

Accounting Education and Accountancy Profession in Jordan: The Current Status and the Processes of Improvement

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Abstract

The main aims in the current research paper are to identify the problems that are obstructing the development of accounting education and the accounting profession in Jordan and to identify strategies and techniques that can be effective in improving accounting education and the accounting profession in Jordan. The accounting educational system in Jordanian universities should emphasize on how to better serve students and ensure that they will be competitive in the future work force. Accounting education should seek to adapt to the trend of professional accounting development. A questionnaire had been designed and distributed to (73) accounting instructors in Jordan. The population of this study consists of all accounting instructors employed in the both public and private Universities in Jordan. 73 questionnaires were distributed and 56 were returned giving a response rate of 77%. The results of this study revealed that the important factors for the improvement of accounting education and the accounting profession in Jordan include inadequate use of computers applications in accounting during teaching process and inadequate salaries of accounting instructors. Poor university infrastructure resulting in the creation of ineffective class groups. Similarly, this research tested a list of strategies and techniques that have been recommended for the improvement of accounting education and the accounting profession in developing countries. The research discovered that many of the strategies could be effective in improving accounting education and the accounting profession in Jordan. However, there are other strategies that would not be effective. Some of these include the development of accounting textbooks in domestic languages, setting local auditing and accounting standards and, localising professional accounting examinations. In this research paper, attempts were made to identify problems that are hindering the enhancement of accounting education and the accounting profession in Jordan. An analysis of strategies that can be employed to improve accounting education and the accounting profession in Jordan was also carried out, with a view to determine those strategies that can provide effective accounting education in specific developing country.

Keywords: Accounting Education, Accounting Profession, Jordan

1. Introduction

For accounting to play a significant role in the economic development of any country, it should provide information that is relevant to the environment and needs of that particular country. Accountants must not only have strong professional competence but also possess the necessary learning and problem solving skills so that they can adapt to the rapidly developing society. Accounting systems in developing countries have been greatly influenced by those of developed countries such as USA and UK (Hutaibat, 2005). This has raised questions among accounting researchers about their relevance and usefulness to the information needs of developing countries given the huge differences between these countries. Briston (1978) argued that accounting systems should be developed for a nation's needs, and Wallace (1990) also argued that the needs of users of accounting information in developing countries are not the same as those in developed countries. It follows; therefore, that western accounting systems adopted by developing countries may not be appropriate for the needs of users of accounting information in these countries.

Jordanian accounting education system is heavily based on accounting theory and practice in the United States and United Kingdom where most Jordanian academics and researchers have completed their graduate studies (Al-Akra *et al.*, 2009; Hutaibat, 2005; Arafat, 2002). Thus, most Jordanian accountancy programs, including Accounting principles, management accounting, Audit, and International Accounting Standards courses, generally consist of similar course outlines and course titles to American and Britain courses. Moreover, most of

the research and studies of accounting in Jordanian universities merely “translates and introduces” western techniques of accounting (ROSC, 2004; 2005).

Briston and Liang (1990) and Briston and Wallace (1990) agree that western accounting systems are deficient to some extent in meeting the needs of users and producers of accounting information in developing countries. Many developing countries do not have financial accounting or auditing standards of their own but instead they use International Financial Reporting Standards (IFRSs) developed by the International Accounting Standards Board (IASB) for reporting purposes and they use International Standards on Auditing for audit and related procedures. It has also been argued that these standards, which were originally developed for industrialized Economies with sophisticated capital markets, are mainly suitable for the needs of private sector investors and big businesses, as such they may not be appropriate for the public sector based economies and for small business operations which are dominant in many developing countries such as Jordan. Some researchers also argued that the use of the IFRSs does not address important areas for developing countries and as such do not serve any useful purpose (Al-Akra *et al.*, 2009; Abu-Nassar and Rutherford, 1996). For the above reasons, researchers have argued against the adoption of IFRSs or the adoption of the international auditing standards without modification by professional accounting bodies in developing countries.

Jordan like many other developing countries has adopted accounting education and accounting practices from developed countries. The relevance of these education programmers and accounting practices in developing countries has been a topic of debate over many years. It is thought that these accounting programmers and practices cannot contribute to the development of effective accounting systems which are necessary for economic development. This is because the programmers were not designed with the environment of developing countries in mind and, as such, they do not concern themselves in any meaningful way with the industries of these countries. It is therefore, important to study the accounting problems that have been brought about by the use of these accounting programmers. This is because understanding these problems might help developing countries like Jordan to design appropriate strategies to tackle the problems.

Basing the study on Jordan is justified on the following grounds; Firstly, Jordan is the home country of the researchers and they have extensive familiarity with the language and culture and accounting in Jordan. This is expected to result in relatively easy data collection. Secondly, little in the areas of Jordanian accounting practices is available in the literature and finally, In this research paper, attempt will be made to identify problems that are hindering the enhancement of accounting education and the accounting profession in Jordan. An analysis of strategies that can be employed to improve accounting education and the accounting profession in Jordan will be also examined. Accordingly, the main aims in the current paper are to identify problems that are obstructing the development of accounting education and the accounting profession in Jordan and to identify techniques that can improve accounting education and the accounting profession in Jordan. Specifically, the current paper aim is to seek the views of accounting educators in Jordan on two issues:

- a) What are the factors or problems that are hindering the development of accounting education and training, and the accounting profession in Jordan?
- b) Which strategies can be effective in improving accounting education and training and the accounting profession in Jordan?

The next section presents a review of the literature relating to Accounting education empirical studies. Section 3 is dedicated to the research methodology and data collection methods employed in the study. The descriptive analysis is then presented. The final section contains a discussion of the research findings and conclusions.

2. Literature Review

Accounting education and the accountancy profession are closely related and cannot be separated from each other. Accounting education must have a duty to prepare persons to become professional accountants. The co-operation and joint efforts between accounting educators and professional practitioners is necessary to promote continuing professional accounting education in developing countries.

Prior international accounting research analyzes and categorizes the reasons for accounting differences between countries (see Ali and Ahmed, 2007; Douppnik and Salter, 1995; Nobes, 1984; Nobes and Parker, 1995). These authors identify several factors, such as political and economic influences, legal systems, taxation, culture, religion, international factors, business ownership and organization, and the educational system of a country, that

seem to contribute to the differences in accounting systems (patterns). And, the conclusion of this research is that factors that influence a country's accounting patterns are unique to its specific environment.

As already explained above, an accounting education system which is based on the UK or USA accounting education system puts more emphasis on financial accounting and auditing and perhaps also on manufacturing accounts. This is because manufacturing is an important economic activity in these countries and private investors are the key players for most business operations. Private investors use financial reports to make business decisions and auditors are relied upon to do their work professionally so that investment decisions are based on the correct information. The existence of strong accounting and auditing professions in developed countries, efficient stock markets and a large number of private investors are some of the factors that are needed for the development of an effective accounting system. In many developing countries were private companies are few, the accounting and auditing profession is weak, no stock market, a few number of professional accountants, the effectiveness of the UK/USA accounting system to control economic activities is questionable

The quality of accounting education plays an important role in the development of the accounting profession. Many factors recognized as factors making influence in accounting education, these are follows (Yong, 2012):

1. The curriculum is not standardized

Nowadays, most accounting courses in universities simply reduce the 4 years undergraduate courses into 3 years and the content doesn't change. This kind of education leads to a phenomenon that students appeared homogeneity. As students have less time to study the same materials, so there's no doubt that graduated students will be less competitive, since they have little chance to expand their knowledge base and improve their overall qualities.

2. Accounting education is not practical

Currently most universities still use the traditional "spoon-fed" teaching method. Most accounting courses emphasize on basic accounting principles but don't pay much attention on the description of the real accounting system. Teaching method of accounting usually expresses economic and business in a literally fashion which is boring and confusing. "T-type account" is commonly used to explain the accounting principles but it can hardly help students understand the real accounting world. Most examples we used in class are not real world cases but just some made-up exercises. Student can hardly improve their piratical skills with these so called cases. In this educational system, students will only use the textbook as a guideline but will not be able to deal with the complicated problems that might come across in real world.

3. Practice activities in education is inadequate

Accounting should be a practical course and teaching is just a part of it. Although most schools have accounting labs which will give student some chances to practice. Several computers with installed financial software can hardly made them real practical labs. What students need is a real working environment.

4. Relatively simple training objectives

With the rapid development of economy, the accounting practitioners need to have higher level skills. However, in current accounting educational system, bringing up more accounting staffs to SMEs is the main training target. "How to do it" is the first and most important thing students will learn in university, but no one pay attention to "why we do it", which is another important material that is neglected in the current educational system. The over-reliance on textbooks and the belief that the more exercises the stronger students' basic skills will be is a fallacy. And this will not lead to students' future success because the situation has changed a lot and such a system will no longer meet nowadays' accounting personnel requirements. Many students will feel helpless when they face those problems that required more professional judgments.

Wallace *et al.* (1990) in their description of accounting problems of developing countries included the following: the need to increase the number of trained accountants, the question of the level of training required, that is, should it be technical level or full professional level, whether the organisation of the profession should cover public as well as private sector accounting, and the lack of accountability. Wallace *et al.* (1990) concluded that the shortage of clerical support staff to generate and complete documents, maintain accounts, ledgers and journals, and produce reports are major accounting problems of developing countries. Other accounting problems of developing countries include poor internal control, lack of management accounting concepts, incomplete and late records.

Novin and Baker's (1990) investigation of accounting problems that are thought to be peculiar to developing countries and developing strategies that could be used to enhance accounting education and training and accounting practice. They also developed an accounting curriculum which they thought was more appropriate for developing countries. These were attempts to improve accounting in developing countries. Their research surveyed field experts involving 80 individuals in the United States who were thought to have familiarity with the accounting profession in developing countries. Participants in the study had had teaching and/or related work experience in developing countries.

Novin and Baker's research identified several factors which were thought to be hindering accounting progress in developing countries. The factors identified related to culture, economy, accounting education and accounting practice in the country. The researchers classified the factors into three categories. These are: **a) Educational related factors**: 1. Lack of sufficient qualified instructors; 2. Irrelevant or outdated accounting curriculum; 3. Outdated accounting textbooks in local language; 4. Inadequate salaries of accounting instructors; 5. Shortage of professional accounting schools. **b) Professional factors**: 1. Low status of the accounting profession; 2. inadequate public understanding of the role of accounting; 3. Irrelevance of present accounting practices to the local environment; 4. Low status of present accounting standards; 5. Low usage of accounting information in making business and economic decisions. **c) Economic and culture-related factors**: 1. Political restrictions; 2. Low level of general education; 3. Low level of economic and business development; 4. Lack of funds for accounting development programmers; 5. Religion and culture influences.

In Jordan as developing country things are more critical, it is noted that in Jordan the quality of public university teaching in accounting and auditing suffers from a lack of modern curricula and too few teachers (ROSC, 2004). Undergraduate-level accounting and auditing courses focus on elementary topics and not include IAS/IFRS. The quality of accounting education is relatively better at the post-graduate level because the curriculum includes IAS/IFRS and encourages empirical research (ROSC, 2004). Further, the Jordanian Association of Certified Public Accountants (JACPA) does not require its members to undertake regular training under any continuing professional-education scheme as required by IFAC pronouncements (ROSC, 2004). Thus, the quality of university and college curricula in the fields of accounting and auditing needs to be improved by establishing guidelines consistent with recent IFAC-issued International Education Standards.

Also using computer applications in accounting education is an important factor in improving the quality of education system. For over twenty years, accounting researchers have been studying the cognitive effects of a variety of techniques for integrating computers into the accounting curriculum; The American Accounting Association (AAA) recognized the growing pressure on accounting educators to integrate computer technology into accounting education. In an early report, the AAA (1985) identified these pressures as emanating from three primary sources. First, the AACSB reviews computer use in accounting courses as part of its accreditation evaluation of accounting programs. Second, the widespread use of computers in accounting practice has pressured accounting departments to produce computer literate graduates to enhance their employability. Third, computer use in secondary education has increased the expectations and desires of students to use computers in college (AAA 1985). A study of Al-Khadash and Al-Bishtawi (2012) concluded that as Jordanian institutions of higher education oriented to teach computer applications in accounting, a need is existed in understanding and predicting students' perceptions toward the value-added of studying such applications. By being able to predict students' perceptions, instructors and decision-makers can improve and enhance students' learning experience. Their findings showed that students' prior experience in using computers and their attitudes toward using computer applications may act as predictors of their perceptions toward the value-added of such applications.

The above are important factors or problems in developing countries and mainly in Jordan as example. Their findings revealed that that the most important problem that is hindering the development of accounting education and training is thought to be the lack of qualified instructors. Their research also revealed that the irrelevance of the accounting curriculum to the environment of many developing countries was an important problem that should be addressed by developing countries. Novin and Baker noted that the lack of relevance of the curriculum could be traced to the influence of western accounting system that has dominated accounting education and practice in developing countries.

Through a survey of the same group of people, Novin and Baker wanted to find out strategies that could be used to improve accounting education and training and accounting practice in developing countries. They identified

21 strategies that they thought could be used to improve accounting in developing countries. The strategies were categorised into those relating to accounting education and those relating to accounting practice. The strategies identified were: **a) Educational Strategies:** 1) Educating businessmen about the role and benefits of accounting; 2) Training and upgrading domestic accounting professors; 3) Educating decision makers how to use accounting information for making economic decisions; 4) Encouraging profession-university co-operation; 5) Developing accounting textbooks in domestic language; 6) Providing practical training to accounting students during their college education; 7) Educating government officials about the role and benefit of accounting for economic development; 8) Raising educational requirements for accounting; 9) Encouraging students Accounting Association activities. **b) Professional strategies:** 1) Establishing professional accounting organisations; 2) Having professional accounting examinations and certifications; 3) Requiring and providing continuing education for accountants after graduation from college; 4) Determining accounting information needs of the country; 5) Setting auditing standards; 6) Setting professional standards
7) Setting accounting standards; 8) Limiting public accounting to certified accountants; 9) Using computers for processing accounting data; 10) Determining number of accountants needed; 11) Encouraging participation of accountants in society activities; 12) Writing accounting standards into law. The findings revealed that the most effective of the 21 remedial strategies for enhancing accounting education and accounting practice was educating businessmen about the role and benefits of accounting and the second was training and upgrading domestic accounting professors.

In their research, Novin and Baker made the following recommendations, which could be useful for developing countries that want to improve on their accounting education and training and on accounting practice. They advised that for those countries that are faced with the lack of qualified instructors, the training or upgrading of accounting instructors should be done in the home country for three reasons a) sending individuals abroad for training would be expensive for third world countries, b) the trainees may not want to return to the home country when they finish their studies and c) the education of foreign trained faculty may be marginally relevant to the home country's needs. The authors also recommended that the language of instruction in accounting should be English because it will facilitate the use of available relevant course material and cases developed by advanced countries; and secondly, a closer co-operation between the accounting profession and universities in developing countries should be encouraged.

Akathaporn *et al.* (1993) carried similar research to that done by Novin and Baker (1990). Their research was carried out in Thailand. The research was based on a survey of accounting educators, governmental accountants and public accountants working in Thailand. The main objective of their research was to find from the respondents what they perceived to be the major accounting problems facing accounting education and training and the accounting profession in Thailand, the degree of effectiveness in utilizing various strategies for the enhancement of accounting education and training and accounting practice and, the relevance of the various accounting subjects to Thailand accounting environment. The results of their research are presented below: **a) Education related strategies:** 1) Developing accounting textbooks in domestic languages; 2) Training and upgrading domestic accounting professors; 3) Raising educational requirements for accounting; 4) Encouraging profession-university co-operations; 5) Educating decision makers how to use accounting information for making economic decisions; 6) Providing practical training to accounting students during their college education; 7) Educating businessmen about the role and benefits of accounting; 8) Encourage accounting students' associations activities; 9) Educating government officials about the role and benefit of accounting for economic development. **b) Professional related strategies:** 1) Limiting public accounting to certified accountants; 2) Setting auditing standards
3) Having professional accounting examinations and certifications; 4) Setting accounting standards; 5) Using computers for processing accounting data; 6) Setting professional ethics; 7) Determining information needs of users of accounting reports.
8) Establishing professional accounting organisations; 9) Writing accounting standards into law; 10) Requiring and providing continuing for accountants after graduation from college; 11) Determining number of accountants needed by country
12) Encouraging participation of accountants in society activities. Akathaporn *et al.* research findings revealed that the main accounting problems were the lack of adequate number of accounting instructors, outdated curriculum and textbooks and a lack of society recognition for accountants.

Finally, Al-Basteki (2000) also carried a similar study to that done by Novin and Baker (1990) and Akathaporn *et al.* (1993). The purpose of his research was to test strategies recommended for the enhancement of accounting practice to determine which ones could be effective for the enhancement of accounting practice and the accounting profession in Bahrain. He surveyed accounting experts working in Bahrain. The findings of Al-Basteki's research revealed that the following strategies could be effective for enhancing accounting practice and the accounting profession in Bahrain: 1) Raising educational requirements for accountants at the entry to the profession level; 2) Requiring and providing continuing education for certified accountants; 3) Providing practical training to accounting students during their college education; 4) Establish programs for cooperative teaching arrangements between the profession and the university; 5) Establish code of ethics for accountants and disciplinary measures against violators; 6) Formulate plans to encourage internship for accounting educators; 7) Training and upgrading local accounting educators; 8) Draw plans to encourage coordinated research between accounting educators and practitioners; 9) Encouraging participation of accountants in social activities; 10) Setting local accounting standards; 11) Having locally developed and supervised professional accounting examinations and certification; 12) Setting local auditing standards; 13) Developing accounting textbooks in Arabic language.

The findings revealed that the most effective strategies for enhancing accounting practice and the accounting profession in Bahrain are raising educational requirement for accountants at the entry to the profession level, requiring and providing continuing education for certified accountants and strengthening the powers and responsibilities of the Bahrain Accounting Society. The author attributed the importance of the first strategy to the fact the requirement for entry to the accounting professional was too general and that people without the necessary qualification end up as auditors or professional accountants. He stated that this was not good for the accounting profession. The findings also revealed that the less effective strategies are developing accounting textbooks in the Arabic language and setting local auditing and accounting standards. The author reasoned that these findings reflect that Bahrain is an international financial centre with a large number of financial institutions and service companies. The author sees English as an appropriate language for business under such setting and therefore was not surprised to find that the respondents do not support the strategy of developing of textbooks in the Arabic language.

Some Facts of Accounting Education and Accountancy Profession in Jordan 2.1

Accounting education and the accountancy profession are closely related and cannot be separated from each other. Education must have a duty to prepare persons to become professional accountants. The co-operation and joint efforts between accounting educators and professional practitioners is necessary to promote continuing professional accounting education in developing countries. In Jordan there are currently 21 universities and 57% of them are offering accounting programs and the number of accounting graduates from these universities exceeds the level of 3000 students a year (Nassar *et al.*, 2011). In Jordan accounting education programs needs to go beyond the traditional approach. This approach emphasized "transfer of knowledge," with learning defined and measured strictly in terms of knowledge of principles, standards, concepts, facts and procedures at a given point in time. Tiron and Mutiu (2007) highlight the needs that should be placed on accounting education as example the need for a set of professional knowledge, professional skills, and professional values, ethics and attitudes broad enough to enable adaptation to constant change. Individuals who become professional accountants should have a constant desire to learn and apply what is new. The coordination between the professional bodies organizing the accounting profession and universities are something essential. In Jordan a professional body is governed the certified professional accountants with a name of JACPA, which stands for Jordanian Associations of Certified Public Accountants. JACPA is the only official professional body organizing the accounting profession in Jordan.

All JACPA members are licensed after passing the JCPA exam . The exam consists of subjects related to accounting, auditing, business and related regulations. The exam is offered twice a year and is comprised of a mix of multiple choice questions, case studies and technical questions – all in written format. Exams are created by the License Committee. The committee is headed by the chairman of Jordan Accounting Bureau, JACPA chairman, two universities professors, and two professional accountants. Candidates are required to attain three years of practical experience in order to practice. Completion of the practical experience requirement must be obtained under the supervision of a JACPA Member. All members of JACPA are required to complete a minimum of 40 hours or equivalent learning units in each year.

3. Research Methodology and Data Collection Methods

The purpose of this study as previously stated are to identify the problems that are obstructing the development of accounting education and the accounting profession in Jordan and to identify techniques that can be effective in improving accounting education and the accounting profession in Jordan. A questionnaire had been designed and distributed to (73) accounting instructors in Jordan. The population of this study consists of all accounting instructors employed in the both public and private Universities in Jordan which totaled nearly 220. 73 questionnaires were distributed and 56 were returned giving a rate of response of 77%.

The goal of the questionnaire was to seek the views of accounting instructors on two issues:

- a) Problems that hinder the progress of accounting education and the accounting profession in Jordan,
- b) The strategies that could be used to improve accounting education and the accounting profession in Jordan.

The questionnaire was organized into three sections. Section A captured personal details of the respondents such as degree hold and work experience. These details are important to explain and understand the respondent's background. In Section B information about accounting problems and issues that are thought to hinder the enhancement of accounting education and the accounting profession in Jordan were designed. In this section, respondents are given factors, which are thought to hinder the enhancement of accounting education and the accounting profession. They are required to indicate the significance of each factor on a scale ranging from 1=extremely insignificant to 5=extremely significant. Respondents were also invited to add any important issues or problems, which they thought were important accounting issues in Jordan. Section C requests respondents to evaluate the effectiveness of certain strategies designed to improve accounting education and the accounting profession in Jordan. These strategies are measured using a scale ranging from 1, which represent least effective to 5, which represent extremely effective strategy for the enhancement of accounting education and the accounting profession in Jordan. Respondents were asked to add to the list any strategies that they thought were important and could improve accounting education and training and accounting practice in Jordan.

The questionnaire was adopted from previous research done in this area by other researchers who did some work on accounting education in both developed and developing countries. However, some adjustments to the original items and factors were done to the list of items and factors in order to take care of the local accounting environment and some other local conditions. Tests for non-response bias were carried out as recommended in the literature by comparing responses of early and late respondents, on the basis that the latter are more likely to resemble non-responses. No significant differences were found. It was therefore concluded that there was no evidence of non-response bias (De Vaus, 2007; Field, 2009).

4. Results

4.1 Characteristics of the Study Sample

The first part of the analysis provides a descriptive overview of the respondents under study. This information enables understanding of the background of respondents and to show that the respondents of the questionnaire are eligible to participate in the current study.

Respondents were asked to state from which country they obtained the most recent degree. Based on our results, Table 3-1 shows majority of respondents, 46% obtained their degree from USA or UK, while 34% obtained their degree from Jordan. Respondents were asked to state their academic qualifications. Table 3-1 shows the majority of respondents, 66% held a PhD degree, while 34.9% held a Master degree.

Finally, Respondents were asked to indicate the length of their work experience. Table 1-3 shows that 15% of respondents had worked less than 5 years and 21% of respondents had worked between 5 to 10 years. 33 percent had experience in accounting of between 11 to 15 years, while 31% had more than 15 years of experience.

Table 1-1 Respondents profile

	Frequency	Percent	Cumulative Percent
<u>The country from which your most recent degree was obtained is</u>			
Jordan	19	34%	34%
Another Arab country	4	7%	41%
UK or USA	26	46%	87%
Other	7	13%	100%
<u>Experience in field</u>			
Less than 2	2	3%	3%
More than 2- less than 5	7	12%	15%
More than 5- less than 10	12	21%	36%
More than 10 – less than 15	18	33%	68%
More than 15	17	31%	100%
<u>Academic qualification</u>			
Master Degree	19	34%	34%
PhD Degree	37	66%	100%
Other	0		

4.2 Survey Results

Results are reported below for each of the research questions.

Q1: What are the factors or problems that are hindering the development of accounting education and the accounting profession in Jordan?

Jordan as a developing country is faced with many problems that hinder the enhancement of accounting education and the accounting profession in these countries (Mah'd, 2010). These problems undermine the effectiveness of accounting systems of developing countries leading to slow economic growth. A careful study and understanding of these problems is necessary so that effective plans and strategies to deal with the problems could be planned. The aim of this section is to present data analysis from a survey of accounting educators in Jordanian Universities on how they feel about certain factors that are thought to hinder the development of accounting education and the accounting profession in Jordan. Respondents were asked to indicate on a scale ranging from 1 representing insignificant to 5 representing extremely significant, the impact of different factors on accounting education and on the accounting profession in Jordan. The data is presented in Tables 1.2 are shown below.

Table 1-2 Accounting Education Problems in Jordan

Accounting education problems	Min	Max	Mean
1. Lack of sufficient qualified instructors.	1	5	2.95
2. Lack of local accounting textbooks.	2	5	2.87
3. Lack of accounting publication and research.	2	5	3.15
4. Lack of relevance of the present accounting practices to the local environment.	2	5	3.70
5. Lack of co-operation between academics and practitioners.	2	5	3.00
6. Inadequate understanding of the role of accounting by the public.	2	5	2.90
7. Inadequate library resources.	1	5	2.55
8. Inadequate use of computers in accounting teaching.	2	5	4.56
9. Inadequate salaries of accounting instructors.	2	5	4.67
10. Irrelevant and outdated textbooks.	2	5	3.25
11. Irrelevant accounting curriculum.	2	5	3.85
12. Poor university infrastructure resulting in the creation of ineffective class groups. (A large number of students in class may lead to less participation by students in class discussions).	2	5	4.25
13. Poor university infrastructure means that most professors have heavy teaching loads.	2	5	3.05
14. Most teaching methods are based on lectures that do not allow the opportunity to participate, research, analyse.	1	5	2.90
15. Most accounting textbooks used by Jordanian universities are based on the business environment of developed countries (particularly UK and USA) without adaptation to Jordanian environment.	2	5	3.80
16. Shortage of professional accounting schools/centres.	2	5	3.72

The results show that respondents believe that five of the sixteen educational factors are significant for the improvement of accounting education and the accounting profession in Jordan. The data suggest that three of the five significant factors can be described as very significant. The mean score for these three factors is above of 4.55. The average score for the less significant factors is below three points, which suggest that respondents are not convinced that these factors are significant for the development of accounting education and the accounting profession in Jordan.

Based on our result, the accounting educators believe that inadequate salaries of accounting instructors is the most important factor for the enhancement of accounting education and the accounting profession in Jordan. The most popular score rating for this factor is 5 points, representing extremely significant and the mean score averages 4.67 points; this suggest that accounting educators believe that low salaries to accounting instructors is a major factor for the development of accounting education and the accounting profession in Jordan. Both professional accounting educators and university educators regard this as the most significant factor. Although self interest may have influenced accounting educators decisions on this factor, there is no doubt that it is important for the enhancement of accounting education and the accounting profession. Similarly, our date suggests that accounting educators in Jordan believe that the lack of qualified instructors is a very important factor for accounting education. Both academic and professional accounting educators rate this as a very significant factor with an average mean score closer to 4.60 points, which represent very significant. According to accounting educators data, inadequate use of computers in accounting teaching is seen as a very significant factor for the enhancement of accounting education and the accounting profession in Jordan. The modal score is 4.56 points, representing very significant. This suggests that accounting educators regard this factor as one of the

most important for the enhancement of accounting education and the accounting profession in Jordan, Due to very large class sizes and a small number of computers, each student spends a short time practicing on the computer so that everyone has a chance to use it. As a result, students do not benefit from the information that they could get from sources such as the web.

The findings suggest that accounting educators in Jordan believe that the accounting curriculum is not an important factor for the improvement of accounting education and the accounting profession in Jordan. The results suggest that accounting educators believe that the 'irrelevant accounting textbooks' is not an important factor for the enhancement of accounting education and the accounting profession in Jordan. These results suggest that accounting educators do not believe that accounting textbooks could have any significant influence on the development of accounting education and the accounting profession. Finally, Accounting educators believe that graduates accounting students lack the motivation to pursue professional qualification and thus the low number of qualified Jordan accountants and educators. This is partly due to the lack of information about the importance of a professional qualification and also partly due to the fact that these professional examinations are not easy to pass, it can take an accounting graduate up to four years sometimes longer to pass them. The ease with which accounting graduates get good jobs is another factor that makes them delay or choose not to pursue professional accounting qualifications immediately after their first-degree studies.

Q2: Which strategies can be effective in improving accounting education and the accounting profession in Jordan?

There are several strategies that can be used to improve accounting education and the accounting profession in developing countries. These strategies are likely to differ from country to country depending on the culture, economy, and politics, social and accounting environment prevailing in each country. It is therefore important to make an analysis of the different strategies to find out which ones are appropriate for a country given the conditions prevailing in that country. In the current section, the data is analyzed to determine which strategies can be effective in improving accounting education and the accounting profession in Jordan. Respondents were asked to indicate on a scale ranging from 1 representing 'not effective', to 5 representing 'extremely effective', how they rate the given strategies in terms of their effectiveness to the improvement of accounting education and the accounting profession in Jordan. The data for each group is presented in tables 1-3 a mean score for each strategy is also calculated. The closer to five the mean is, the more effective the respondents believe the strategy to be and vice versa. The strategies are grouped into two, those relating to the improvement of accounting education and those that relate to the improvement of the accounting profession.

Table 1-3 Accounting Education and the Accounting Profession Techniques

Accounting education and the accounting Profession techniques	Min	Max	Mean	SD
1. Developing accounting textbooks in Arabic language.	2	5	2.87	.911
2. Developing accounting textbooks cases which reflect local issues.	2	5	4.36	.845
3. Encourage co-ordinate research between accounting educators and practitioners.	2	5	4.66	.747
4. Encouraging co-operation between the accounting profession and university.	1	5	3.15	1.62
5. Establishing professional accounting organisations in Jordan.	1	5	2.67	1.56
6. Determining the number of accountants needed by the country.	2	5	3.65	.678
7. Providing practical training to accounting students during their university training.	2	5	4.75	.506
8. Localizing professional accounting examinations	2	5	3.80	.853
9. Having locally developed and supervised professional accounting examinations and certification.	2	5	4.20	.723
10. Strengthening the powers and responsibilities of the Jordanian accounting profession.	1	4	2.55	.986

Accounting educators data for strategies relating to the improvement of accounting education and the accounting profession is presented in section. The results show that accounting educators view almost all the educational strategies as effective for the enhancement of accounting education and the accounting profession in Jordan. The score distribution and the mean score which is more than the average score of three points, suggest that accounting practitioners believe that the strategies can be effective for the enhancement of accounting practice in Jordan. Only Two strategies are thought to be ineffective. Tables 1-3 present the strategies for the enhancement

of accounting education and the accounting profession in the order of effectiveness. The data shows a mean score of more than four points, which means very effective to extremely effective. All the respondents rate this strategy at least three points or more, with a modal score of five points which represent extremely effective.

Based on our results, providing practical training to accounting students during their university training could be an effective strategy for the improvement of accounting education and training. The data shows the modal score is five points, which represent extremely effective and a mean score above four points which means very effective to extremely effective suggesting that educators strongly believe the strategy can be effective.

Both accounting theory and practice are important in the study of accounting; students need to know how the theory that they learn in the classroom is applied in practice. The findings from accounting educators is important because it demonstrate that as educators they feel that what they teach in the classroom should be supplemented by observing what happens in the real world this also suggest that accounting is a practical subject which cannot be mastered by doing it only in the classroom.

The data suggest that accounting educators view encouraging co-ordinated research between accounting educators and practitioners as a strategy that can be very effective for improving accounting education and the accounting profession in Jordan. The data shows that the mean score of the strategy is over four points, the modal score is five points, which represent extremely effective; all these suggests that accounting educators believe strongly that the strategy could be effective for the enhancement of accounting education and the accounting profession. Co-ordinated research can take several forms. These include the sharing of information on research projects undertaken by each group or creating a platform where such information can be disseminated. It could also involve carrying joint research projects; also accounting firms may be persuaded to help finance these activities if they know that they are for the improvement of accounting education and training.

According to table 1-3, Accounting educators believe that developing accounting textbooks, which reflects local issues is an effective strategy for the improvement of accounting education the accounting profession in Jordan. The modal score of five points which represent extremely effective suggest that educators strongly believe that the strategy can be effective.

Educators are better placed to make a judgment about the effectiveness of this strategy because they use accounting textbooks for teaching and research purposes on almost a daily basis. Their opinion may be informed by the experiences that they may have had when carrying out their teaching duties. Accounting educators opinion support the argument raised by some researchers who have argued that accounting textbooks written for developed countries may not be appropriate for accounting education and the accounting profession in developing countries given that the two have completely different environments. Accounting educators perhaps see this strategy as one that might motivate students to want to study accounting now that it is expressed in a language and symbols that they can easily understand. Similarly, the data suggest that accounting educators believe that having locally developed and supervised professional accounting examinations and certifications could be an effective strategy for the enhancement of accounting education and the accounting profession. Finally, based on our results, the data suggest that to develop accounting textbooks in local languages would not be an effective strategy for the enhancement of accounting education and the accounting profession.

5. Discussion and Conclusion

The main aim of this section is to analyse the research findings and to make policy recommendations on what can be done to improve accounting education and the accounting profession in Jordan. Most developing countries did not develop their own accounting education programmers from scratch, but have adopted accounting education programmers which were initially developed for other countries, especially developed countries. It has been argued that such accounting education programmers were not meant to satisfy accounting information needs of developing countries, as such, they are not appropriate for use in building effective accounting systems in these countries. Given the differences in terms of political, cultural, social and economic development that exist between developing and developed countries, accounting information requirements also are bound to be different; an accounting education system meant for developed countries may not satisfy the accounting requirements of a less developed country for the same reasons.

The results of this study has revealed that; the important factors for the improvement of accounting education and the accounting profession in Jordan include the lack of qualified accounting instructors, the lack of local accounting textbooks and the lack of research which is relevant for the country's environment and needs. This research revealed that other important factors for the improvement of accounting education and the accounting profession in Jordan, the lack of qualified accounting instructors, the lack of local accounting textbooks and the lack of research which is relevant for the country's environment and needs.

This research tested a list of strategies that have been recommended for the improvement of accounting education and the accounting profession in developing countries. The research discovered that many of the strategies could be effective in improving accounting education and the accounting profession in Jordan. However, there are other strategies that would not be effective. Some of these include the development of accounting textbooks in domestic languages, setting local auditing and accounting standards and, localising professional accounting examinations. Based on our results, the following ways and means for improving accounting educational and the accounting profession in Jordan include: up-to-date accounting curriculum; textbooks; journals; references; teaching materials and so on; develop new and more effective teaching approaches; through up-dating academic schemes and syllabi and using local environment and experience in teaching; up-date accounting professors by encouraging them to participate in research programmes, and national and international conferences; encourage local authors to produce textbooks and translations into Arabic.

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