



Extent to Which University Comply with IES 2 in the Development of Education Plans and Curricula – Case of Saudi Arabian University

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Abstract

This study examines the extent to which accounting department in Saudi Universities comply with the International Accounting Education Standards (IAES) in the development of study plan and curricula. In order to achieve this goal, an analytical method was applied to the content of the plans and curricula of all Saudi Universities that offer accounting program. The study reveals that majority of Saudi Arabian universities comply with IES requirements in terms of units of accounting, finance and related professional knowledge, units of organizational and business professional knowledge and unit of information technology professional knowledge. However, majority of Saudi Arabian universities do not offer a stand-alone course in profession ethics and values. This study is important in order to understand the role of Saudi Arabian universities as well as their effectiveness in developing accounting education to comply with IES 2. This study aims to be a stepping stone in order to come up with a more standardized accounting curriculum among universities in Saudi Arabia.

Key Words: International Accounting Education Standards (IEAS), IES 2, Accounting program, Saudi Universities

INTRODUCTION

In Saudi Arabia, Certified Public Accountants' regulations, royal decree no. M12 was introduced in 1991 which structure the auditing profession. The regulations comprises of 38 articles divided into four categories: conditions and procedures of registration in the register, obligations of public accountants, the call to establish a professional accounting organizations and general rules. Based on that regulation, Saudi Organization for Certified Public Accountant (SOCPA) was established under the supervision of Ministry of Commerce. SOCPA objectives includes providing CPA examinations, developing accounting and auditing standards, defining professional ethics, establishing CPA quality review programs and organizing training courses to provide continuous professional education for CPAs. SOCPA also formed technical committee responsible for the

achievements of SOCPA's objective. Accounting Standard Committee (ASC) is responsible for the development and review of all accounting standards.

In order to practice the audit profession in Saudi Arabia, ones need to be register with Ministry of Commerce. To register, an applicant must be: (1) A Saudi national; (2) Of full legal capacity; (3) Of good conduct; not convicted of doctrinal punishment or of an offense involving moral turpitude or breach of trust, unless rehabilitated; not subjected to a disciplinary decision discharging him from governmental services, unless three years have lapsed since the taking of such disciplinary decision; (4) A holder of a Bachelor degree in Accounting or any other equivalent certificate as may be deemed acceptable by the competent authorities in charge of equivalency of degrees; (5) Having practical experiences in the field of accounting after graduation, as referred to in clause (4) with any of the following bodies:

- A. CPA office duly approved by SOCPA and according to the conditions specified in the executives bylaws. This period of service shall be for a minimum of 3 years, reducible to 2 years if the applicant is a holder of a Master degree in accounting or an equivalent degree and reduce to one year if the applicant is a holder of a PhD in accounting or an equivalent degree
 - B. Government bodies, companies or sole proprietorship according to the conditions and terms stipulated in the executive bylaws, provided that such terms are no less than those stated in paragraph (A) above;
- (6) A full member of SOCPA; (7) A fully dedicated to practice the profession. However, a CPA may practice other types of activities provided that such activities are not incompatible with the code of ethics of the profession according to the conditions laid down by the executive bylaws.

In order to fulfill the requirement set by SOCPA and Ministry of Commerce, universities in Saudi Arabia have an important role in providing the professional education in accounting. However, in developing the accounting program Saudi Arabia university needs to follow certain requirements or benchmark. Since SOCPA's decision in 2012 to transition to International Financial Reporting Standards (IFRS) in order to encourage international companies and investors to conduct business in Saudi Arabia, it is relevant for Saudi university to follow the International Accounting Education Standards Board (IAESB). As such this study investigates the extent to which accounting department in Saudi University comply with the International Accounting Education Standards (IAES) in the development of study plan and curricula.

This study is important to understand the role of Saudi university as well as their effectiveness in developing accounting education and program in terms of professional knowledge related to the requirement of IAES. This study is also aims to be a stepping stone in order to come up with a more standardized accounting curriculum among universities in Saudi Arabia.

LITERATURE REVIEW

Many studies have addressed the issue of international standards for accounting education and the importance of developing accounting study plan and curricula in compliance with the international standards. Karraman et al (2007) indicates significant gaps exists between the IES and development

of education programs across a number of countries. These gaps are purportedly greatest in developing countries for various reasons including lack of resources in relation to people, funding, culture and the sophistication of business. Al Jalili & Dhanoon (2010) examined how the international standards for accounting education could be used to develop accounting curricula for use in bachelor programs at Iraqi universities. The finding suggested that the international standards for accounting education are the principal foundation for guiding the development of accounting education curricula. Watty et al (2013) investigated how IES are perceived and valued by member bodies and academics in three counties: Australia, Japan, and Sri Lanka. Sugahara & Wilson (2013) investigate professional and research discourse regarding the IES by identifying and analyzing articles in accounting publications. The majority present a positive picture of the IES, however the analysis highlights key themes in mixed opinion and more critical articles and also reviews the challenges to IES implementation that are dominant in the discourse. The findings of this study suggest further discussion and professional debate of issues surrounding the accounting IES is needed. Frijat et al (2016) examines the role of Jordanian universities in the trend towards the development of technical competence for accounting learning outcomes in line with the second international standard of accounting education (IES 2). Their finding shows that Jordanian universities do not apply IES 2 and high proportion of technical competence of educational curricula taught in accounting department do not comply with the content requirements stipulated in the IES 2.

In summary, the literature underlined the role of IES as a global standard to be used in developing accounting curricula.

International Standard for accounting education

The International Accounting Education Standards Board (IAESB) is supported and facilitated by the International Federation of Accountants (IFAC). The IAESB has taken a principle-based approach to the achievement of its vision and mission through its three principles instruments: (1) a “conceptual framework for international education standards for professional accountants”, (2) its international education standards (IESs) and (3) their Exposure Drafts (EDs) and other supporting documents. The International Accounting Education Standards (IAES) was first issued in 2003 with six standards follow by the seventh in 2004 and the eight in 2006. IAES are instructions and guidelines that provide an educational framework for acquiring knowledge, developing skills and acquiring practical experiences with all accounting committee confirming the importance of complying with these standards in order to attract the most qualified and effective accounting talent (IES 1).

Due to continuous and persistent efforts, in 2013 the IAESB undertook an ambitious “Revision Project” of eight standards it had issued in order to continue developing the profession and to meet the needs of the job market. With its “Revision Project” the IAESB has now stressed and adopted competency approach to accounting education which specifies “an outcomes-based approach in integrating technical competence, professional skills, and professional values, ethics, and attitudes.” (IES2, 2015). The IAESB has classified competencies into three different types: “(1) technical competence, (2) professional skills, and (3) professional values, ethics, and attitudes”. Learning outcomes associated with these competency-types are specified respectively in Exposure Drafts IES2 ED, IES 3 ED, and IES 4 ED (IES 2 ED, 2012). In summary, IES 2 focuses on the following technical competence and primary knowledge: (1) Accounting, finance and related professional knowledge which further summarizes into financial accounting and reporting,

management accounting, taxation, audit and assurance; (2) organizational, economic and business professional knowledge which further summarize into finance and financial management, governance, risk management and internal control, business laws and regulation, business and organization environment, business strategy and management; (3) information technology professional knowledge which further summarize into general knowledge of IT, using accounting information and control system to support decision making, accounting using computer application.

Role of Saudi Arabia University in developing accounting curricula

Public universities in Saudi Arabia provide free education to Saudi nationals. The number of public universities has witnessed a significant increase in recent years. Until 2004, there were seven public universities in Saudi Arabia (AlMotairy & Stainbank 2014). However, this has increased to 25, of which 22 offer accounting programs (MOE, 2014). Although all these universities work under the supervision of the MOE, they are granted a high level of freedom with regard to their academic and administrative organization and decision making (MOE, 2014). Private universities operate under the supervision of the MOE and provide paid education programs for Saudi nationals and international students. Since their inception, private universities have received considerable scrutiny from the MOE in the form of licensing, evaluation and follow up (MOE, 2014). As of December 2015, there are around 42 universities in Saudi Arabia which comprises of 26 public universities (61.9%) and 16 private universities (38.1%). Out of the 26 public universities, 21 or 76.9% offer an accounting program while 8 out of 16 (50%) private universities offer the program. Each university in Saudi Arabia has its own approach toward accounting education curricula. Accounting curricula was developed in each university through department efforts (steering committee) then pass through college council for approval. Once university council approved the curricula, it is ready for enrollment.

RESEARCH & DATA COLLECTION METHOD

The primary question for this study is to examine the extent to which accounting department in Saudi university complies with the International Accounting Education Standards (IAES) in the development of study plan and curricula. The study applied content analysis method to the study plans for accounting program offer by all the universities in Saudi Arabia. The study plans were obtained by the universities' website. The study population consisted of 21 or 76.9% of public universities that offer the accounting program and 8 (50%) private universities that offer accounting program. However, for private university only 7 universities have complete study plan. For this study, the term study plan means list of all courses and learning competence including electives that students need to complete in order to get the Bachelor degree.

DATA ANALYSIS AND DISCUSSION

Table 1 shows the total credit hours of accounting program in private universities and **Table 2** for public universities. Based on **Table 1 and 2**, it is clearly shown that all universities that offer accounting program at undergraduate level in Saudi Arabia fulfill IES 2 by having at least 30 credit hours of accounting subjects.

Table 1: Private universities credit hours

		Total credit hrs	Total accounting hrs	Percentage of accounting hrs
1	Prince Sultan university	135	39	30%
2	University of Business and Technology	146	45	31%
3	Prince Mohammad Bin Fahd University	128	36	30%
4	Alfaisal University	126	39	31%
5	Dar Al Uloom University	131	45	34%
6	Buraydah private colleges	124	42	34%

Table 2: Public universities credit hours

		Total credit hrs	Total accounting hrs	Percentage of accounting hrs
1	Yanbu University College	126	39	31%
2	King Fahad University for petroleum and minerals	128	39	30%
3	King Saud University	136	51	38%
4	King Abdulaziz University	134	45	34%
5	Al-Imam Muhammad Ibn Saud Islamic University	145	51	35%
6	King Faisal University	126	66	52%
7	King Khalid University	125	60	48%
8	Qassim University	144	66	46%
9	Taibah University	128	48	38%
10	Jazan University	120	64	53%
11	Aljouf University	128	54	42%
12	ALbaha University	128	49	38%
13	University of Hail	124	78	63%
14	University of Tabuk	127	57	45%
15	Princess Nourah bint Abdulrahman University	130	81	62%
16	University of Dammam	110	51	46%
17	Prince Sattam bin Abdulaziz university	134	39	23%
18	Majmaah University	153	69	45%
19	Saudi Electronic University	130	45	35%
20	Taif University	131	54	41%
21	Northern Border University	121	57	47%

Extent to which university complies with IES in the development of education plans and curricula for Accounting, finance and related professional knowledge

Table 3 (a)-(c) shows detail analysis of the result based on specific accounting courses offer by all public university in Saudi Arabia. In summary, the result indicates that all of the public universities follow IES 2 requirements of accounting, finance and related knowledge component that include financial accounting and reporting, management accounting and control, taxation, business and commercial law, audit and assurance, finance and financial management and professional values and ethics. Specifically, all twenty one universities provide basic foundation courses in financial accounting, managerial accounting, accounting principles, computerized accounting, and zakat and tax accounting. Moreover, 95% of the universities offer cost accounting/advance managerial accounting, and Audit while 90% offer intermediate accounting and government and nonprofit accounting. The summary for the rest of the subjects is as follow: 71% offer financial statement analysis, 62% offer Advance accounting, 57% offer internal audit, 48% offer International accounting , accounting theory, and accounting for specialized industry, 43% offer accounting for Islamic institutions, 33% offer feqh in accounting transactions, 24% offer research seminar in accounting course, 19% offer problem in accounting course, 14% offer petroleum accounting and around 5% offer accounting for strategy implementation/decision making, and forensic accounting. As for finance related course, 95% of the universities provide foundation in finance and/or corporate finance and only 38% offer money and banking

Table 3a: subject offer by public universities

Unit of accounting, finance and related professional knowledge	Yanbu University College	King Fahad University for petroleum and	King Saud University	King Abdulaziz University	Al-Imam Muhammad Ibn	King Faisal University	King Khalid University
Principles & financial reporting	Y	Y	Y	Y	Y	Y	Y
Intermediate Accounting	Y	Y	Y	Y	Y	Y	Y
Advanced financial accounting	Y	Y	Y	N	Y	Y	Y
International accounting	N	Y	Y	Y	N	N	Y
Cost accounting/managerial accounting and control	Y	Y	Y	Y	Y	Y	Y
Computerized accounting	Y	Y	Y	Y	Y	Y	Y
Governmental accounting	Y	Y	Y	Y	Y	Y	N
Financial statement analysis	Y	Y	Y	N	Y	Y	Y
Zakat and taxation	Y	Y	Y	Y	Y	Y	Y
Professional values & Ethics	N	Y	Y	N	N	N	N
Business and commercial law	Y	Y	Y	Y	Y	Y	Y
Audit and assurance	Y	Y	Y	Y	Y	Y	Y
Finance and financial management	Y	Y	Y	Y	Y	Y	Y

Table 3b: subject offer by public universities

Unit of accounting, finance and related professional knowledge	Qassim University	Taibah University	Jazan University	Aljouf University	ALbaha University	University of Hail	University of Tabuk
Principles & financial reporting	Y	Y	Y	Y	Y	Y	Y
Intermediate Accounting	Y	Y	N	Y	Y	Y	Y
Advanced financial accounting	Y	N	N	Y	N	Y	Y
International accounting	Y	Y	N	N	Y	N	Y
Cost accounting/managerial accounting and control	Y	Y	Y	Y	Y	Y	Y
Computerized accounting	Y	Y	Y	Y	Y	Y	Y
Governmental accounting	Y	Y	Y	Y	Y	Y	Y
Financial statement analysis	Y	Y	Y	Y	N	Y	Y
Zakat and taxation	Y	Y	Y	Y	Y	Y	Y
Professional values & Ethics	N	Y	N	Y	N	N	N
Business and commercial law	Y	Y	Y	Y	Y	Y	Y
Audit and assurance	N	Y	Y	Y	Y	Y	Y
Finance and financial management	N	Y	Y	Y	N	Y	Y

Table 3c: subject offer by public universities

Unit of accounting, finance and related professional knowledge	Princess Nourah bint Abdulrahman	University of Dammam	Prince Sattam bin Abdulrahman	Majmaah University	Saudi Electronic University	Taif University	Northern Border University
Principles & financial reporting	Y	Y	Y	Y	Y	Y	Y
Intermediate Accounting	Y	Y	Y	Y	N	Y	Y
Advanced financial accounting	Y	Y	Y	N	N	N	N
International accounting	Y	N	N	Y	N	N	Y
Cost accounting/managerial accounting and control	Y	Y	Y	Y	Y	Y	Y
Computerized accounting	Y	Y	Y	Y	Y	Y	Y
Governmental accounting	Y	N	Y	Y	Y	Y	Y
Financial statement analysis	Y	N	N	Y	N	N	Y
Zakat and taxation	Y	Y	Y	Y	Y	Y	Y
Professional values & Ethics	N	Y	Y	N	N	N	Y
Business and commercial law	Y	Y	Y	Y	Y	Y	Y
Audit and assurance	Y	Y	Y	N	Y	Y	Y
Finance and financial management	Y	Y	Y	Y	Y	Y	Y

Table 4 shows the analysis for the private university; the result indicates that all seven universities provide basic foundation courses in financial accounting, managerial accounting, accounting principles, intermediate accounting and audit. Specifically, all six universities provide basic foundation courses in financial accounting, managerial accounting, accounting principles, intermediate accounting and audit. The summary for the other accounting courses offer by private universities include 83% advance accounting, 67% computerized accounting, 50% zakat and tax and government and nonprofit accounting and financial statement analysis. Only 17% of the private universities offer accounting theories and Feqh in accounting transactions. As for finance related course, all of the universities provide foundation in finance and/or corporate finance and only 2 out of 6 universities (33%) have money and banking courses.

However, majority of the universities, 14 out of 21 public and 3 out of 6 private, do not offer professional values and ethics as individual subjects. This topic is included as part of other subjects like business law, Islamic studies, zakat and corporate social responsibility.

Table 4: subject offer by private universities

Unit of accounting, finance and related professional knowledge	Prince Sultan university	University of Business and Technology	Prince Mohammad Bin Fahd	Alfaisal University	Dar Al Uloom University	Buraydah private colleges
Principles & financial reporting	Y	Y	Y	Y	Y	Y
Intermediate Accounting	Y	Y	Y	Y	Y	Y
Advanced financial accounting	Y	Y	Y	N	Y	Y
International accounting	Y	N	Y	N	N	N
Cost accounting/managerial accounting and control	Y	Y	Y	Y	Y	Y
Computerized accounting	Y	N	Y	N	Y	Y
Governmental accounting	Y	N	Y	N	N	Y
Financial statement analysis	N	N	Y	N	Y	Y
Zakat and taxation	Y	N	N	Y	N	Y
Professional values & Ethics	Y	N	N	Y	N	Y
Business and commercial law	Y	Y	Y	Y	Y	Y
Audit and assurance	Y	Y	Y	Y	Y	Y
Finance and financial management	Y	Y	Y	Y	Y	Y

Extent to which university complies with IES in the development of education plans and curricula for organizational, economic and business and related professional knowledge

Table 5 and **6** reveals the result for the development of education plan and curricula for organization, financing, business and economic knowledge in both private and public universities in Saudi Arabia. For public universities, **Table 5a-5c**, the result shows that all twenty one public

universities provide basics foundation of microeconomics and marketing. For the rest of the subject, the result shows that 95% of the universities provide principles of management, and statistics for business; 81% offer macroeconomics; 67% offer operation management course and 62% of the universities offer strategic management. On the other hand, a smaller percentage of the universities offer organization behavior (57%), E-commerce (49%), international business and business ethics (38%), financial market/instruments (33%) and corporate governance or risk management (24%).

Table 5a: subject offer by public universities

Unit of organizational and business professional knowledge	Yanbu University College	King Fahad University for petroleum and	King Saud University	King Abdulaziz University	Al-Imam Muhammad Ibn	King Faisal University	King Khalid University
Microeconomics	Y	Y	Y	Y	Y	Y	Y
Macroeconomics	Y	Y	Y	Y	N	Y	N
Principles of Management	Y	Y	Y	Y	N	Y	Y
Statistics	Y	Y	Y	Y	N	Y	Y
Corporate governance and risk management	N	N	Y	N	Y	N	N
Business Ethics	N	Y	Y	N	N	N	N
Financial market/ Financial Instruments	N	Y	Y	N	Y	N	N
Organizational behavior	Y	Y	Y	Y	N	N	N
Strategic Management	Y	Y	Y	Y	N	N	N
Marketing	Y	Y	Y	Y	Y	Y	Y
International business	Y	Y	N	N	Y	N	N
E-Commerce	Y	Y	N	N	Y	Y	N
Operation management	Y	Y	Y	Y	N	Y	N

Table 5b: subject offer by public universities

Unit of organizational and business professional knowledge	Qassim University	Taibah University	Jazan University	Aljouf University	ALbaha University	University of Hail	University of Tabuk
Microeconomics	Y	Y	Y	Y	Y	Y	Y
Macroeconomics	Y	Y	Y	Y	Y	Y	Y
Principles of Management	Y	Y	Y	Y	Y	Y	Y

Statistics	Y	Y	Y	Y	Y	Y	Y
Corporate governance and risk management	N	N	N	N	N	Y	N
Business Ethics	N	Y	N	Y	N	N	N
Financial market/ Financial Instruments	N	N	N	Y	N	N	N
Organizational behavior	Y	Y	Y	N	N	Y	Y
Strategic Management	Y	Y	Y	Y	N	Y	N
Marketing	Y	Y	Y	Y	Y	Y	Y
International business	N	Y	N	N	N	N	N
E-Commerce	N	Y	Y	N	N	N	Y
Operation management	Y	Y	N	Y	N	N	N

Table 5c: subject offer by public universities

Unit of organizational and business professional knowledge	Princess Nourah bint Abdulrahman University	University of Dammam	Prince Sattam bin Abdulaziz	Majmaah University	Saudi Electronic University	Taif University	Northern Border University
Microeconomics	Y	Y	Y	Y	Y	Y	Y
Macroeconomics	N	Y	Y	Y	Y	Y	N
Principles of Management	Y	Y	Y	Y	Y	Y	Y
Statistics	Y	Y	Y	Y	Y	Y	Y
Corporate governance and risk management	N	Y	Y	N	N	N	N
Business Ethics	Y	Y	N	Y	N	N	Y
Financial market/ Financial Instruments	N	N	N	Y	Y	Y	N
Organizational behavior	N	Y	Y	N	Y	N	N
Strategic Management	N	Y	Y	Y	Y	N	N
Marketing	Y	Y	Y	Y	Y	Y	Y
International business	N	Y	Y	N	Y	Y	N
E-Commerce	Y	N	N	N	Y	N	N
Operation management	Y	Y	Y	Y	Y	Y	N

For private universities, **Table 6**, the result show that all the six private universities offer fundamental courses of microeconomics, macroeconomics, and statistics for business, organizational behavior, marketing, and operation management. Moreover only 83% of the universities offer principles of management, strategic management; 67% of the universities have international business while only 50% of the universities have business ethics and financial market/instruments courses. On the other hand only one private universities offer E-Commerce as a course.

In summary, these findings shows that a large proportion of the accounting education curricula in the area of organization, financing, business and economic knowledge at Saudi Arabia universities match the requirements of the IES 2.

Table 6: subject offer by private universities

Unit of organizational and business professional knowledge	Prince Sultan university	University of Business and Technology	Prince Mohammad Bin Fahd	Alfaisal University	Dar Al Uloom University	Buraydah private colleges
Microeconomics	Y	Y	Y	Y	Y	Y
Macroeconomics	Y	Y	Y	Y	Y	Y
Principles of Management	Y	Y	Y	N	Y	Y
Statistics	Y	Y	Y	Y	Y	Y
Corporate governance and risk management	N	N	N	N	N	N
Business Ethics	Y	N	N	Y	N	Y
Financial market/ Financial Instruments	Y	N	Y	N	N	Y
Organizational behavior	Y	Y	Y	Y	Y	Y
Strategic Management	Y	Y	Y	Y	Y	N
Marketing	Y	Y	Y	Y	Y	Y
International business	Y	Y	N	N	Y	Y
E-Commerce	N	N	Y	N	N	N
Operation management	Y	Y	Y	Y	Y	Y

Extent to which university complies with IES in the development of education plans and curricula for information technology professional knowledge.

Table 7 and **8** show the result for the development of education plans and curricula for information technology professional knowledge; Table 7a-7c show the result for public universities while table 8 shows the result for private universities in Saudi Arabia. Overall the result show that for private universities reveals that 100% offer principles of MIS, around 83% offer general knowledge of information technology, 67% offer accounting information system and 17% offer accounting using computer application. The result for public universities show that 95% of the universities offer principles of MIS, 90% offer accounting information systems, 76% offer general knowledge of information technology and 71% offer accounting using computer application. In summary, these findings shows that the curricula and study plan of Saudi Arabia universities in the area of information technology professional knowledge show a match with the subject requirements of IES 2.

Table 7a: subject offer by public universities

	Yanbu University College	King Fahad University for	King Saud University	King Abdulaziz University	Al-Imam Muhammad Ibn	King Faisal University	King Khalid University
Unit of information technology professional knowledge							
General knowledge of IT	Y	Y	Y	Y	N	N	Y
Accounting information system	Y	Y	Y	Y	Y	Y	Y
Accounting using computer application	N	Y	Y	Y	Y	Y	Y
Principles of MIS	Y	Y	Y	Y	Y	Y	Y

Table 7b: subject offer by public universities

	Qassim University	Taibah University	Jazan University	Aljouf University	ALbaha University	University of Hail	University of Tabuk
Unit of information technology professional knowledge							
General knowledge of IT	Y	Y	Y	N	Y	Y	Y
Accounting information system	Y	Y	Y	Y	Y	N	Y
Accounting using computer application	Y	N	Y	Y	Y	Y	Y
Principles of MIS	Y	Y	Y	N	Y	Y	Y

Table 7c: subject offer by public universities

	Princess Nourah bint Abdulrahman University	University of Dammam	Prince Sattam bin Abdulaziz	Majmaah University	Saudi Electronic University	Taif University	Northern Border University
Unit of information technology professional knowledge							
General knowledge of IT	N	Y	Y	Y	Y	Y	Y
Accounting information system	Y	Y	N	Y	Y	Y	Y
Accounting using computer application	Y	Y	N	N	N	N	Y
Principles of MIS	Y	Y	Y	Y	Y	Y	Y

Table 8: subject offer by private universities

Unit of information technology professional knowledge	Prince Sultan university	University of Business and Technology	Prince Mohammad Bin Fahd	Alfaisal University	Dar Al Uloom University	Buraydah private colleges
General knowledge of IT	Y	Y	N	Y	Y	Y
Accounting information system	Y	N	Y	N	Y	Y
Accounting using computer application	N	N	N	N	N	Y
Principles of MIS	Y	Y	Y	Y	Y	Y

CONCLUSION

The study reveals that majority of Saudi Arabian universities comply with IES requirements in terms of units of accounting, finance and related professional knowledge, units of organizational and business professional knowledge and unit of information technology professional knowledge. However, majority of Saudi Arabian universities do not offer a stand-alone course in profession ethics and values. This study is important in order to understand the role of Saudi Arabian universities as well as their effectiveness in developing accounting education to comply with IES 2. This study aims to be a stepping stone in order to come up with a more standardized accounting curriculum among universities in Saudi Arabia.

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