha coefficients for resolution axes				
No.	**Fields**	**number of paragraphs**	**stability coefficient**	**honesty coefficient**
1	The role of accounting academic qualification in educational institutions	10	0.825	0.898
2	The role of practical qualification in educational institutions	7	0.717	0.854
3	Obstacles to accounting education that limit the promotion of professional and ethical practices of the accounting profession	9	0.825	0.895
4	All paragraphs of the independent variable (accounting education)	26	0.869	0.828
5	All paragraphs of the dependent variable (professional and ethical practices)	8	0.813	0.886

Through the previous table, it appears that all alpha coefficients were higher than (0.7) and all rates were high, where the alpha coefficient of the total score for the paragraphs of the independent variable was (0.869) and for the paragraphs of the dependent variable was (0.813), while the validity coefficient ranged between (0.898 - 0.854) and all transactions It was high, as the validity coefficient of the total score for the items of the independent variable was (0.828) and for the items of the dependent variable (0.886), which confirms that the axes of the questionnaire have appropriate stability.

Statistical analysis of the data and testing the hypothesis of the study:

1.Statistical description of the study sample according to personal information: Table No. (3) shows the personal characteristics of the respondents according to the variables of gender, educational institution, academic achievement and years of experience.

Table No. (3)			
The study sample according to their personal characteristics			
Statement	**Items**	**Repetition**	**The ratio %**
Sex	Male	30	83.3
	Female	6	16.7
	Total	36	100
Enterprise	Thi Qar University	11	30.6
	Sumer University	9	25
	Ttechnical College	8	22.2
	Technical Institute	8	22.2
	Total	36	100
Academic achievement	Master's	20	55.6
	PhD	16	44.4
	Total	36	100
Years of Experience	Less than (10) years old	10	27.7
	from (10- 15) years old	20	55.6
	more than (15) years	6	16.7
	Total	36	100

It is clear to the researcher from Table No. (3) that most of the sample members are males, and the reason is due to the nature of society and the share of males more than females in work. It is also clear that most of the sample members are from Thi Qar University because of the old establishment of the university and its large size compared to Sumer University and Technical College, and it is clear As well as from the table, most of the study sample are holders of a master's degree, due to the short period of development of this specialization in these institutions. Finally, it is clear from the table that most of the sample members are experienced in this specialty.

2.Analyzing the data of the study variable and testing the study hypotheses:

First: Data analysis of study variables:

A- Analysis of data for independent variables: T-tests were relied on for a single sample and appropriate descriptive tests, as shown in the following tables, according to the study axes:

Table No. (4)

Arithmetic averages, standard deviations, relative weights, ranks, and (T) test for one sample for the items of the first axis and the total score for its items

No.	The role of academic accounting education in educational institutions	SMA	standard deviation	relative weight	value (T)	value (sig.)	Repetition
1	The courses for preparing accountants in educational institutions include some courses that enhance the professional capabilities of students	3.93	0.58	78.66	8.76	0	3
2	Accounting faculties and programs are supervised by highly qualified faculty members	3.96	0.61	79.33	8.61	0	2
3	The courses of study in accounting keep pace with the global developments of the profession	3.73	0.69	74.67	5.8	0	5
4	Faculty members are interested in advancing the accounting profession	3.75	0.63	75.34	6.71	0	4
5	Institutions are keen to attract professional and qualified teachers	3.64	0.9	72.67	3.9	0	9
6	The courses cover the requirements for developing students' accounting skills	3.7	0.78	72.11	4.27	0	10
7	Accounting education enhances students' abilities in the field of electronic accounting information systems	3.74	0.75	74.67	5.44	0	6
8	The courses available in accounting programs contain topics that fit the requirements of the market	3.64	0.77	72.67	4.54	0	8
9	Accounting courses contain topics that balance the professional and ethical practices of accounting	3.8	0.71	74	5.47	0	7
10	Faculty members are interested in accounting programs that instill professional ethics in students	4.13	0.81	80.67	7	0	1
	Total marks	3.78	0.72	75.47	8.56	0	

The previous table shows that all probability values (sig.) were less than (0.05), and therefore all arithmetic means are statistically significant, and the responses of the sample members did not reach the known degree of neutrality (3) and the calculated (T) values were greater than (T) values. The tabular at the degree of freedom (29) and the level of significance (0.05) and that the values of (T) are positive, meaning that the sample agrees with the content of the axis, and the relative weight of the total degree reached (75.47%), which is a large percentage, and the highest paragraphs were the tenth paragraph of the table with a relative weight of (80.67%).which is a large percentage, while the sixth paragraph had a relative weight (72.11%).

From the above, we conclude that the academic qualification of accounting students has special standards that all educational institutions strive to improve their academic quality in light of competition between these institutions, and that the accounting major is widely accepted by students and a high degree of professionalism by faculty members.

Table No. (5)

Arithmetic averages, standard deviations, relative weights, ranks, and (T) test for one sample for the items of the second axis and the total score for its items

No.	The role of practical accounting qualification in educational institutions	SMA	standard deviation	relative weight	value (T)	value (sig.)	Repetition
1	Accounting education in universities is keen to teach students practical applied methods and programs	3.97	0.81	79.34	6.55	0	1
2	Educational institutions provide suitable opportunities for training students specialized in accounting	3.34	0.89	66.67	2.16	0	7
3	Educational institutions send their students to cooperating institutions to provide them with practical experience	3.54	0.68	70.67	4.29	0	6
4	Accounting practical practices are consistent with the theoretical courses studied by students	3.7	0.71	74	5.45	0	4
5	Faculty members are interested in developing students' practical skills	3.91	0.81	78	6.14	0	2
6	The curriculum in accounting includes the ethical principles of the accounting profession	3.77	0.73	75.34	5.77	0	3
7	The accounting major includes scientific courses that help the student in the accounting work environment	3.67	0.67	73.34	5.53	0	5
	Total marks	3.69	0.58	73.91	6.69	0	

The previous table shows that all probability values (Sig.) are less than the significance level (0.05), which indicates that all arithmetic averages are statistically significant and that the responses of individuals in the study sample did not reach the degree of known neutrality of (3). It is clear that the values of (T) are positive, i.e. The sample agrees with the content of the second axis (the role of practical accounting qualification in educational institutions) and the relative weight of the total degree is (73.91), which is a large percentage.

The first paragraph obtained the first repetition in the previous table with a relative weight of (79.34%), which is a large percentage, as well as the second paragraph of the table obtained the last repetition of (66.67%), and the researcher believes that the training that the student receives is one of the most important aspects in developing the accounting profession because The correlation of theoretical accounting courses with the practical reality of the profession.

Table No. (6)							
Arithmetic averages, standard deviations, relative weights, ranks, and (T) test for one sample for the items of the third axis and the total score for its items							
No.	Obstacles to academic accounting education in educational institutions	SMA	standard deviation	relative weight	value (T)	value (sig.)	Repetition
1	Not keeping pace with the developments in the accounting profession	3.2	1.24	64	0.88	0.38	6
2	Weak academic qualifications available in accounting education programs	3.14	1.08	62.67	0.69	0.5	7
3	Lack of cooperation between educational institutions and the Association of Accountants and Auditors	3.44	1.11	68.67	2.16	0.04	4
4	Lack of cooperation between business and educational institutions	3.74	0.91	74.67	4.43	0	2
5	Weakness of student admission systems in accounting programs	3.4	0.84	66	1.97	0.06	5
6	Lack of awareness of the importance of the accounting profession in society	3.47	1.01	69.34	2.54	0.02	3
7	Lack and weakness of laws and regulations regulating the accounting profession	3.11	0.91	61.34	0.41	0.68	8
8	Lack of clarity about the accounting standards applicable in the accounting profession	3.07	0.95	61.34	0.39	0.7	9
9	Focusing on the theoretical side of accounting education more than the practical	3.77	1.08	75.34	3.92	0	1
	Total marks	3.36	0.75	67.04	2.58	0.01	

It is clear from the previous table that the probability value on the total score was less than the significance level (0.05) and on the items (9,6,4,3) it was less than the significance level, while the rest of the items were not significant and the average was neutral, and this indicates that there are some The challenges, as the level of these challenges reached (67.04%), which is an average percentage, and the most of these challenges were in the ninth paragraph, with a relative weight of (75.34), and the researcher believes that the challenges presented are caused by an increase in the theoretical side on the practical side in education, which negatively affects the practice of the profession due to the lack of cooperation With educational institutions, which is reflected in the weakness of educational institutions in training students and the lack of community awareness of the importance of the accounting profession.

B- Dependent Variable Data Analysis:

Table No. (7) displays the results of the one-sample (T) test for the paragraphs of the dependent variable (enhancing professional and ethical practices for the accounting profession):

Table No. (7)

Arithmetic averages, standard deviations, relative weights, ranks, and (T) test for one sample for the paragraphs of the dependent variable axis and the total score for its paragraphs

No.	The role of academic accounting education in educational institutions	SMA	standard deviation	relative weight	value (T)	value (sig.)	Repetition
1	Courses in educational institutions are consistent with the nature of professional and ethical practices of the accounting profession	3.87	0.69	77.34	6.7	0	2
2	Educational institutions are interested in graduating students with high professional competence	3.54	0.73	70.67	4	0	8
3	Teaching courses in educational institutions sequentially help students acquire professional and ethical skills.	3.94	0.64	78.67	7.99	0	1
4	Courses in university education include topics that promote the use of computer technology and the Internet	3.74	0.69	74.67	5.81	0	5
5	Accounting education courses enhance professional ethics among students	3.8	0.61	76	7.19	0	4
6	Accounting education includes a course related to the ethics of practicing the accounting profession	3.7	0.96	74	4.1	0	7
7	Accounting education courses emphasize objectivity and confidentiality in accounting work	3.73	0.74	74.67	5.43	0	6
8	The courses in accounting programs include topics that enhance students' tendencies and attitudes towards the accounting profession	3.84	0.84	76.67	5.48	0	3
	Total marks	3.77	0.46	75.34	9.2	0	

From the previous table, it is clear that all the probability values (Sig.) are less than the significance level (0.05), and accordingly, the arithmetic averages are statistically significant, and that the responses of the individuals did not reach the known percentage of neutrality (3), and the values of (T) were positive, meaning that the sample Agreed on the content of the axis (the role of accounting education in promoting professional and ethical practices of the profession) and the relative weight of the total score reached (75.34), which is a large percentage, and the paragraph with the first repetition No. (3) was with a relative weight of (78.67%) and the second paragraph was in the last repetition with a relative weight (70.67%) The researcher believes that rehabilitating the student and developing his abilities begins with his first university steps, where he acquires the skill and understanding of accounting standards through study.

Second: Testing the hypothesis of the study:

1.Presence Role for education academic Accountant in Institutions educational To promote practices professional and moral for profession Accounting: To test the first hypothesis, the researcher used a simple linear regression analysis between the total score for the academic qualification axis and the total score for the dependent variable professional and ethical practices of the accounting profession, and the results were as follows:

Table No. (8)					
Correlation coefficient, coefficient of determination, value (F) and probability value of the relationship between academic qualification and professional and ethical practices of the accounting profession					
Variables	correlation coefficient	The coefficient of determination	real link	value (F)	value (sig.)
Academic qualification and professional and ethical practices for the accounting profession	0.77	0.6	0.59	41.65	0

The previous table shows that the probability value (Sig.) is less than the significance level (0.05) , and this indicates that the linear relationship between the dependent and independent variable is a statistical function. It indicates that the change in the nature of academic qualification in educational institutions affects by (59.8%) the professional and ethical practices of the accountant within the work environment. The following is a statement of the regression equation:

Table No. (9)				
Regression model between academic qualification and professional and ethical practices of the accounting profession				
Sample	laboratories	value (beta)	value (t)	value (sig.)
Constant	1.09	-	2.58	0.01
Academic qualification	0.71	0.77	6.45	0.00

It is clear from the previous table that the probability value (sig.) was less than the significance level of the variable and constant, and the results received confirm the acceptance of the hypothesis that there is a role for academic accounting qualification in educational institutions to enhance professional and ethical practices of the accounting profession, and the researcher believes that academic qualification must include courses that concern The principles and standards of practicing the profession, and it must include a decision related to the ethics of the profession.

2.Presence Role for education practical Accountant in Institutions educational To promote practices professional and moral for profession Accounting: To test the second hypothesis, use researcher analysis regression linear simple between Degree the college for axis Qualification practical and degree the college for the variable subordinate practices professional and moral for profession Accounting And she was Results as follows :

Table No. (10)					
Correlation coefficient, coefficient of determination, value (F) and probability value of the relationship between academic qualification and professional and ethical practices of the accounting profession					
Variables	correlation coefficient	The coefficient of determination	real link	value (F)	value (sig.)
Practical qualification and professional and ethical practices for the accounting profession	0.81	0.6	0.64	51.57	0

It is clear from the previous table that the probability value (sig.) is less than the significance level (0.05), and this indicates that the linear relationship between the dependent and independent variable is a statistical function, as the correlation coefficient between the practical qualification of the student and his professional and ethical practices was (0.81) and the interpretation coefficient was (0.64). This indicates that the change in the nature of practical qualification in educational institutions affects by

(64.8%) the professional and ethical practices of the accountant within the work environment. The following is a statement of the regression equation:

Table No. (11)				
Regression model between academic qualification and professional and ethical practices of accounting profession				
Sample	**laboratories**	**value (beta)**	**value (t)**	**value (sig.)**
Constant	**1.39**	**-**	**4.14**	**0.00**
Academic qualification	**0.64**	**0.81**	**7.18**	**0.00**

It is clear from the previous table that the probability value (sig.) was less than the significance level of the variable and constant, and the results presented confirm the acceptance of the hypothesis that there is a role for practical accounting qualification in educational institutions to enhance professional and ethical practices of the accounting profession, and the researcher believes that training students enhances a higher understanding of reality The accountant and thus reflected on his professional and ethical practices of the accounting profession.

Conclusions and Recommendations:

First: The Conclusions:

1.There is a role for accounting academic qualification in educational institutions to promote professional and ethical practices of the accounting profession.

2. exist Role to qualify practical Accountant in Institutions educational To promote practices professional and moral for profession accounting.

3. Faculty members in educational institutions have a high degree of competence and skill in the field of accounting.

4.The accounting courses in educational institutions contain what enhances the professional abilities of students, but it is below the required level.

5. Faculty members in educational institutions in the accounting major are interested in the practical and professional advancement of the accounting profession through the development of curricula.

6.Accounting education in educational institutions is keen to teach students modern practical and applied methods and programs that provide students with professional and ethical skills for the accounting profession.

7.Educational institutions focus on the theoretical side of accounting education more than the practical side.

8.Lack of cooperation between business and educational institutions in the field of accounting training for students.

9.Lack of awareness in the community of the importance of the accounting profession.

10.Lack of cooperation between educational institutions and the Accountants Syndicate in the field of accounting training.

Second: Recommendations:

1.The necessity of linking theoretical academic courses in educational institutions to the nature of the labor market and the ethics and practices of the accounting profession.

2.The need for educational institutions to pay attention to courses concerned with professional ethics.

3.The necessity for faculty members to be interested in accounting programs that enhance the ethical aspects of the accounting profession.
4.The need to increase cooperation between educational institutions, community institutions and the competent authorities in the field of accounting training to raise the level of professional accountants.
5.The need for compatibility and integration between educational institutions, trade unions and professional organizations regulating the accounting profession.

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