

THE STATUS OF ACCOUNTING EDUCATION AND IMPROVEMENT PROCESSES IN UAE

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ABSTRACT

This paper identifies the obstacles to the development of accounting education in both UAE private and non-federal universities organized by the (CAA) with a view to find out the strategies and techniques that are effective to improve the accounting education and profession. The study is based on a sample of 94 university accounting teachers. Initially, 230 questionnaires were distributed to all accounting teachers, working in the Emirate private and non-federal universities regulated by CAA. Based on our results, the most significant affairs that hinder the improvement of UAE education in accounting and the accounting profession involve (i) availability no accounting books related to the needs and environment of the country, (ii) no one is qualified and competent to practice accounting training and others are insufficient recruitment and operation of accounting information systems during education process. The study results recommended several strategies and techniques to make the university accounting education effective. Among several others, they include provision of accounting curriculums in local languages, development of local standards for auditing and accounting in addition to holding examinations of professional accounting in the country.

Keywords: UAE, Accounting Education, Accounting Profession, Accounting

INTRODUCTION

Accountants have the skills to learn and solve the problems necessary to adapt to a rapidly evolving society and strong professionalism, and provide accounting information relevant to the country's needs and environment makes accounting play an important role in the economic development of this country. The systems of developed countries have raised questions among researchers in accounting about its usefulness and suitability to the information needs of developing countries, examples of these systems (United Kingdom and United States of America) (Hutaibat, 2005). Users' needs for accounting information in developing countries may differ from those developed countries (Wallace, 1990). These systems may not be appropriate for users' needs of accounting information in developing countries (Al-Akra et al., 2009; Abu-Nassar & Rutherford, 1996). Finally, accounting systems must be developed to meet the needs of any country (Briston (1978).

In developing countries, Western accounting systems use the IFRS adopted by the IASB for reporting purposes and the International Auditing Standards to review audit procedures and related procedures. Many of these systems do not have audit or accounting standards; this is one of the main reasons why these systems cannot meet the needs of accounting information producers and users in developing countries (see, Briston & Liang, 1990; Briston & Wallace, 1990).

Like many developing countries, the UAE has adopted accounting practices from developed countries. Its accounting education system has been adopted on accounting practice, theory in the United Kingdom and the United States (Averina et al., 2017; Al-Akra et al., 2009; Hutaibat, 2005; Arafat, 2002). On the accounting side of the UAE, most of them consist of titles and courses similar

to the British and American courses, including International Financial Reporting Courses, Auditing, Management Accounting, and Accounting Principles (ROSC, 2005). Programmers did not take into account the environment of developing countries in program design, and thus the method would not be feasible in their industry, which led to the belief that accounting practices in developing countries and educational programs would not contribute to the development of effective accounting systems necessary for economic development.

Developing countries' understanding of the problems of using accounting software will help them design appropriate strategies to address problems, so it was important to study these problems. This study identified problems that hinder the improvement of accounting education in both the private sector and the United Arab Emirates. We note that there is little in the literature of comparative education in developing countries, especially the Gulf States Compared with the literature available in Western industrialized countries in scientific experiments and contexts so that there are many of these literature, In addition to strategies that should be examined and which can improve accounting and accounting profession in the UAE (The study was conducted in the UAE for the above reasons (Tikly, 2001)).

Accordingly, the main objectives of this research paper are to determine the obsoletes and problems that are hindering the development of accounting education in both UAE private and non-federal universities organized by the (CAA) and identify techniques to improve it, and the search for the accounting instructors views in each of the UAE's private and non-federal universities organized by the Commission on 2 cases:

- A) Identify the obstacles to the development of accounting education in both UAE private and non-federal universities organized by the (CAA)?
- B) In both private and non-federal universities organized by the (CAA), what strategies are likely to be effective in improving accounting education?

The other sections of this research are: methods of data collection in the study and research methodology, discussion of the conclusions and results of the research, review of the literature of the empirical study on accounting education, and descriptive analysis.

REVIEW OF LITERATURE

An Overview and Related Work

Carnoy (1999) & McGinn (1996) have argued that the existence of globalization that influenced models of educational policies and practices led to a rethinking of the structure, content and purpose of education. In addition, to evaluating results and teaching methods, Some of these changes have been driven by economic forces, while political, technological, and cultural have been driven by others. Over the past two decades, the following factors: emerging markets, foreign education, global ideas, communication, and individual movements have led to the changing environment of higher education around the world (Huang, 2007). In addition to its significant expansion in many countries to meet growing economic and social demands, we can say that it has become more global than ever before. Accounting and accounting education cannot be separated from each other. They are closely interrelated, so that the quality of education plays an important role in the development of the accounting profession. It should contribute to enabling people to become professional accountants by promoting continuing professional accounting in developing countries through cooperation and efforts shared between accounting educators and professional practitioners.

There are many recognized and influential factors in accounting education as follows (Yong, 2012):

Non- Practical Accounting

At present, Traditional accounting teaching methods "Spoon-fed" are still used by most universities, which often express the economy and business in a tedious and confusing way. For example, commonly, to explain accounting principles "T account is used", in addition to explaining exercises "during the class" that do not reflect the real application of accounting in the labor market, which cannot improve the students practical skills and enable them to deal with the complex problems that they may be faced, as well as they use the textbook as a guide only. It should be noted that there is no interest in the real description of the accounting system in the accounting courses but rather they focus on the basic principles of accounting.

Lack of Practice Activities in Education

The educational aspects as a whole should not be focused on accounting, but must be a practical course, because the student needs a real working environment.

Although most schools have accounting laboratories with installed financial software that enable students to get some opportunities to practice, many of which hardly make them a real practical labs.

Training Goals are Relatively Simple

Accountants need to have high – level skills" With the rapid development of economy". One of the most neglected topics in the current educational accounting system is that the most important thing students will learn at university is "how to do it" without paying attention to "why we do it," which mainly aims to train more accounting staff for SMEs. Because of the great change in the situation, intensive training covering students' skills and relying on textbooks will not lead to their success in the future. Therefore at present, this system will not meet the accounting staff requirements, which will result in their inability to deal with problems which are requiring more professional provisions.

Given the table 1 below, which summarized the most important problems (Wallace et al., 1990) and attempts to improve accounting in developing countries (Novin and Baker's 1990)?

Table 1
ACCOUNTING PROBLEMS
Lack of concepts of administrative accounting and incomplete and late records
lack of accountability
The need to increase the number of trained accountants according to the level of training required at the technical or professional level and whether the organization should include public and private sector accounting
The lack of clerics of support staff to create and complete documents, maintain accounts, ledger, magazines, reporting
weak internal control
Attempts to Improve Accounting
Develop accounting Curriculum that they thought were more appropriate
Develop strategies that can be used to enhance education and training in accounting and accounting practice

We note that 80 people believe that they are familiar with the accounting profession as the researchers expect, and that the participants in the study have experience in teaching, work or both related to these countries. They also noted that there are several factors hindering the accounting progress in these countries, which researchers classified in three categories as follows:

A) Relevant Economic and cultural factors: Which include:

- 1) Effects of culture and religion,
- 2) Insufficient funds for an accounting development programmer,
- 3) Low levels of (commercial and economic development, general education),
- 4) Political constraints.

B) Relevant Educational factors: Which include:

- 1) Lack of sufficient qualified instructors,
- 2) Lack of professional accounting schools,
- 3) Accounting textbooks in the local language that have become obsolete,
- 4) Insufficient salaries for accounting trainers,
- 5) The impact of the Western accounting system that dominated education and accounting practice, which contributed to making accounting Curriculums obsolete and irrelevant.

C) Professional factors: Which include:

- 1) Low accounting profession,
- 2) Inadequate public understanding of the accounting role,
- 3) Information of making business and economic decisions,
- 4) Low of (usage of accounting, present accounting standards),
- 5) Current accounting practices are not related to the local environment.

Also, there are (21) strategies classified into categories that can be used to improve accounting education as follows:

A) Professional Strategies: Which include:

- 1) Establishing professional accounting organizations; and providing professional accounting examinations and certifications,
- 2) limiting the general accounting of accredited accountants,
- 3) Setting professional, accounting, auditing standards,
- 4) Determining accounting information needs of the country,
- 5) Using accounting software's for processing data,
- 6) Providing and requiring continuing education for accountants after graduation from college,
- 7) Include accounting standards in law,
- 8) Urge the participation of accountants in community activities,
- 9) Selecting number of accountants needed.

B) Educational Strategies: Which include:

- 1) Development and training of local accounting professors,
- 2) Education on the benefits of the accounting role for businessmen,
- 3) Raising educational requirements for accounting,
- 4) Providing practical training for accounting students during their college education,
- 5) Education on the accounting role and its usefulness for the economic development,
- 6) Developing accounting textbooks at local language,
- 7) Encouraging professional-university cooperation,
- 8) Encouraging Accounting Association activities for students.

In addition to the above, professional trainers must be trained in their home country, this is for three reasons:

- 1) When trainees finish their studies, they may not wish to return home.
- 2) The link between the needs of the motherland and the trained foreign staff may be marginal.
- 3) The cost of sending staff to third countries for training is considered high.

There is a set of recommendations by the authors that must be taken into account, include:

- 1) Encourage close cooperation in developing countries between universities and the accounting profession.
- 2) In order to facilitate the use of materials and courses developed by developed countries; it is best that English is the language of instruction in accounting.

Given the research conducted by Akathaporn, et al., (1993) in Thailand, its main objective was to find those surveyed on the accounting problems facing accounting education, profession and training, as well as the effectiveness of strategies used to enhance it, the results of their researches have summarized exactly as in the classification above of Novin & Baker's (1990) recommendations.

A similar study was conducted by Al-Basteki (2000) for the above strategies and recommendations to enhance the practice and profession of accounting in Bahrain and have summarized as follows:

- 1) Provide practical training for accounting students during their university education,
- 2) Setting plans between accountants and practitioners to promote coordinated research,
- 3) Providing continuing education to accredited accountants,
- 4) Urging accountants to participate in social activities,
- 5) Supervision and local development of professional accounting examinations and certificates,
- 6) Setting local accounting standards and raising educational requirements for accountants at the entry to the profession level,
- 7) Encourage training of accounting teachers by developing plans to achieve this and developing accounting textbooks in Arabic language,
- 8) Setting disciplinary measures against violators, programs for cooperative teaching arrangements between the profession and the university code of ethics for accountants,
- 9) Upgrading and training local accounting educators.

Finally there is a need to understand and anticipate about the value added of the computer applications study which is taught in Jordanian institutions of higher education through their ability to predict the students' perceptions of value added that may be their previous experience in using them, as well as enhancing students' learning experience (Al-Khadash & Al-Beshtawi, 2010). We can say that the least effective strategy was the development of accounting books in the local language "Arabic", this is because the most appropriate language for companies is English in addition to setting local standards for auditing and accounting.

One of the most important things that were not good for the accounting profession is that people who do not have the necessary qualifications end up becoming professional accountants and auditors, and also the very general need to enter the accounting profession; so the first strategy was very important. The most important reasons for continuous education of accredited accountants and strengthening the responsibilities and powers of accounting in UAE are that the most effective strategy to strengthen the profession of accounting and accounting practice in UAE makes accountants when entering the profession level in an increase to their educational requirements, this is what the results have revealed.

Some Facts of Accounting Education in UAE

In the 1980s and 1990s, higher education was restructured in the UAE, where American advisors played an important role; the Higher Colleges of Technology and Zayed University (ZU) are examples of institutions created specifically to meet the highest standards required for a federal higher education institution. With the help of Egypt for educational consultancy and staff, the UAE University was established as its first university in 1977, Zayed University is one of the universities seeking accreditation from the US regional accreditation bodies and some other universities

(Findlow, 2005), for which all its citizens receive, for the first time, free public higher education (Naggar Gaad, 2001).

The Federal Higher Education System has undergone rapid development and progress since the United Arab Emirates Union in 1971 and there was no proper infrastructure for the development of the educational system prior to the discovery of oil in the 1950s (Al-Dahri, 2002). Several universities in the United Arab Emirates have established high-level curriculums partnerships with foreign higher education institutions. College of North Atlantic of Canada, Carnegie Mellon University of Pennsylvania, and Middlesex University in the United Kingdom and the University of Wollongong in Australia are examples of foreign university branches established in the UAE in recent years (Joseph & Lunt, 2006). We note that the complex problems of most governments and the mixed results that the implementation of political reform have led to these problems; because the implementation of state policies to reduce levels of government in which the state is less control, in particular developing countries where there is no need for compatibility between local requirements and with dominant and universal value, and developed countries in terms of level and quality of participants in education, this requires the state to manage and maintain control over the quality standards necessary for state legitimacy and educational policy, which would create a conflict.

The global higher education provided developing countries with many advantages "although it expose them with certain risks", in practice, new policies, values and frameworks most closely associated with the North American higher education model are being institutionalized. Higher education in the UAE is witnessing a process of profound institutional change institutional change involves the abolition of political institutions and frameworks of values associated with the existing Egyptian model and policy reform since the UAE Union (Naidoo, 2011). We can say that the reasons for the rapid quantitative and qualitative expansion of higher education in the UAE are due to the increasing demand for postgraduate and bachelor programs (Joseph & Lunt, 2006).

The failure of students to meet admission criteria in many higher education institutions is associated with lower quality, in most Middle Eastern countries, in primary and secondary education (Rupp, 2009), as well as retaining faculty members, the impact of their employment and not using English as a language of instruction. One of the advantages of higher education in the American style is the difference in the pattern of education in several respects "Compared with the other in which students learn to save facts because of the reliance on the system of lectures and examinations", including: analysis and critical thinking, students focus, English-speaking faculty in the West and students use English text books. As well as facing a number of challenges such as lack of funds and resources for poor countries such as Yemen, Recruiting students to richer countries (Ghabra & Arnold, 2007). Education in this way is the best form of higher education.

Modern education trends, greater focus on students, research promotion, quality control application, retention of high quality faculty, recruitment, acceptance of global integration, improvement of university governance system, clear policies and procedures, integration with local culture and laws, one of the most prominent solutions" Which can only improve higher education" proposed by scientists to meet challenges (Rupp, 2009; Ghabra & Arnold, 2007), these challenges include: due to legal and cultural concerns, some foreign faculty members have reservations about their arrival in the region " despite housing arrangements, competitive salaries and tax benefits", Some higher education institutions have seen rapid movement in key administrators, particularly foreign institutions in the region, others expressed reservations about censorship of educational

materials (Rupp, 2009; Ghabra & Arnold, 2007). We note that there are links to US universities in some way and partnerships by many new institutions, In addition, there are billions of dollars allocated by the GCC to the development of higher education (including Kuwait, Saudi Arabia, Bahrain, Qatar, Oman and the United Arab Emirates), as well as a significant expansion of the scope of private higher education (Deghady, 2008).

A large number of research partnerships or campus-based satellite or consulting programs or joint certification programs have been created by many American universities and colleges, including (the University of Texas at Austin, Texas A & M University, Virginia Commonwealth University, UC Berkeley, George Mason University, Carnegie Mellon University, Georgetown University, Yale University), All of the above are the major transformations experienced by the region in terms of higher education (Rupp, 2009).

METHODS OF DATA COLLECTION AND RESEARCH METHODOLOGY

Institutions in the United Arab Emirates that are located in the government and private sector, profitability and non-profit and branches of other institutions of other countries and some types of confessions that exist in the region can be divided into 3 sections:

1. There will be 76 licensed institutions including non-federal and private institutions regulated by the Commission by 2017, So that these institutions are classified under the category (Commission for Academic Accreditation (CAA) licensed institutions).
2. Institutions operating in accordance with the Emirate's legislation, within the recognized free zone in Dubai and Ras Al Khaimah, but without a federal license, and following to the international institutions that provide instructions for the degrees awarded by the campus, these institutions are classified under the category (Free zones branches that are not licensed by (CAA))
3. Universities and colleges such as Zayed University, United Arab Emirates University, Federal Institutions (Higher Colleges of Technology HCT).

The main objectives of this research paper are to identify what factors effectively contribute to the improvement of accounting education in the UAE from strategies and techniques, as well as the problems that are obstructing it. Accordingly, we find that, with the exception of universities not accredited by the CAA and federal universities in this study, the scope of data is limited to universities accredited by the CAA in the UAE, It has been divided into 2 cases:

- A) The development of accounting education, in terms of the obstacles that hinder it.
- B) How to improve accounting education by identifying effective strategies.

The questionnaire has been divided into three sections:

First

Personal information to clarify its background such as: field experience, education level.

Second

In addition to the problems they believe to be important, also the accounting problems that hinder the enhancement of accounting education, so that the reference to the scale of 1 "very unimportant" and "critical" represented by the scale 5.

Third

Conduct an assessment using a scale of 1 that is "less effective" to 5, in order to assess the effectiveness of strategies developed to improve accounting education, with the addition of any strategies that they think are important, and it had been designed and distributed to more than (230) of study sample which consisting of all accounting instructors employed in each Emirate private and non-federal universities regulated by the CAA which totaled nearly 230, where 94 were returned, which means that the response rate reached to 41%.

Taking into consideration some other local circumstances and the local accounting environment; some adjustments were made to the necessary factors and elements, although the questionnaire was adopted from a previous research by other researchers in both developing and developed countries who had done some accounting work, a comparison of respondents' early and late responses was made on the basis that they were more likely to be similar to non-response and as recommended in the literature, significant differences were not found and therefore no evidence of non- Response bias, which was referred to as "non-response bias tests".

FINDINGS

The Study Sample Characteristics

The analysis section the first part of the study, presents the characteristics of the respondents under study in general, which enable us to make sure that they are qualified to participate in this study as well as to understand their backgrounds. So they appointed the country they acquired the most recent certificate "as requested", and the field experience duration, based on our results, Table 2 shows three results for the respondents majority,

1. 60% acquired "from USA or UK" while 27% "from other countries such as India and Malaysia" their certificate.
2. With regard to their experience and Academic qualifications Summarized as follows:

The percentage of those who have worked for less than 5 years is 64% and 8.5 % for more than 5 years and less than 10 years, this means that 12.5 % have experience in accounting between more than 10 to less than 15 years, whereas 15% Who have more than 15 years of experience.

Finally, educational qualifications were as follows: PhD degree with 89.5% of them, Master's degree with 10.5 %.

Table 2			
PROFILE OF RESPONDENTS			
	No. of respondents	percentage	Cumulative percentage
The state where you received the latest academic degree "Certificate"			
UK or USA	56	60%	60%
Other State "Arabian"	12	13%	73%
other countries	26	27%	100%
Years of Experience			
Less than 2	31	33%	33%
More than 2- less than 5	29	31%	64%

More than 5- less than 10	8	8.50%	72.50%
More than 10 – less than 15	12	12.50%	85%
More than 15	14	15%	100%
Academic qualification			
Master Degree	10	10.50%	10.50%
PhD Degree	84	89.50%	100%
Other	0		

Findings of Study/Survey

The Results of the Research Questions are Summarized as Shown Below

Q1: What are the developmental obstacles to the profession and accounting education in the UAE?

There are many obstacles facing developing countries in improving accounting education and their accounting profession, including the United Arab Emirates (Mah'd, 2010), which have made their accounting systems ineffective and thus have slowed economic growth. It is necessary to carefully examine and understand these problems So that the development of effective plans and strategies is possible.

This part aims to provide an analysis of the data of the accounting teachers in the UAE universities through the survey conducted on their feelings about obstacles which they believe limit the development of accounting education and their accounting profession (Table 3).

Table 3			
PROBLEMS OF ACCOUNTING EDUCATION IN UAE			
Accounting education problems	Min	Max	Medium
1. Lack of local accounting textbooks.	2	5	2.87
2. Lack of sufficient qualified instructors.	1	5	4.67
3. Lack of co-operation between academics and practitioners.	2	5	3
4. Lack of accounting publication and research.	2	5	3.15
5. Lack of relevance of the present accounting practices to the local environment.	2	5	3.7
6. Inadequate use of computers in accounting teaching.	2	5	4.56
7. Inadequate understanding of the role of accounting by the public.	2	5	2.9
8. Shortage of professional accounting schools/centers.	2	5	3.72
9. Irrelevant accounting curriculum.	2	5	3.85
10. Most teaching methods are based on lectures that do not allow the opportunity to participate, research, analyses.	1	5	2.9
11. 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
12. Irrelevant and outdated textbooks.	2	5	3.25
13. Inadequate library resources.	1	5	2.55
14. Inadequate salaries of accounting instructors.	2	5	2.67
15. Lack of co-operation between academics and practitioners.	2	5	3

16. Most accounting textbooks used by UAE universities are based on the business environment of developed countries (particularly UK and USA) without adaptation to UAE environment.	2	5	3.8
17. Poor university infrastructure means that most professors have heavy teaching loads.	2	5	3.05

Participants believe that to improve the data there are five factors considered important and have an average result of up to 4.55. However, the factor that they believe is unimportant to hamper the development of accounting education and the accounting profession in the UAE has scored 3 point, and according to the above table, the most important factor, as participants think, is the second factor, which is related to the lack of qualified trainers as the average is approaching 4.60 points, which means that it is of very significant importance as well as inadequate use of computers in accounting teaching with 4.56 points, while they believe that the accounting curriculum and irrelevant accounting textbooks are not important factors hindering improvement, and that the lack of awareness of graduates of the importance of vocational qualification in their careers makes them lack the incentive to pursue professional qualifications and the idea that it is difficult to pass exams, as well as it is easy to get good jobs for graduates. Consequently, they do not pursue professional accounting qualifications after their studies directly resulting in a decrease in the number of qualified UAE accountants and educators.

Q2: Describe the effective strategies that can contribute to improving accounting and accounting education in the UAE?

Strategies that can contribute to improvement vary from one country to another in developing countries so it is important that an analysis is made to determine the appropriate ones in accordance with prevailing circumstances. The difference is due to the different social environment, culture, politics and economy of each country.

As shown in Table 4, according to the average score for each strategy, participants have pointed a scale of 1 that is "ineffective" and 5 "very effective" as well as a method of evaluating it in terms of effectiveness. As we see in the current section, it analyzes data to identify strategies that can be effective in improving education and the accounting profession.

Techniques of Accounting profession and the accounting education	Min	Max	Medium	SD
1. Strengthening the powers and responsibilities of the UAE accounting profession.	1	4	2.55	0.986
2. Determining the number of accountants needed by the country.	2	5	3.65	0.678
3. Encouraging cooperation between the accounting profession and university.	1	5	3.15	1.62
4. Localizing professional accounting examinations	2	5	3.8	..853
5. Establishing professional accounting organizations in UAE.	1	5	2.67	1.56
6. Providing practical training to accounting students during their university training.	2	5	4.75	0.506
7. Developing accounting textbooks in Arabic language.	2	5	2.87	0.911
8. Having locally developed and supervised professional accounting examinations and certification.	2	5	4.2	0.723
9. Encourage coordinate research between accounting educators and practitioners.	2	5	4.66	0.747
10. Developing accounting textbooks cases which reflect local issues.	2	5	4.36	0.845

The results show that almost all educational strategies are effective in promoting accounting profession and the accounting education as believed by both accounting specialists and practitioners. The training of accounting students in practice during their university training is an effective strategy to improve training in accounting and education and can be effective according to the data below. They also concluded that teachers should complete the explanation of educational materials by covering what is happening in the real world and it should be noted that the assessment is at least three or more points of five points effectively, which means that students should learn how to apply the theory they learn in practice; because accounting is a practical application.

The data indicate that coordinated research among teachers and practitioners of accounting has many examples of their various forms, including: Disseminate the information carried out by each group by creating a platform, or sharing it, and note that this information is centered around research projects, conduct joint research projects "Which can be persuaded accounting firms to help finance their strategy" can be very effective, As well as professional accounting examinations and certificates that have been developed locally and supervised as well.

They reckoned that the reflecting local issues and development of accounting books, is an effective strategy with a score of 4.36 out of 5 points as shown in the table 1.3. Teachers' opinions are best judged because they do almost daily research as well as a great knowledge of the relevant experiences, in addition to the use of accounting books during teaching, in terms of the effectiveness of this strategy, and researchers have suggested that accounting books for developing countries are likely to be inappropriate. Thus, expressing them in language, symbols they understand can be motivated to study, due to their different environments, is supportive of teachers' views.

Finally, however, data suggest that to enhance accounting profession and accounting education by developing accounting books in local languages will not be an effective strategy, based on our findings.

DUSCUSSION AND CONCLUSION

Contrary to widely available literature including the experiments by industrialized Western countries, as well as the patterns of accounting education in Developed Countries, there is however, little literature on comparative accounting education for developing countries, especially, in the Gulf States (Tikly, 2001). This motivated us to conduct this study to identify the affairs & factors that contributed effectively the state of current accounting education in UAE's s both private and non-federal universities, and submit recommendations that will contribute to improvement of accounting education. No accounting education programs have been developed by most developing countries from scratch; these countries adopted the accounting education programmers initially developed for other countries (developed countries) "that did not meet their accounting information needs", due to differences in accounting information requirements as well as those relating to economic, cultural and political development among them in addition to they are not considered suitable to be used in the design of effective accounting systems. Therefore, the accounting system may not satisfy the accounting requirements of a less developed country for the same reasons.

Based on our results, the most significant affairs that hindered the improvement of UAE education in accounting and the accounting profession in particular, involve: non-availability of accounting books related to the needs and environment of the country, no one is qualified and competent to practice accounting training. To address these issues, the following sets of strategies

are recommended to make accounting education effective for developing countries and UAE in particular. They include:

1. Providing accounting curriculums in local languages,
2. Developing local standards for auditing and accounting, in addition to holding examinations of professional accounting in the country,
3. Encourage accounting professors to participate in international and national Seminars and research to develop their skills, in addition to translation into Arabic, and local book production by local authors,
4. Conduct updating and developing for magazines, educational materials, references and accounting methods, and to make teaching methods more effective by using local expertise and environment, in addition to update the academic curricula and plans.

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