

THE IMPACT OF INTERNATIONAL PROFESSIONAL ACCREDITATION TO ENHANCE QUALITY AT HIGHER EDUCATION

Raed Saad, Arab American University

ABSTRACT

Accreditation represents the international seal of approval for business and accounting programs that ensures the educational needs of students are met through high quality, continuous improvement and excellence in education. It is a public recognition of the fact that a college has achieved a certain standard of education, this research aims to examine the relationship between of international professional accreditation and quality at higher education, the findings of this study provide an interesting input into the discussion around the design of quality assurance and improvement systems in higher education generally, and for accounting education specifically, the research looks at the international professional accreditation from the perspective of educational staff, so, the applied study was based on a field study of academic staff at Palestinian Universities. The field study concluded that there is a statistically significant relationship between international professional accreditation and quality at higher education.

Keywords: Professional Accreditation, Accounting, Quality, Higher Education.

INTRODUCTION

The intellectual, scientific, economic and political elite in any country is distinguished in its quality in university education. In recent years, the world has witnessed a development in university education that has resulted in an increase in the number of educational institutions that offer educational programs, which are interested in competition in preparing programs of various kinds, which led to the necessity Evaluating and developing academic programs to ensure the quality of the education provided and to ensure the development of these programs in educational institutions to suit the labor market based on evaluation and continuous development of institutions and higher education programs.

Attention to quality in universities means attention to professional parties for the quality of service to achieve the best services that are satisfied by the beneficiary and society as a whole. The university builds its credibility according to the achievement of its students Impact of Quality and Accreditation in Education, (2015).

Higher education institutions face great challenges arising from the changes that have changed the shape of the world and created a new global order based on science and accelerated technological development that leads to the acceleration of the implementation of comprehensive programs for development and modernization that enable higher education institutions to overcome their problems and weaknesses in them and study the needs of customers and fulfill By using it and even anticipating it and achieving good competitive advantages for the university, which imposes on higher education institutions the necessity of reviewing their objectives, structures and educational systems and preparing strategic plans capable of carrying out development in line with the needs of society and poor work.

Due to increased competition in various fields like finance, information technology, engineering, pharmaceutical, project management, teaching, etc., obtaining a professional accreditation has become essential for someone to stand before others in the competition

(Vostrikov & Nikitina, 2000).

RESEARCH PROBLEM

Higher education institutions in the Arab world especially in Palestine, are facing major changes during the last two decades, affecting the professional, institutional and comprehensive level of the system, and they have faced increasing pressures and major challenges, including: -

For universities and colleges, the issue in providing the skills people need is that the pace of change can be a challenge as updating syllabus at the same pace is often difficult in the traditional system. Certifications that are in line with what companies need are the ideal way to create employees - future and current - that are cross-disciplined and possess practical and foundational knowledge that will help them perform better in their job (Hurst, 2002).

The inappropriateness of the organizational culture prevailing in higher education institutions with the organizational culture that meets the requirements of the entrance to quality and accreditation management, and at the level of the various organizational cultural dimensions, namely: leadership, structures, systems, continuous improvement and innovation

The inadequacy of the academic, administrative and financial conditions prevailing in universities to the requirements of applying the approach to quality management in terms of the prevailing higher education philosophy and objectives, patterns of university education, the performance of faculty members, the tools used in the educational process, higher studies, scientific research, financing of higher education and material potentials

The inadequacy of the quality of the educational service provided to students and the level of service quality that meets their desires and expectations, whether related to the curriculum, the performance of the faculty members, the methods adopted in the evaluation process, and the adequacy and effectiveness of the system for providing service to students and their care

The weakness of the link between university colleges and sectors of the labor market in terms of the extent of curriculum development in accordance with the requirements of the labor market (Al-Kharabsheh, 2015).

Thus the involving of international professional accreditation in educational services, such as, (AACSB) The Association to Advance Collegiate Schools of Business; (EQUIS) The EFMD Quality Improvement System; Certified Business Analysis Professional (CBAP); Project Management Professional (PMP); Professional Certificate in Team Leadership; Salesforce, HubSpot Inbound Marketing, APICS Certified Supply Chain Professional certification (CSCP), is the motivator to push the educational system to achieve its objectives, mission, and to achieve recognizable performance through which it can provide the needs of students, staff, and work market. Through providing all of the advanced educational means and ways for growth and its search for more support and attention to accomplish the best.

For instance, Bond University is one of only eight business schools in Australia that holds dual AACSB and EQUIS accreditation. *“Both of these accreditations involved a comprehensive application process incorporating the school’s curriculum, grading systems, teaching staff, facilities, resources and graduate outcomes, followed by an onsite visit by the respective review teams”*.

Similarly, the University of Westminster. With a 177- year old legacy as an international university, it had brand recognition but realized that students wanted skills that made them desirable to employers. Listening to the needs of their students, they made the decision to offer digital marketing to the portfolio of the Business School to tap into what their students wanted. By offering a short digital marketing course along with integrating learning content into their Master program they tapped into a market of professionals and

recent graduates that wanted particular skills to move into or progress in their desired career.

This prompted the researcher to extensively research and development in the impact of international professional Accreditation to enhance quality at higher education specially business and accounting college, researcher expects great strength and success of international professional accreditation to: -

Accreditation represents the international seal of approval for business and accounting programs that ensures the educational needs of students are met through high quality, continuous improvement and excellence in education. It is a public recognition of the fact that a college has achieved a certain standard of education

College can prove that the registration and teaching procedures have met the international standard. It means a business school has shown its commitment toward innovations and contributions to the business industry. The learning curriculum is tough and challenging. Not to mention the effective career development for its students. The operation of a business school is carried out ethically and has adequate financial resources

Notably, International-level curriculum and facilities. Business schools with international accreditation provide a guarantee to all things related to the learning process, whether it's quality or quantity, so that it will be in accordance with the global standard. You will have an opportunity to obtain international business learning materials from highly qualified teachers. All of the study programs are carried out in classrooms that are equipped with supporting facilities.

Moreover, international professional accreditation can provide students with specialized skills that can be applied instantly to a role. In addition, industry validated certifications can provide students with access to subject matter experts they may not have had access to before. Above all, on graduation, certified professionals can prove the quality and relevance of their knowledge to employers in order to stand out from the crowd at interview or when an opportunity for promotion arises. So, A graduate from a business school with international accreditation has more opportunities to work in multinational companies. "Guideline for Academic Accreditation in Switzerland".

RESEARCH HYPOTHESES

From the exhaustive review of research problem above, it is expected that professional certificate and quality at higher education are positively related. The following hypotheses are derived to provide direction for the study:

H1: *University performance evaluation meet quality assurance indicators in high education institutions*

H2: *There will be a significant and positive relationship between of international professional accreditation and quality at higher education.*

RESEARCH METHODOLOGY AND PROCEDURES

The research aims to examine the relationship between of international professional accreditation and quality at higher education, the study will be following a survey strategy that most popular in business exploratory and descriptive research filed, is a process collect quantitative data from the study sample with direct or indirect methods to explain, describe, or compare the attitudes, behavior, and knowledge and achieve the study aim (Fink, 2003).

The descriptive survey strategy in this study will be based on describing the relationship between international professional accreditation and quality at higher education, this depends on reviewing previous literature, gathering facts and information and presenting

and analyzing information. To identify factors, explain correlations, describe variables, and provide the necessary treatments to develop and improve them.

The study will be conducted a descriptive survey strategy to collect quantitative data for a sample from large sample for this research. The questionnaires will be distributed to Educational Staff.

The study will collect the secondary data through research tools from previous research papers, dissertations, letters, Arabic, and foreign books from the databases (Saunders, Lewis & Thornhill, 2009).

In addition, it will be collecting the primary data using a questionnaire formulated according to scientific research methods. The questionnaire consists of a set of data collection techniques where all the sample members asked to answer the same questions.

The questionnaire will use a five-point Likert scale is a scale that has several specific answers that provide several neutral options to know more about the study sample opinions and to assist measure their responses and analyze the results, ranging from 1 strongly agree, to 5, strongly disagree, (Sekaran & Bougie, 2016).

The questionnaire included a study of both the dependent variable, quality at higher education, and the independent variable, professional certificate.

The research data will be analyzed by using the Statistical Package for Social Sciences program SPSS (Version 21) as the descriptive statistical method to test the proposed research hypotheses. In addition, this quantitative research will use the deductive approach to analysis. Whereas, all of those analyses will be providing reliable study results. Moreover, the research will be followed the survey research ethics in terms of maintains the samples' data confidentiality and not causes any hurt to them or affect their answers to the questionnaire questions, as well as it will using the answers for research purposes only and writing the results clearly to facilitate their understanding by the readers and completing the research study by other researchers.

RESEARCH LIMITATIONS

There are several limitations in this research, which will affect the study results and Generalize. First, the study examines the influence of international professional accreditation to enhance quality at higher education Notably, business and accounting college without study other sectors.

Second, the research looks at the international professional accreditation from the perspective of Educational Staff Appendix.

STUDY'S OVERALL STRUCTURE

The research will be divided into five sections, The first section explains the introduction: It includes a research overview, the problem, the aim, the objectives, the research hypotheses, the limitations, and the research's structure explanation. The second section will present the literature review relevant to the research; it provides a critical literature review previously published in highly ranked academic journals, summarizes it coherently and rationally, and identifies gaps.

The third section will deal with research methods and methodology; it will present the research Activity Week design, research strategy, research approach, research community, research sample, research boundaries, analytical methods, and ethical considerations. The fourth section will contain the results. The study data analysis's procedure and the hypothesis testing methods will appear and will show all results supported by tables and figures. Finally, the fifth section will end the research with a conclusion; that summarizes the most important

discussions in the research, the research study's limitations, and future research recommendations.

Higher Education Quality

Quality is a rather vague and controversial concept". Higher education institutions provide educational services, and the definition of higher education quality is dependent on various stakeholders who experience them. Students are the main stakeholders of any higher education institution; therefore, their experiences in engaging with the different services provided during their studies can be referred to as service (education) quality (Jancey, Burns, 2013; Ali et al., 2016).

Abd Al-Rahim (2010) defined Quality Management in Education as: "The total efforts made by education personnel to improve the educational product, in line with the needs of the beneficiary and with the capabilities and characteristics of the educational product.

Abu Tahoun (2010) defined Quality Management in Education as: *"The ability of the educational institution to meet the needs of the beneficiaries of the educational institution (society) and its complete satisfaction with the product (students). It is concerned with the extent to which the objectives of educational programs are achieved in graduates in order to achieve community satisfaction as the first beneficiary of the existence of educational institutions"*

Quality Assurance means, Designing and implementing a system that includes policies and procedures to ensure that quality requirements are met, which include standards set by accreditation organizations.

It is clear that quality in education is a complex issue as it includes multiple concepts, the mechanisms of which differ according to the case they address, and it also includes standards and characteristics that must be met in all elements of the educational process at the university.

Notably, our study focuses on the quality of accounting education, which considered as unique among disciplines taught at higher education institutions. The accounting curriculum is closely tied to professional accounting practice and the evolving regulatory environment.

The possibility of benefiting from quality management in institutions of higher education, and in administrative colleges in particular, is important. Education plans include in its various stages a concern for the quality and quality of education, and the productivity of an individual is affected by the amount and quality of education obtained, as he possesses the ability to produce depending on the type and quantity of education that he obtained it, as the quality management in educational institutions achieves the fulfillment of the requirements of society and the needs of its members, and the implementation of the work in the correct manner and with less time, less effort and less cost, and it develops many related values as it leads to satisfying the needs of learners and increases their sense of satisfaction, and improves the reputation of the educational institution in The consideration of teachers, students and the local community, as it satisfies the needs of learners and develops a sense of job satisfaction among the employees of the institution, and achieves the quality of the learner in various aspects of knowledge, skills and ethics (Alimat, 2013).

In addition, administrative leaderships in educational institutions adopt the quality management method, this would improve quality, reduce the error rate, create a better scientific climate, encourage leadership skills among educational leaders and workers in educational institutions, and develop these skills, which contributes to focus. On developing educational processes (Hariri, 2007).

Accreditation is a set of procedures and processes carried out by the accreditation organization in order to ensure that the educational institution has fulfilled the conditions and specifications of the quality approved by the evaluation institution and that its programs comply with the declared and approved standards, and that it has systems in place to ensure quality and continuous improvement of its academic activities (National Quality Assurance and Accreditation, 2004)

It is worth noting that Accreditation process involves internal and external examiners to assure the public about the compliance of prescribed criteria/standards. However, accreditation is a quality assurance process based on self- and peer-assessment having specific standards/criteria for higher education. The purpose of accreditation is to improve academic quality and public accountability of HEIs. So accreditation is a process of QA and improvement where an institution or programme is evaluated based on certain standards NBA (2019).

As for professional accreditation, it is the evaluation of programs in an organization and to ensure the quality of these programs and their suitability to the level of the certificate awarded and in line with the specified international standards.

In order for higher education institutions to succeed in applying the philosophy and quality management system and achieving accreditation, it is necessary to take into account the fulfillment of major requirements, including (Hammouda, 2011).

1. Education and training: where all those involved in the implementation of the philosophy of quality management are required to be subject to processes and training programs, and to teach them about the methods and tools necessary for the success of the application, according to solid foundations, and to ensure the achievement of the required results.
2. Reshaping the culture of the university institution: When introducing any new principle to any organization, it must start from reshaping its culture, as the process of staff acceptance or rejection of this principle depends on their culture and beliefs, and accordingly the philosophy of quality management depends on the existence of a new institutional culture different from the traditional culture Prevailing in that institution.
3. Encouragement and motivation: so that workers who perform good or distinguished work are encouraged, praised and acknowledged for their efforts and credit is given to them for any success they have contributed to achieving.
4. Consulting external experts: with the aim of supporting internal expertise, and assisting in developing solutions to problems that may arise when starting the actual implementation.

Impact of Accreditation on the Quality of Accounting Education

Professional courses focus on knowledge and practice, which are taught both in the context of the educational institution and in the field of professional practice (McChlery, Paisey, 2003), the relationship between higher education and practice is dynamic, and the role of professional entities is extremely important in the global economy, Accreditation provides a link between higher and professional education. Thanks to incorporating some elements of professional education into academic curricula, students learn technical issues, which may help them to reinforce their legitimacy in any future work, including when they are being assessed critically (Paisey, 2000). It also ensures that students are provided with the skills and knowledge necessary in the business world and desired by employers as well as practicing professionals. Interactions with professional associations provide opportunities for students and higher education institutions to meet practitioners, as well as utilize the rich resources and materials of the certifying institution for classroom purposes, In light of this, the question arises whether the accreditation of study programs by professional organization improves their quality.

There are two types of accreditation: institutional and specialized. Institutional accreditation known as regional accreditation, college often apply for specialized

accreditation for a specific degree program or area of study. For business schools, the world's leading authority on quality business and accounting education programs is AACSB International—The Association to Advance Collegiate Schools of Business (AACSB).

AACSB International, the Association to Advance Collegiate Schools of Business, is a global, nonprofit membership organization of educational institutions, businesses, and other entities devoted to the advancement of management education. AACSB International provides its members with a variety of products and services to assist them with the continuous improvement of their business programs and schools. In addition to providing its members with products and services, AACSB International strives to identify challenges and trends that are facing the business education industry through its research and various initiatives. In addition, the school go through an external continuous improvement and quality assurance review process, to ensure its curricula is effectively managed and is consistent with the business school's overall stated mission. AACSB 2013 Accounting Standards.

In the accounting literature, there exist several studies, which investigate the influence of the AACSB1 accreditation on the educational process,

For instance, Blanthorne & Westin (2016) examined the Volunteer Income Tax Assistance (VITA) program in accounting education in the US. They provided a discussion of the background and history of the program and include a review of the academic literature surrounding the VITA program since inception. Characteristics of the VITA program and the various implementations.

Were discussed: (1) benefits and challenges, (2) alternative implementations, and (3) best practices. In the context of the background discussion of the VITA program, a survey of US accounting programs regarding the VITA program was conducted ($n = 309$, 35% response rate). Tabulated results showed that 213 (69%) were currently active with student participation; 44(14%) never had a program; and the remaining 52 (17%) had discontinued the program. An analysis of chi-square statistics showed that private schools had a higher frequency of never having a VITA program, and AACSB schools had a higher frequency of having a currently active program. No association was found between institutional focus (i.e., teaching, balanced, research) and VITA program status. Of the institutions that had discontinued the VITA program, the most frequently reported reasons dealt with lack of institutional and faculty support.

Similarly, Trinkle, et al. (2016) explored the factors associated with CPA exam success using NASBA data for candidates from 2005–2013 ($n = 259,778$). Results showed that the most successful candidates were young, male, and possessed a degree from an AACSB accredited institution. Exam success was higher when the degree-granting institution had a separately accredited accounting department and the institution was private.

Moreover, Meier & Smith (2015) explain how these programs play a vital role in fulfilling the education advisory boards' calls to internationalize the accounting curriculum and investigate the extent to which schools are incorporating these programs. This paper provides a review of the details from our hand-collected data on the short programs that are offered by AACSB-accredited institutions. By integrate the information from our collection of data on existing programs, prior literature, pronouncements from educational advisory boards, and select faculty interviews to offer an analysis of the course design and travel considerations for schools contemplating such an opportunity for students in their programs, This study points to international differences in what accounting programs offer students to meet the demands of an increasingly globalized business community. As universities struggle to provide the most educational value while balancing limited resources, the information provided in this study is a valuable resource.

In addition, Bline et al. (2016) investigated the associations among accounting faculty and accounting program characteristics and CPA exam performance for first-time test takers.

NASBA data for the period 2005–2013 for 675,083 first-time test takers, The exam scores for each of the four sections (AUD, FAR, BEC, and REG) were positively associated with (1) percentage of faculty with teaching and research specialty in that area, (2) school's research ranking (ranking is reversed scored), (3) percentage of accounting faculty with CPA designation, (4) average SAT score for candidate's institution, (5) AACSB accreditation, and (6) whether the student was enrolled in a graduate program.

On the other side, Zarzycka, et al. (2018) presented paper aims to investigate the quality of academic education in the context of ACCA accreditation from the perspective of students. The identification of their views contributes to the ongoing discussion surrounding the quality of accounting education, and how it relates to practice. The study based on an online survey questionnaire. There was a total of 384 responses used in the study, provided by students of three leading Polish universities. The results contribute to a better understanding of accreditation processes and students' expectations. They may also be useful to more successfully design and develop accounting curricula at higher education institutions, which have already been accredited or are considering such a possibility.

The results of the studies presented above allow us to assume that accreditation adds value to the educational process. Previous studies recommended for more research studies in order to identify, measure, and document the benefits obtained from an accredited accounting program to inform the accrediting entities, institutions seeking or maintaining accreditation, and the individuals who participate in the process. Our study aims to investigate Impact of accreditation on the quality of accounting education from the perspective of critical stakeholder group students.

FIELD STUDY AND ANALYSIS OF RESULTS

The researchers review the study methodology, sources of data collection, as well as the characteristics of the study population (the research sample) and the most important results of the statistical analysis that were obtained after analyzing the data included in the questionnaire.

1- Study Methodology and Data Collection: The researcher use the descriptive and analytical approach, and data were collected from secondary sources represented in books, magazines, periodicals and scientific research related to the subject of the study, in addition to the primary data sources represented by the study tool (questionnaire), which was designed to identify the opinions of the study sample With regard to the influence of international professional accreditation to enhance quality at higher education.

2- Study Population and Sample: The study population consisted of Educational Staff, who numbered (40).

3-The Validity and Reliability of the Study Instrument: The validity and reliability of the study instrument was verified through the apparent validity (the validity of the opinions of the arbitrators). For its paragraphs as follows:

A. Constructive validity: The two researcher verified the extent of the structural validity of the questionnaire by calculating the correlation coefficients between each axis of the questionnaire and the total degree of the axes combined. With a high reliability coefficient, and all the study axes have a strong correlation coefficient, as the value of the Pearson correlation coefficient between the axes reached (0.921) when the value of the significance level Sig is less than (0.05) where the value of Sig is (0.000). Therefore, the resolution is considered true when put it to measure.

B. The Stability of The Questionnaire: The stability of the questionnaire means the degree of its consistency, consistency and continuity when it is repeated at different times. The whole paragraphs of the resolution are (0.950), and the value of the Cronbach alpha

coefficient is high for each axis of the resolution, ranging between (0.864 -0.920), which means that the stability is high and statistically significant.

HYPOTHESIS TESTING

Testing First Hypothesis

This part describes summary descriptive statistics related to. The main dimensions of the first hypothesis "*University performance meets quality requirements at higher education institutions.*" in regarding "*Institutional commitment to quality improvement, Academic programs development processes, Supporting improvement in teaching quality*", To verify the validity of this hypothesis, the Average and standard deviations of the opinions of the study sample were extracted in the paragraphs related to the hypothesis, as follows:

Institutional commitment to quality improvement

Table 1 presents the summarized descriptive statistics related to Institutional commitment to quality improvement. Respondents were asked to indicate Perceptions related to the degree of compliance with relevant practices for Institutional commitment to quality improvement in Figure 1.

Table 1 DESCRIPTIVE STATISTICS TO THE COMMITMENTS OF INSTITUTIONAL COMMITMENT TO QUALITY IMPROVEMENT				
Institutional commitment to quality improvement	Average	Std.deviation	Mode	Median
The Institution has a clear quality plan.	2.34	0.99	2	2
The institution supports and disseminates the quality culture among all stakeholders.	2.24	0.69	2	2
The institution keeps and provides the necessary resources to manage quality.	2.19	0.84	2	2
The institution has a quality unit supported with qualified and well trained employees and enough resources.	2.22	0.88	2	2
The first axis	2.25	0.85		

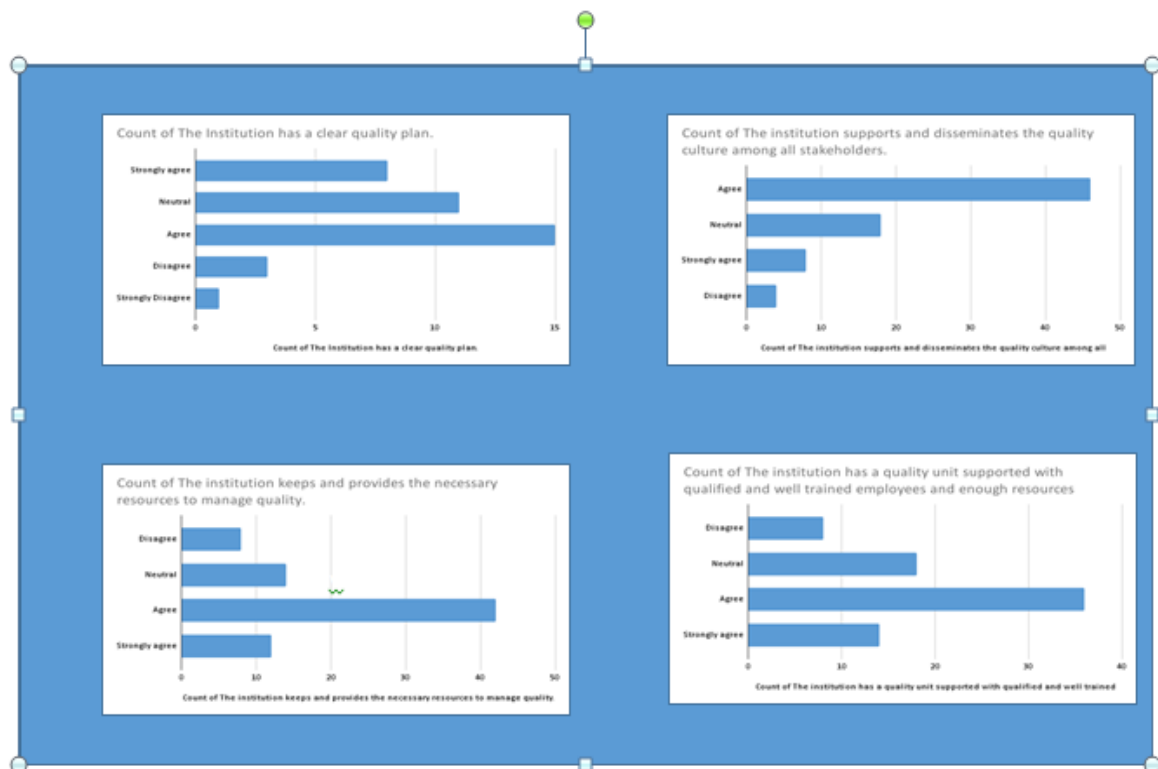


Figure 1
QUALITY IMPROVEMENT

Arithmetic mean value (2.25 overall score), and a standard deviation (0.85), And the value of the level of significance Sig is less than (0.05), where the value of Sig is (0.000), and the researcher attribute that to the Educational Staff of the study sample believe that the Institutional commitment to quality improvement may improve and develop the quality requirements at higher education institutions.

Academic Programs Development Processes

Table 2 and Figure 2 presents the summarized descriptive statistics related to Academic programs development processes. Respondents were asked to indicate Perceptions related to the degree of compliance with relevant practices for Institutional commitment to quality improvement.

Table 2 DESCRIPTIVE STATISTICS TO THE COMMITMENTS OF ACADEMIC PROGRAMS DEVELOPMENT PROCESSES				
Academic programs development processes	Average	Std.deviation	Mode	Median
The academic program's content is up to review from time to time.	2.04	0.83	2	2
The academic programs review is including benchmarking studies with other universities and professional certificates contents.	2.56	1.02	2	2
Each academic unit has its own industrial advisory expert board who can provide the necessary consultation in developing and reviewing the offered programs.	2.85	0.83	2	2
The institution has an internal central specialized committee to evaluate and controls the process of	2.53	0.97	2	2

offering new programs or closing outdated ones and reviewing the current programs.				
The second axis	2.43	0.91		

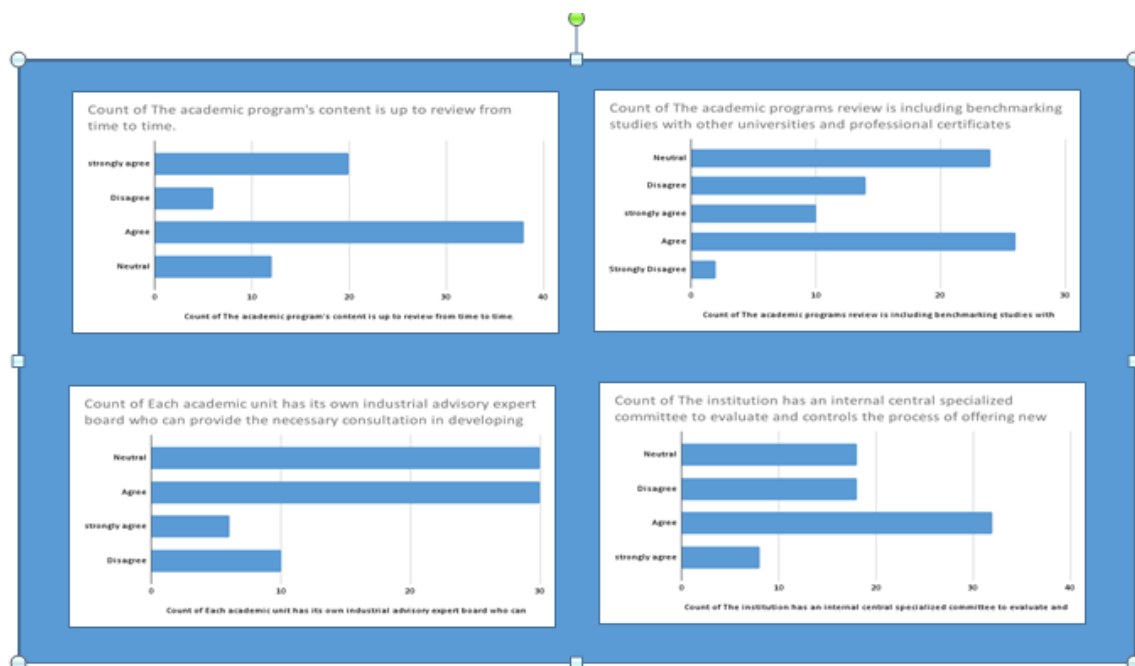


Figure 2
DESCRIPTIVE STATISTICS

From the above, it is clear that all the answers of the study sample showed a general trend towards approval of the paragraphs of the second axis "*Academic programs development processes*", towards the acceptance of the first hypothesis that states: "University performance meets quality requirements at higher education institutions" During the general arithmetic mean of the second axis paragraphs, where the general arithmetic mean value (2.43 overall score), and a standard deviation (0.91), And the value of the level of significance Sig is less than (0.05), where the value of Sig is (0.000), and the researcher attribute that to the Educational Staff of the study sample believe that the academic programs development processes may improve and develop the quality requirements at higher education institutions.

Supporting Improvement in Teaching Quality

Table 3 and Figure 3 presents the summarized descriptive statistics related to Supporting improvement in teaching quality, Respondents were asked to indicate Perceptions related to the degree of compliance with relevant practices for supporting improvement in teaching quality.

Table 3 DESCRIPTIVE STATISTICS TO THE COMMITMENTS OF SUPPORTING IMPROVEMENT IN TEACHING QUALITY				
Supporting improvement in teaching quality	Average	Std.deviation	Mode	Median
The institution has teaching development plans to enhance teaching skills.	2.26	0.97	2	2
The institution supports the curricular and	2.41	0.89	2	2

extracurricular activities and innovation.				
The institution supports the use of new and advanced technology.	2.04	0.83	2	2
The institution encourages faculties to participate in training and professional development sessions.	2.29	0.81	2	2
The institution adopts and applies effective monitoring system to assure the faculty participation in professional development activities.	2.48	0.92	2	2
The institution hires high skilled trainers to conduct the professional development programs	2.65	0.97	2.28	2
The third axis	2.34	0.90		

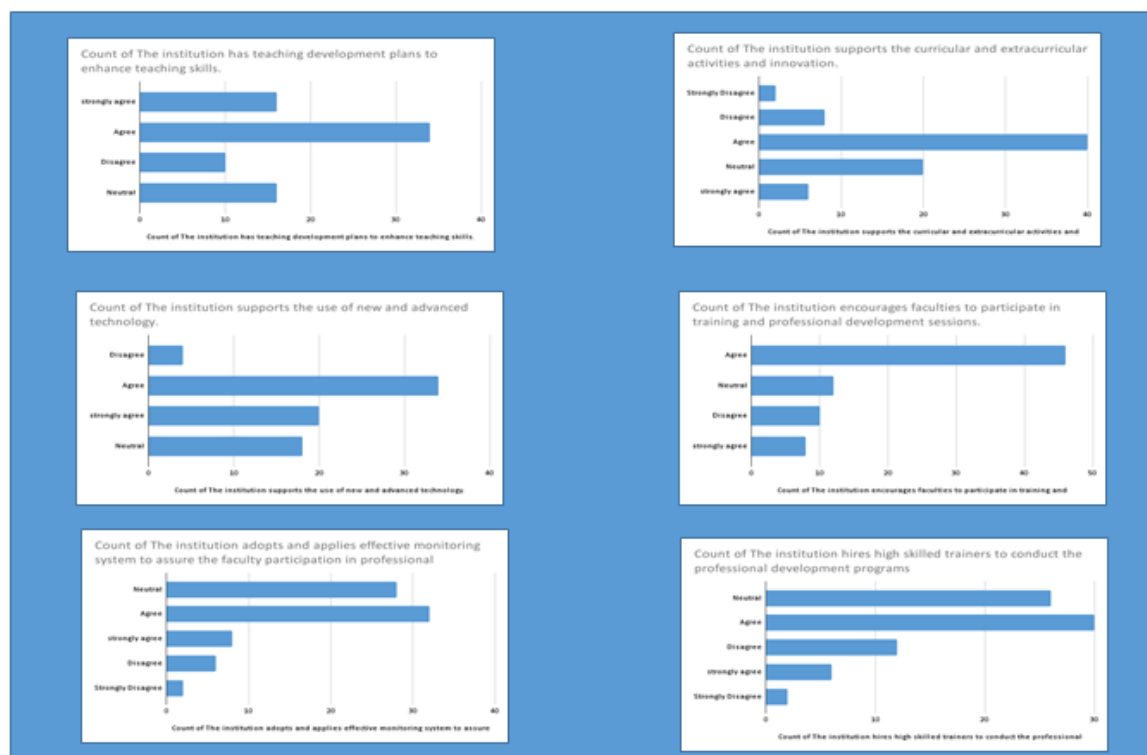


Figure 3
DESCRIPTIVE STATISTICS

From the above, it is clear that all the answers of the study sample showed a general trend towards approval of the paragraphs of the third axis "Supporting improvement in teaching quality", towards the acceptance of the first hypothesis that states: "University performance meets quality requirements at higher education institutions". During the general arithmetic mean of the third axis paragraphs, where the general arithmetic mean value (2.34 overall score), and a standard deviation (0.90), And the value of the level of significance Sig is less than (0.05), where the value of Sig is (0.000), and the researcher attribute that to the Educational Staff of the study sample believe that the Supporting improvement in teaching quality may improve and develop the quality requirements at higher education institutions. The responses of the study sample indicate that Institutional commitment to quality improvement, Academic programs development processes, Supporting improvement in teaching quality, contributes to a high degree in improving the quality requirements of higher education and thus accepting the first hypothesis "University performance meets quality requirements at higher education institutions".

Testing Second Hypothesis:

This part describes summary descriptive statistics related to the main dimensions of the second hypothesis "*There will be a significant and positive relationship between International Accreditations and quality at higher education institutions.*" in regarding "Stakeholders, satisfaction, Graduation outcomes, Academic Reputation", To verify the validity of this hypothesis, the Average and standard deviations of the opinions of the study sample were extracted in the paragraphs related to the hypothesis, as follows:

Stakeholders' Satisfaction

Table 4 and Figure 4 presents the summarized descriptive statistics related to related to the degree of compliance with relevant practices for Stakeholders, Stakeholders, satisfaction, Respondents were asked to indicate Perceptions satisfaction.

Table 4 DESCRIPTIVE STATISTICS TO THE COMMITMENTS OF STAKEHOLDERS, SATISFACTION				
Stakeholders' satisfaction	Average	Std.deviation	Mode	Median
Students gain confidence that the degree has high value and recognition.	2.21	.68	2	2
The curriculum will be in alignment with the market needs requirements.	2.34	.82	2	2
The accreditation of higher education institution will provide the market with well-trained and skilled employees who can enhance the quality of the decisions.	2.43	.80	2	2
The accreditation of higher education institution will provide the market with well-trained and skilled employees who can effectively use the companies' resources.	2.51	.74	2	3
The accreditation of higher education institution will enhance the teaching learning process.	2.56	.74	2.78	2
The fourth axis	2.41	.76		

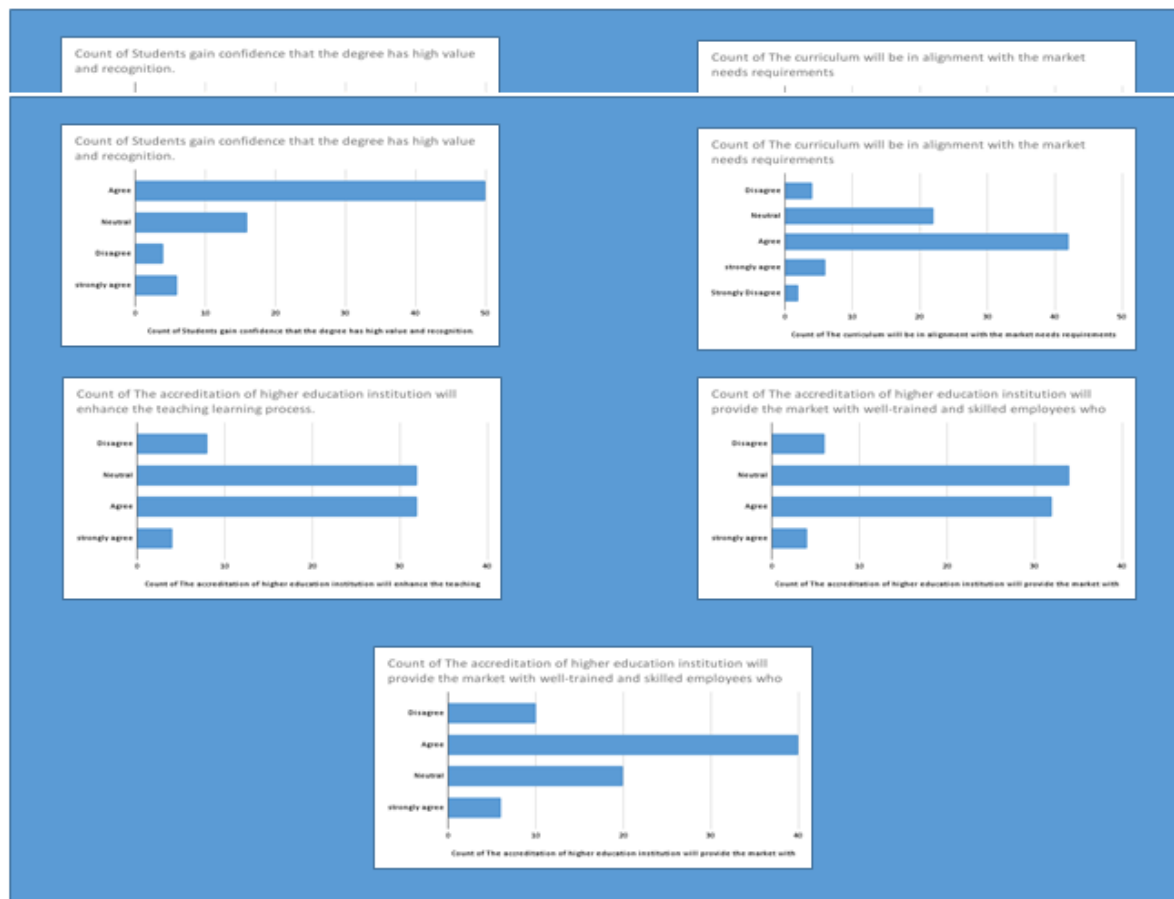


Figure 4
DESCRIPTIVE STATISTICS

Trend towards approval of the paragraphs of the fourth axis "*Stakeholders' satisfaction*", towards the acceptance of the second hypothesis that states: "*There will be a significant and positive relationship between International Accreditations and quality at higher education institutions.*" During the general arithmetic mean of the fourth axis paragraphs, where the general arithmetic mean value (2.41 overall score), and a standard deviation (0.76) , And the value of the level of significance Sig is less than (0.05), where the value of Sig is (0.000), and the researcher attribute that to the Educational Staff of the study sample believe that the Stakeholders' satisfaction may enhance the relationship between International Accreditations and quality at higher education institutions.

Graduation outcomes

Table 5 and Figure 5 presents the summarized descriptive statistics related to Graduation outcomes, Respondents were asked to indicate Perceptions related to the degree of compliance with relevant practices for Graduation outcomes.

Table 5 DESCRIPTIVE STATISTICS TO THE COMMITMENTS OF GRADUATION OUTCOMES				
Graduation outcomes	Average	Std.deviation	Mode	Median
The learning outcomes indicate the quality of any academic program.	2.14	0.72	2	2
Faculty members are usually engaged in developing curriculum and assessment to assure the	2.39	0.86	2	2

achievement of learning.				
The accreditation process will enhance the quality of teaching and learning which will lead to better measurement of the learning outcomes.	2.24	0.73	2	2
Targeted learning outcomes are set after consulting the academics and professionals	2.56	0.83	.78	2
Learning outcomes usually developed to meet the requirements of professional practices, and international accreditation requirements	2.26	0.67	2	2
The Fifth axis	2.32	0.76		

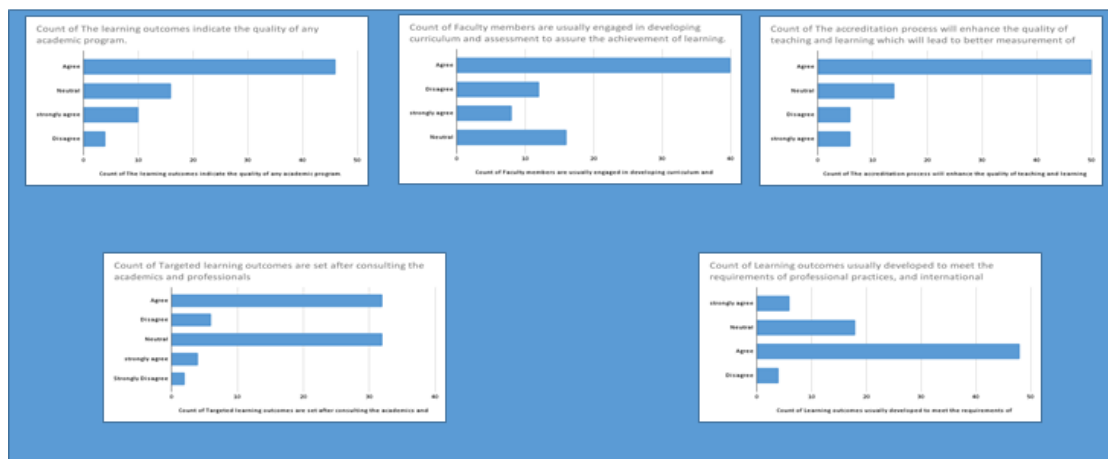


Figure 5
DESCRIPTIVE STATISTICS

Significant and positive relationship between International Accreditations and quality at higher education institutions. During the general arithmetic mean of the fifth axis paragraphs, where the general arithmetic mean value (2.32 overall score), and a standard deviation (0.76), And the value of the level of significance Sig is less than (0.05), where the value of Sig is (0.000), and the researcher attribute that to the Educational Staff of the study sample believe that the Graduation outcomes may enhance the relationship between International Accreditations and quality at higher education institutions.

Academic Reputation

Table 6 and Figure 6 presents the summarized descriptive statistics related to Academic Reputation, Respondents were asked to indicate Perceptions related to the degree of compliance with relevant practices for Academic Reputation.

Table 6 DESCRIPTIVE STATISTICS TO THE COMMITMENTS OF ACADEMIC REPUTATION				
Academic Reputation	Average	Std.deviation	Mode	Median
The accreditation will enhance the academic institutions reputation.	2.04	.73	2	2
The accreditation will enhance the ability of the academic institutions to have funding.	2.34	.88	2	2
The accreditation will enhance academic processes.	2.39	.80	2	2
The Sixth axis	2.26	.77		

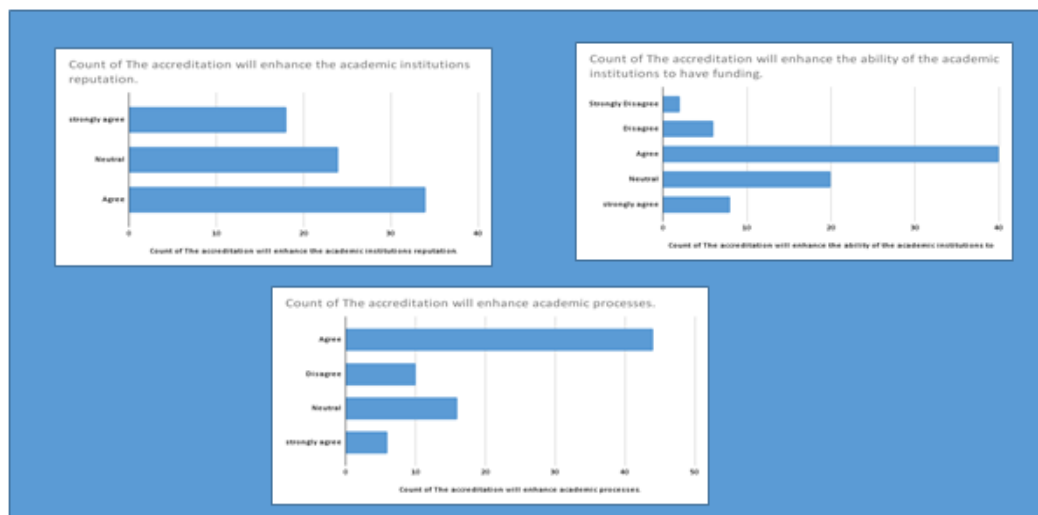


Figure 6
DESCRIPTIVE STATISTICS

From the above, it is clear that all the answers of the study sample showed a general trend towards approval of the paragraphs of the Sixth axis "Academic Reputation", towards the acceptance of the second hypothesis that states: "There will be a significant and positive relationship between International Accreditations and quality at higher education institutions." During the general arithmetic mean of the Sixth axis paragraphs, where the general arithmetic mean value (2.26 overall score), and a standard deviation (0.77), And the value of the level of significance Sig is less than (0.05), where the value of Sig is (0.000), and the researcher attribute that to the Educational Staff of the study sample believe that the Academic Reputation may enhance the relationship between International Accreditations and quality at higher education institutions.

The responses of the study sample indicate that Stakeholders, satisfaction, Graduation outcomes, Academic Reputation, contributes to a high degree in achieving international accreditation for higher education institutions and thus accepting the second hypothesis "There will be a significant and positive relationship between International Accreditations and quality at higher education institutions."

CONCLUSION

The research aims to examine the relationship between of international professional accreditation and quality at higher education, the findings of this study provide an interesting input into the discussion around the design of quality assurance and improvement systems in higher education generally, and for accounting education specifically. The research results support accepting the first hypothesis "University performance meets quality requirements at higher education institutions", as The responses of the study sample indicate that Institutional commitment to quality improvement, Academic programs development processes, Supporting improvement in teaching quality, contributes to a high degree in improving the quality requirements of higher education. as well as accepting the second hypothesis "There will be a significant and positive relationship between International Accreditations and quality at higher education institutions." in regarding "Stakeholders, satisfaction, Graduation outcomes, Academic Reputation".

Although the results of this study provide a greater understanding of academic ac-

counting education and accreditation, further research is needed, whereas the proposed study linked to the use of a questionnaire as the main research method. The reliability of survey data may depend on how the respondents are encouraged to provide accurate, honest answers or on the different interpretation of certain questions and the subsequent answers. Therefore, the mere use of questionnaire-based surveys is not sufficient in thoroughly assessing the quality of education.

As a result of the emergence of challenges facing the achievement of international professional accreditation, the lack of appropriate guidance with regard to quality assurance, lack of financial motivation offered, lack of experience by the concern faculty and lack of cooperation by teaching staff, the actual results in terms of fulfilling the requirements of international accreditation in higher education and accounting education in particular. Selection is already available, but still less than required.

RECOMMENDATIONS

The following can be recommended:

1. Attention to study the cooperative behavior of members of quality assurance and accreditation units as a goal that must be adopted in universities.
2. Seeking to gain every member of the quality assurance and accreditation units in universities the conviction of the importance of the role he plays, and this means that officials provide not only the necessary assistance and capabilities, but also moral support and continuous encouragement.
3. Establishing an independent professional accreditation board at the level of the Arab world to evaluate and control quality in Arab educational institutions in line with international standards.

REFERENCES

- AACSB 2013 Accounting Standards. (2013). Retrieved September 9, 2015, from <http://www.aacsb.edu/accreditation/standards/2013-accounting/las>
- Abu Tahoun, Amal Lotfi. (2010). Educational planning and its cultural, *social and economic considerations*.
- Abdul R., & Najah Z. (2010). Total Quality in Education, *First Edition, Amman*.
- Ali, F., Zhou, Y., Hussain, K., Nair, P. K., & Ragavan, N. A. (2016). Does higher education service quality effect student satisfaction, image and loyalty? A study of international students in Malaysian public universities. *Quality assurance in education*.
- Hariri, R. (2007). Preparing administrative leaderships for future schools in the light of total quality.
- Al-Kharabsheh, O.M. (2015). Management of Quality and Accreditation among Higher Education Institutions.
- Alimat, Saleh N. (2013). Total Quality Management in Educational Institutions (Application and Development Proposals, *First Edition, Second Edition, Amman*.
- Apostolou, B., Dorminey, J. W., Hassell, J. M., & Rebele, J. E. (2017). Accounting education literature review (2016). *Journal of Accounting Education*, 39, 1-31.
- AROQA 7th Annual conference. (2015). Impact of Quality and Accreditation in Education.
- Blanthorne, C., & Westin, S. (2016). VITA: A comprehensive review of the literature and an analysis of the program in accounting education in the US. *Issues in Accounting Education*, 31(1), 51-69.
- Bline, D. M., Perreault, S., & Zheng, X. (2016). Do accounting faculty characteristics impact CPA exam performance? An investigation of nearly 700,000 examinations. *Issues in Accounting Education*, 31(3), 291-300.
- Fink, A. (2003). *How to sample in surveys* (Vol. 7). Sage.
- Hammouda, Rami H. (2011). Modern Concepts in Educational Administration Functions, *First Edition, Amman*.
- Hurst, C. M. (2002). *Total Quality Management in Higher Education: How concepts and processes manifest themselves in the classroom*. University of Idaho.
- Jancey, J., & Burns, S. (2013). Institutional factors and the postgraduate student experience. *Quality assurance in education*.
- Kumar, P., Shukla, B., & Passey, D. (2020). Impact of accreditation on quality and excellence of higher education institutions. *Investigación Operacional*, 41(2), 151-167.
- Meier, H. H., & Smith, D. D. (2016). Achieving globalization of AACSB accounting programs with faculty-led study abroad education. *Accounting Education*, 25(1), 35-56.

- McChlery, S., & Paisey, C. (2003). Quality in Professional Accounting Education provision in the UK—the CIMA experience. *Accounting Education*, 12(2), 197-225.
- Zarzycka, E., Krasodomska, J., & Biernacki, M. (2018). The perceived impact of accreditation on the quality of academic accounting education: students' perspective. *Zeszyty Teoretyczne Rachunkowości*, (99 (155)), 187-208.
- National Quality Assurance and Accreditation. (2004). The Quality Assurance and Accreditation Handbook: National Quality Assurance and Accreditation.
- NBA. (2019). National Board of Accreditation, Disponible en <http://www.nbaind.org/accreditation.aspx>
- Paisey, C., & Paisey, N. J. (2000). *A comparative study of undergraduate and professional education in the professions of accountancy, medicine, law and architecture*. Institute of Chartered Accountants of Scotland.
- Mark, S., Philip, L., & Adrian, T. (2009). Research methods for business students.
- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill Building Approach* (7th ed.), New York: Wiley & Sons.
- Swiss University. (2002). Guideline for Academic Accreditation in Switzerland, *The Swiss University Conference. December 2002*.
- Trinkle, B. S., Scheiner, J., Baldwin, A. A., & Krull, G. (2016). Gender and other determinants of CPA exam success: A survival analysis. *The Accounting Educators' Journal*, 26.
- Vostrikov, A. S. & Nikitina N. S. (2000). Quality of Education in Technical University, Center for Quality Management. *5Reasons Educators Are Embracing Professional Certifications*, 2017.

APPENDIX 1

The Impact of International Professional Accreditation to Enhance Quality at Higher Education.

This questionnaire used a five-point Likert scale ranging from 1 strongly agree, to 5, strongly disagree.

H1: University performance meets quality requirements at higher education institutions

Institutional commitment to quality improvement	1	2	3	4	5
The Institution has a clear quality plan.					
The institution supports and disseminates the quality culture among all stakeholders.					
The institution keeps and provides the necessary resources to manage quality.					
The institution has a quality unit supported with qualified and well trained employees and enough resources.					

Academic programs development processes	1	2	3	4	5
The academic program's content is up to review from time to time.					
The academic programs review is including benchmarking studies with other universities and professional certificates contents.					
Each academic unit has its own industrial advisory expert board who can provide the necessary consultation in developing and reviewing the offered programs.					
The institution has an internal central specialized committee to evaluate and controls the process of offering new programs or closing outdated ones and reviewing the current programs.					
Academic programs development processes	1	2	3	4	5
The academic program's content is up to review from time to time.					
The academic programs review is including benchmarking					

studies with other universities and professional certificates contents.					
Each academic unit has its own industrial advisory expert board who can provide the necessary consultation in developing and reviewing the offered programs.					
The institution has an internal central specialized committee to evaluate and controls the process of offering new programs or closing outdated ones and reviewing the current programs.					

Supporting improvement in teaching quality	1	2	3	4	5
The institution has teaching development plans to enhance teaching skills.					
The institution supports the curricular and extracurricular activities and innovation.					
The institution supports the use of new and advanced technology.					
The institution encourages faculties to participate in training and professional development sessions.					
The institution adopts and applies effective monitoring system to assure the faculty participation in professional development activities.					
The institution hires high skilled trainers to conduct the professional development programs					

H2: *There will be a significant and positive relationship between International Accreditations and quality at higher education institutions.*

Stakeholders' satisfaction	1	2	3	4	5
Students gain confidence that the degree has high value and recognition.					
The curriculum will be in alignment with the market needs requirements.					
The accreditation of higher education institution will provide the market with well-trained and skilled employees who can enhance the quality of the decisions.					
The accreditation of higher education institution will provide the market with well-trained and skilled employees who can effectively use the companies' resources.					
The accreditation of higher education institution will enhance the teaching learning process.					

Graduation outcomes	1	2	3	4	5
The learning outcomes indicate the quality of any academic program.					
Faculty members are usually engaged in developing curriculum and assessment to assure the achievement of learning.					
The accreditation process will enhance the quality of teaching and learning which will lead to better measurement of the learning outcomes.					
Targeted learning outcomes are set after consulting the academics and professionals					
Learning outcomes usually developed to meet the requirements of professional practices, and international accreditation requirements					

Academic Reputation	1	2	3	4	5
The accreditation will enhance the academic institutions reputation.					
The accreditation will enhance the ability of the academic institutions to have funding.					
The accreditation will enhance academic processes.					