



RESEARCH ARTICLE

The impact of the variation of study plans in accounting education programs in Saudi public universities on graduates and labor market requirements "Comparative Study"

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ARTICLE INFO	ABSTRACT
Received: Aug 15, 2024 Accepted: Oct 25, 2024	The study aimed to identify the impact of the variation in study plans in accounting education programs (bachelor's level) in Saudi public universities on graduates and labor market requirements. The study was based on the descriptive analytical approach, the historical approach, and the comparative approach. A comparison was made between the study plans for accounting education programs (bachelor's level) for a number of Saudi public universities. The study concluded with several results, the most important of which are: there is a discrepancy in the total number of study units approved to obtain a bachelor's degree in accounting in accounting programs in Saudi public universities, and there is a large discrepancy in the number of compulsory accounting courses according to what is stated in the study plans, which negatively affects the quality of learning outcomes. Based on the results of the study, several recommendations were presented, the most important of which are: the authorities responsible for study plans in accounting education programs in Saudi universities must coordinate to develop a comprehensive study plan that considers the homogeneity of the compulsory specialization courses in terms of description, content, and number of approved study units. And setting standards for building and developing study plans based on several determinants, including consistency with the Saudi Qualifications Framework, benchmark comparisons, and the competence of those responsible for developing these study plans.
Keywords Study Plans Accounting Education Graduates Labor Market Requirements	
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INTRODUCTION

University education is one of the main pillars in building capacities and skills within society, and it is an important factor in the development of the economy and the dissemination of the knowledge society, as universities contribute to an effective role in developing the cognitive capacity of society through their three functions of teaching (knowledge dissemination), scientific research (knowledge production), and community service (knowledge application). Where universities contribute as educational institutions in providing qualified human cadres (preparing qualified human capital for production) and developing their creative capabilities to meet the needs of society in various Social, economic and cultural fields. The success of accounting education programs depends on the success of proper planning of teaching. Curricula are the main means through which universities offer their educational programs and then carry out their functions. Universities seek to update their study plans in line with knowledge and technical development and the requirements of the labor market, and to match academic accreditation standards.

To perform their role successfully, universities make strategic planning that begins with defining their vision, which defines their identity, formulates their mission statement, and determines their main and operational objectives. As an essential part of their strategic planning, universities design study plans that they offer, whether at the bachelor's and bachelor's levels, which are called (bachelor's programs)) or at a higher level for diplomas, master's and doctorates, which are called (graduate programs).). (Mustafa, 2017, 2).

The study plan is a set of courses that a student must successfully pass to obtain a bachelor's degree or diploma in the major he is studying. It is a description of what the graduate studied to achieve progress and excellence of the university at all levels, whether locally and globally. The study plan has basic criteria, including: taking into account the principle of priorities and capabilities of the student and the college in terms of hope and available reality, and adopting the concept of comprehensiveness and integration in terms of the needs of both the student and society, and taking into account flexibility in order to keep pace with the changes that occur in the educational system due to its link to modernity and renewal of knowledge, as well as taking into account the aspect of continuity so that the study plan is continuously constructive and identical to the curriculum in its three dimensions of knowledge, skill and emotion, and taking into account the minimum and maximum Teaching units. Also, studying the compatibility of the language of education and teaching for each program and the requirements of the current and future labor market and taking the appropriate decision on them, and reviewing the total number of hours for each of the requirements of the university, college, specialization and elective subjects. To verify the quality and excellence of the study plans, it is necessary to coordinate work with all the authorities responsible for the plans such as academic departments and colleges, the University Agency for Educational and Academic Affairs, the Deanship of Development and Quality, the Department of International Cooperation, and national and international academic accreditation bodies to follow the methodology Studied to ensure the construction of scientifically distinguished and academically recognized study plans, achieving the quality of teaching and self-learning required and commensurate with the labor market and future requirements. (Zamil, 2017).

The discrepancy in the study plans is the result of the lack of agreement on the main axes on which these study plans are based, including taking into account the principle of priorities and possibilities for the student and the college in terms of hope and available reality, and the adoption of the concept of inclusiveness and integration in terms of the needs of both the student and society, and taking into account flexibility in order to keep pace with the changes that occur in the educational system due to its link to modernity and renewal of knowledge, as well as taking into account the aspect of continuity so that the study plan is continuously built and identical to the curriculum in its dimensions. The cognitive, skill and emotional trilogy, considering the minimum and maximum number of teaching units. Also, studying the compatibility of the language of instruction and teaching for each program and the requirements of the current and future labor market and taking the appropriate decision thereon, and reviewing the total number of hours for each requirement of the university, college, specialization and elective subjects.

Study problem:

The discrepancy in the study plans, the inconsistency, integration and the progressive and cumulative sequence in terms of cognitive, skill, behavioral and practical, affects their ability to achieve their assigned goals and enable students to acquire the various necessary cognitive, behavioral and practical skills. Hence the need to review study plans, not only scientific content, but also review the foundations and standards on which they are built and designed. Where the vision, mission and objectives vary between university accounting education programs, which is acceptable within the framework of the uniqueness, privacy and excellence of each university and the surrounding environment, and the names of specialization courses may be similar to university

accounting education programs, but they differ in contents and in course descriptions in terms of the number of teaching units. , the language of instruction is knowledge, skills and values, in addition to the difference in the total number of hours for obtaining a bachelor's degree between university accounting education programs in these universities, which may affect the performance of graduates, labor market requirements and competitive advantage in employment. In this context, the problem of the study can be formulated in the following questions:

- 1- Is there a discrepancy in the study plans in accounting education programs in Saudi public universities in the Kingdom of Saudi Arabia?
- 2- What is the impact of the discrepancy in the study plans in accounting education programs in Saudi public universities on the performance of graduates?
- 3- What is the impact of the discrepancy in the study plans in accounting education programs in Saudi public universities on the requirements of the labor market?

Study hypotheses:

Based on the questions of the study problem, the hypotheses of the study were formulated as follows:

H1- "There are statistically significant differences between the variation of study plans in accounting education programs in Saudi public universities and the performance of graduates."

H2- "There are statistically significant differences between the variation of study plans in accounting education programs in Saudi public universities and the requirements of the labor market."

The importance of the study:

- 1- The importance of university accounting education and its role in providing academically and professionally qualified human cadres in the field of accounting profession.
- 2- Highlighting study plans as a main tool through which universities present their academic programs to carry out their functions.
- 3- The quality of study plans achieves the quality of teaching and self-learning required and commensurate with the requirements of the labor market.
- 4- Benefiting from the results of the study in preparing the necessary strategic plans to develop study plans for university accounting education programs and improve the performance of university accounting education programs.
- 6- Enriching the local and regional library with this type of important research.

Objectives of the study:

- 1- Studying and knowing the study plans in accounting education programs in Saudi public universities.
- 2- Studying the impact of the variation of study plans in accounting education programs in Saudi public universities on the performance of graduates.
- 3- Explaining the impact of the variation of study plans in accounting education programs in Saudi public universities on the requirements of the labor market.
- 4- Providing important information that contributes to improving the quality of study plans in accounting education programs in Saudi public universities.

STUDY METHODOLOGY

The study relied on the descriptive analytical approach, the historical approach, and the comparative approach. A comparison was made between the study plans for accounting education programs (bachelor's level) for a number of Saudi public universities.

Study population:

The study population consists of (30) Saudi public universities. Due to their large number, a sample of the study population was selected to compare the study plans for accounting education programs for public universities represented in (8) universities (King Saud University, King Abdulaziz University, King Khalid University, King Faisal University, Taif University, Taibah University, Princess Nourah University, and Northern BORDER University) and this sample was selected from the study population based on several aspects: The date of establishment, size, excellence, global classification indicators, geographical distribution, and modernity , in order to highlight the variation in the study plans in the accounting education programs of these universities and their impact on the performance of graduates and the requirements of the labor market.

Limitations of the study:

Spatial boundaries: The study was limited to study plans in accounting education programs (for the bachelor's stage) in several Saudi public universities in the Kingdom of Saudi Arabia (King Saud University, King Abdulaziz University, King Faisal University, King Khalid University, Taif University, University Taiba, Princess Nourah University, and Northern Border University).

Time limits: 2024 AD / 1446 AH.

Study variables:

Study plans for accounting education programs are independent variable, and the performance of graduates and labor market are dependent variable.

Previous Studies:

Study (Khaled Abdel Rahman, Adel Abdel Ghani 2020), the study aimed to find out the extent to which accounting education contributes to the development of professional skills required by IAS 3 among students. A descriptive and analytical approach was adopted. The study reached a number of results, including accounting education contributes to a moderate degree in the development of those skills required by the standard. It recommended the need to restructure accounting education in Yemeni public universities in line with the requirements of the International Accounting Education Standard (3).

Study (Al-Sherbiny, 2019, 302-340) The study aimed to monitor the problems related to building and developing study plans from the point of view of members of the study plans and programs committees at King Khalid University. The study relied on the descriptive approach, and a questionnaire was constructed and applied to a sample of participating faculty members. In the study plans and programs committees at King Khalid University. The study reached a number of results, including There are problems related to designing plans and developing curricula, including duplication of information in courses and failure to keep pace with modern changes and lack of compatibility with the labor market. There are problems related to the skills of those responsible for developing study plans, including weak ability to achieve consistency between teaching strategies and Methods of evaluation methods and content, and the lack of training programs related to curriculum development mechanisms. The study recommended a number of recommendations, including focusing on courses that enable students to acquire life skills and achieve compatibility with the needs of the labor market. Determine the specifications of the beneficiary in light of local and global developments. The curricula respond to the requirements of society and the changes that occur in it.

(Al-Jahdali approach:hman, 2019) , the study aimed to find out the suitability of accounting education in Saudi universities to the requirements of the labor market by studying the effectiveness of international academic accreditation standards on the efficiency of the outputs of accounting

departments, and studying the effectiveness of developing their curricula when applying these standards in raising the professional competence of graduates, the study relied on the descriptive

Analytical approach:

The study reached several results, including there is a relationship between the effectiveness of curriculum development when applying academic accreditation standards and raising the efficiency of graduates, and that the current curricula are able to provide the graduate with some professional skills. The study recommended a number of recommendations, including Include in the curricula systems that enable students to use quantitative methods and address accounting problems, and recommends strengthening the relationship between accounting departments and the labor market.

(Abdul Rahman Mohammed Suleiman 2018) the study aimed to identify the role of the use of accounting education in the field of accounting to develop the skills of graduate students, and questions were answered and study hypotheses tested. The descriptive analytical approach was relied upon. The study reached a number of results, including: the accounting curricula applied currently in Palestinian universities do not provide graduate students with the modern technological capabilities and skills required for employment. The study recommended the need to reconsider plans and curricula current study in accounting departments in Palestinian universities.

(Al-Zamili, 2016, 286-312) the study aimed to show the role of accounting education in developing the professional skills of graduates of the Department of Accounting represented in intellectual skills, technical and practical skills, personal skills, communication skills, organizational skills and business administration, research An exploratory study of the opinions of a sample of faculty members and graduates of the Department of Accounting at the University of Qadisiya. The study reached several conclusions, the most important of which is that accounting education helps in developing both intellectual loans, technical and practical skills and personal skills for graduates of the accounting department, as for communication skills, organizational skills and business administration, accounting education in its current form does not help develop these skills. The study reached a set of recommendations, including the need to pay attention to accounting education and develop it to keep pace with the rapid and successive changes and developments in the contemporary business environment, and the need to pay attention to professional skills and work to develop them.

(Eshmila and Tarli, 2013) the study aimed to determine the extent to which there is a gap between accounting education curricula and the requirements of the Libyan labor market in addition to identifying the most important elements causing it. The study reached several results, the most important of which are: the accounting education curricula in Libyan universities do not meet the requirements of the labor market from the point of view of faculty members and graduates of accounting departments in Libyan universities. The study recommended a number of recommendations the most important of which are: the work of joint programs between the accounting departments and the labor market, to develop and update curricula, and to set standards to ensure the appointment of highly qualified faculty members.

By reviewing previous studies, the researchers conclude that they addressed accounting education from different angles. The study (Al-Sherbiny, 2019) is considered the closest to this study in dealing with study plans, but it differs from the current study in dealing with the problems related to constructing and developing study plans from the point of view of the members of the study plans and programs committees at King Khalid University. The current study differs from these previous studies in its use of the comparative approach, in addition to examining the impact of the variation in study plans in accounting education programs (bachelor's level) in Saudi public universities on graduates and labor market requirements. which has not been addressed in previous studies, and the scarcity of studies that have dealt with this topic.

First: Theoretical Framework:

The concept of accounting education:

There are several definitions of the concept of accounting education, including:

Accounting education is "a set of knowledge, skills, rules and accounting capabilities adopted by universities and institutes in the accounting aspect through a set of appropriate programs, methods and means, taking into account the developments that occur in the social environment in accordance with the requirements of the labor market (Al-Obaidi, Salman, 2020, p. 275)

Accounting education: An integrated system consisting of a set of interrelated elements with the aim of providing accounting cadres (academic and professional) through the availability of operational processes represented in the various means of education such as curricula, accounting applications, field training and others. (Qatanani, Owais, 2013, 7)

Universities are at the forefront of the bodies responsible for providing accounting education through courses that focus on providing the learner with scientific and practical abilities and skills, which requires universities to build plans and programs and develop them in a way that provides the student with basic knowledge and keeps pace with the development of the economic and social environment and the requirements of the labor market. Accounting education is of great importance as it allows the accounting profession to carry out the growing responsibilities entrusted to it, through Providing the profession with distinguished accountants. The continuous and successive fundamental changes in the contemporary business environment in terms of knowledge, informatics, technology, and communications imposed the need to pursue accounting education these changes, which increased interest in developing university accounting education towards accounting education appropriate to the labor market. (Mohammed, 2016, 195-196)

From the foregoing, the researchers conclude that accounting education is a system consisting of a set of elements that aim to provide qualified accounting cadres academically or professionally. By providing operational processes represented in various means of education. Accounting education has a pivotal role in the development of the accounting profession, as the outputs of accounting education are the inputs of the accounting profession

The concept and foundations of preparing the general framework for study plans:

Planning in general is very difficult, especially when it is related to building study plans, as study plans in universities are the backbone of their reputation and competitiveness because these plans constitute a description of what the graduate studied to achieve progress and excellence of the university at all levels, both locally and globally. The success of any study plan depends very much on the scientific, academic and experience qualities of academics and specialists in a way that reflects international standards, and to achieve the refinement of the personality of students in its image. Civilized. One of the most important features of any educational institution is its study plans and academic programs that shape and shape its graduates, and colleges need a continuous review of their educational outputs to ensure the compatibility of these outputs with the requirements of the labor market by presenting new programs or reformulating and updating old programs.

The study plan was defined as: "The process of programming the academic content of a course subject into topics, the learning of each subject will be organized in an academic week, to be distributed over the number of lectures allocated to teaching the course per week, with the aim of achieving the learning objectives of the course through teaching and learning activities, and with a kind of measurement, evaluation and follow-up processes." (Al-Tal and Bazheer, 2008)

Foundations for preparing the general framework of study plans:

The general framework of the study plans includes the following foundations:

- 1- Determining the objectives of the college and its specializations.
2. Identification of human and material inputs.
3. Identify the needs of the labor market.
- 4- Reviewing the experiences of international, Arab and local universities, and applying local and international academic accreditation standards.
5. Develop the initial design of the plan.
- 6- Benefiting from the views of the relevant authorities such as the corresponding scientific departments and centers and the labor market on the proposed plan.
7. Determine graduation requirements based on the information survey.
8. Organizing the distribution of hours of graduation requirements and placing them in a general structure (university requirements, College Requirements, Specialization Requirements – Free Hours)
9. Determine the university's binding requirements for all students.
- 10- Develop a unified method for numbering and coding courses for all courses taught at the university.
11. Develop a unified method for defining prerequisites for courses.
12. The evaluation and description of the courses should be in the same form and the same steps for all courses.

Study plans for accounting education programs in Saudi universities:

The university accounting education plan is based on a scientific basis that produces a number of topics, and each topic is divided into a number of courses, and the student should acquire an appropriate amount of professional knowledge, whether accounting knowledge or other, and is supposed to develop his various professional skills and behaviors. (Al-Abyari ,2011, p. 784)

Accounting departments in universities aim to provide students with the accounting knowledge and skills necessary to practice the profession - with high efficiency and qualify male and female students to work in a team spirit, by providing them with personal skills. It also aims to develop the accounting profession, in cooperation with various professional bodies, and hold seminars and courses in the field of accounting and auditing, and the development of curricula into advanced scientific curricula compatible with those in international universities. The accounting departments also aim to meet the requirements of the labor market, through scientific research that contributes to enriching knowledge, and development and providing support and advice to various sectors (Arab, 2014, pp. 185-186).

According to the academic accreditation standards Second Criterion: Teaching and Learning: Sub-Standard 2.2 Curriculum. The test (2.2.1) of sub-standard 2.2 of the curriculums indicated that: " The curriculum takes into account the achievement of the objectives of the program, its educational outcomes, and scientific, technical and professional developments in the field of specialization, and is reviewed periodically." The test (2-2-2) of sub-criterion 2.2 of the curriculum indicated that "the study plan achieves a balance between the general requirements and the requirements of the specialization, and between the theoretical and applied aspects, as well as taking into account the sequence and integration between the courses. The study plans for the programs of accounting departments in Saudi public universities require that the student complete from (121) to (140) credit hours to obtain a bachelor's degree distributed over (4) years with (8) levels of study divided into:

- 1- University Requirements: Credit hours required by the university for all students.

2- College Requirements: Credit hours are required for all students admitted to it, regardless of their majors.

3- Program Requirements: Credit hours required by the Department of Accounting for all students.

4- Elective courses: Elective hours approved by the Department of Accounting or other departments.

Labor Market Requirements:

The requirements of the labor market in this study are:

- Skills: technical skills, computer skills, communication skills, planning and financial reporting, self-learning skills, creativity, development of logical thinking and behavioral skills, English language proficiency skill, practical problem-solving skill, negotiation and time management skills, information technology knowledge skills and the use of accompanying programs.

- Knowledge: Knowledge of basic accounting concepts, principles, standards, policies and theories for the practice of the accounting profession, knowledge of technical procedures, accounting axioms and ethics of practicing the profession. Know how to measure accounting and non-accounting information. Knowledge of preparing, presenting and discussing financial reports. Knowledge of adapting to the work environment.

- Abilities: the ability to learn, the ability to analyze, think and create the ability to analyze and interpret accounting problems and propose and develop appropriate solutions to them, the ability to negotiate, analyze and discuss financial reports, the ability to apply regulations and laws and adhere to the ethics and behavior of the profession, and the ability to take responsibility, planning, organization, coordination and decision-making.

Saudi universities and their classification criteria:

Saudi Arabia has a high-quality education system that is one of the best in the region, and includes more than 42 public and private universities, in addition to 13 public and private colleges, and 7 military colleges. These institutions play a vital role in the development of education and scientific research and provide diverse educational opportunities in multiple fields that meet the needs of the growing Saudi society and economy.

Saudi Universities Evaluation Classification Criteria

Number of students: The volume of student enrollment is a key measure of the attractiveness of the university and the quality of its education. Universities with a large student population often provide diverse educational programs and have a strong reputation.

-Place and location: The strategic location of the university is a crucial element in attracting students. The university should provide an inspiring learning environment and accessibility, as well as facilities that support the student experience.

Staff: Teaching staff is the heart of quality education, where education experts contribute to students' success and achievement of their academic goals. Leading universities boast highly experienced and competent faculty members.

Student Services: Student services are an essential part of the education experience, as they include academic advising, psychosocial support, and cultural activities, which enhance students' success and balance between study and personal life.

Student Facilitation Programs: Facilitation programs focus on improving the student experience on campus by providing housing, mobility, and nutrition, contributing to a convenient and comfortable environment.

Scholarship Programs: Scholarships are an important tool to attract outstanding students, as they provide financial support and stimulate the realization of their potential, which enhances the university's academic competitiveness.

These criteria reflect how universities in Saudi Arabia are ranked and highlight excellence in multiple aspects of education and services.

Second: Comparison between the study plans for accounting educational programs (bachelor's degree) in the selected Saudi public universities:

A- In this part, a brief overview of each of the universities selected for this study will be addressed as follows:

1- King Saud University (1377 AH):

King Saud University was established in Riyadh in 1377 AH and is the first university in the Kingdom of Saudi Arabia, and the university began with the College of Arts, which was the first nucleus of its establishment in a period of its history that was known as "Riyadh University", but the name was changed to "King Saud University" during the reign of King Khalid bin Abdulaziz. The university currently has 21 colleges covering a wide range of academic disciplines, making it one of the most prominent educational institutions in the Kingdom. The university offers advanced educational and research programs, contributing to the development of knowledge and innovation.

2- King Abdulaziz University (1387 AH):

King Abdulaziz University was established in Jeddah in 1387 AH as a private university and then turned into a public university after joining the state during the reign of King Faisal bin Abdulaziz. The university began with the establishment of the Faculty of Economics and Administration and was one of its first faculties. The university now has 25 colleges spread across two main campuses: one for male and one for female students. The university is a distinguished academic center in the Makkah region, covering a wide range of academic disciplines. The university provides outstanding graduate, and research programs and contributes to the development of knowledge and technology in the Kingdom.

3- King Faisal University (1395 AH):

King Faisal University was established in 1395 AH in the city of Al-Ahsa, the university began with the College of Agricultural and Food Sciences and then developed to include 16 colleges in various fields, King Faisal University is one of the leading universities in the Eastern Province, as it contributes to providing high-quality education and providing distinguished academic programs.

4- King Khalid University (1420 AH):

King Khalid University was established in 1420H in the city of Abha, and it is one of the major universities in the southern region of the Kingdom. The university contains 41 colleges, which reflects the diversity and expansion of its academic programs in various fields and disciplines, and the university is one of the prominent educational centers in the Asir region and contributes significantly to the development of higher education in the Kingdom.

5- Taif University (1423 AH):

Taif University was established in 1423 AH in the city of Taif, where the College of Education is the nucleus of its establishment and the university includes 14 colleges and works to provide integrated academic programs in various fields, where Taif University plays a prominent role in supporting higher education in the Makkah region and continues to provide distinguished education to students in the region.

6- Taibah University (1424 AH):

Taibah University was established in 1424 AH in Medina, and includes 30 colleges, and the university offers distinguished academic programs in a variety of disciplines, which enhances its role as one of the leading educational institutions in the region, and Taibah University is an important center for higher education in Medina and contributes to meeting the needs of education in the region.

7- Princess Nourah bint Abdul Rahman University (1427 AH):

Princess Nourah bint Abdulrahman University was established in 1427H in Riyadh and is the first Saudi university dedicated to girls. The university has 14 faculties, formed by merging some faculties from other universities, which enhances its academic and educational capabilities.

8- Northern Border University (1428 AH)

The Northern Border University was established in 1428 AH in the city of Arar and includes 15 colleges. The university aims to provide outstanding higher education that supports the aspirations of students and promotes development in the northern region.

B- In this part, a comparison is made between the study plans for accounting education programs (bachelor's stage) in the selected Saudi public universities, in terms of the components of the study plans, the total number of units approved for obtaining a bachelor's degree in accounting, and comparing the courses of accounting specialization in the study plans for accounting education programs (bachelor's stage) in the selected Saudi public universities, as follows:

First: Components of the study plans for the bachelor's stage of accounting programs:

Table No. 1: Components of the study plans for the undergraduate stage for accounting programs in the colleges of business administration of the selected Saudi public universities:

University	College	Program	Requirements		Number of Approved Units	Percentage
King Saud	Business Administration	accounting	Compulsory Group	Compulsory	102	76%
			University Requirements	elective	8	6%
			Program Requirements	elective	18	13%
			Cooperative Training	Compulsory	6	5%
			Total		134	100%
King Abdulaziz	Business Administration	accounting	University Requirements		120	94%
			College Requirements			
			Program Requirements			

			Decisions	Optional	8	6%
			Total		128	100%
King Faisal	Business Administration	accounting	University Requirements	elective	4	3.17%
				Compulsory	4	3.17%
			College Requirements	elective	51	40.48%
				Compulsory	6	4.76%
			Program Requirements	elective	49	38.90%
				Compulsory	6+3 Freestyle	7.14%
			Field Training		3	2.38%
Total		126	100%			
King Khalid	Business Administration	accounting	University Requirements	Compulsory	30	24%
				elective	---	-----
			College Requirements	Compulsory	41	33%
				elective	----	-----
			Program Requirements	Compulsory	54	43%
				elective	---	-----
Field Training	Compulsory		-----			
Total		125	100%			
Taif	Business Administration	accounting	University Requirements	Compulsory	24	%18,6
				elective	6	%4.65
			College Requirements	Compulsory	45	34.88 %
				elective	6	%4.65
			Program Requirements	Compulsory	39	30.23%
				elective	3	%2.34
Field Training	Compulsory	6	%4.65			
Total		129	100%			
Taibah	Business Administration	accounting	University Requirements	elective	12	%9.37
				Compulsory	8	%6.25

			General education requirements	Compulsory	26	20.31 %
			College Requirements	elective	45	35.16 %
				Compulsory	----	-----
			Program Requirements	elective	21	16.41%
				Compulsory	9+4Free	%10.16
			Field Training	Compulsory	3	%2.34
			Total		128	100%
Princess Noura	Business Administration	accounting	University Requirements	Compulsory	18	%14.63
				elective	-----	-----
			College Requirements	Compulsory	27	%21.95
				elective	---	-----
			Program Requirements	Compulsory	69	56.10 %
				elective	9	%7.32
			Field Training	Compulsory	----	
Total 123 100%						
Northern Borders	Business Administration	accounting	University Requirements	Compulsory	6	5%
				elective	4	3%
			College Requirements	Compulsory	27	22%
				elective	----	----
			Program Requirements	Compulsory	63	52%
				elective	15+3 Freestyle	15%
			Field Training	Compulsory	3	3%
Total					121	100%

Source: Prepared by the researchers from the data of the study plans of the selected universities, 2024.

Table No. (1-1): The total number of units accredited to obtain a bachelor's degree in accounting in the colleges of business administration of the selected Saudi public universities:

M		King Saud	King Abdul aziz	King Faisal	King Khalid	Tai f	Taib ah	Princ ess Noura	Norther n Borders
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1	Total number of compulsory units	108	120	22	125	114	50	114	99
2	Total number of optional units	36	8	104	-----	15	78	9	22
3	Total number of units of study	134	128	126	125	129	128	123	121

Source: Prepared by the researchers from the data of the study plans of the selected universities, 2024.

It is clear from Table No. (1-1) on the total number of units approved to obtain a bachelor's degree in accounting in the colleges of business administration of the selected Saudi public universities, that there is a discrepancy in the total number of units approved to obtain a bachelor's degree in accounting in these colleges. King Saud University ranked first in terms of the largest number of total study units, which amounted to (134) units approved to obtain a bachelor's degree in accounting, Taif University ranked second, with a total number of study units (129) units approved to obtain a bachelor's degree in accounting, King Abdulaziz and Taibah universities ranked third, with a total number of study units for each of them (128) units approved to obtain a bachelor's degree in accounting, King Faisal University ranked fourth, with a total number of study units (126) units approved to obtain a bachelor's degree in accounting. King Khalid University ranked fifth, with a total number of study units (125) units approved to obtain a bachelor's degree in accounting, Princess Nourah University ranked sixth, with a total number of study units (123) units approved to obtain a bachelor's degree in accounting, while the Northern Border University ranked seventh, with a total number of study units (121) units approved to obtain a bachelor's degree in accounting. Through this analysis, there is a discrepancy in the number of study units approved to obtain a bachelor's degree in accounting. Where it is noted that there is a large discrepancy between the number of study units in King Saud University (134) and the Northern Border University (121) hours, Princess Nourah University (123), King Khalid University (125), and King Faisal University ranged between (13, 11, 9, 8) units approved respectively. There is less variation between King Saud University (134) and King Abdulaziz and Taibah Universities and Taif University (129) ranging between (6 and 5) units approved respectively. This discrepancy in the number of units approved for obtaining a bachelor's degree in accounting is due to the presence of courses taught at King Saud University and not taught in other selected universities, which negatively affects the performance of graduates. From the foregoing, the researchers conclude that the first hypothesis of the study, which states that " there are statistically significant differences between the variation of study plans in accounting education programs in Saudi public universities and the performance of graduates." has been achieved, and this means accepting the validity of the hypothesis.

Second: Comparison of accounting courses in the study plans of the selected universities:

Table No. 2: Accounting specialization courses in the study plans of accounting programs of selected Saudi public universities

M	Course Name	King Saud	King Abdulaziz	King Faisal	King Khalid	Taif	Taibah	Princess Noura	Northern Borders
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1	<u>Accounting Principles (1+2)</u>	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
2	<u>Intermediate Accounting 1</u>	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
3	Intermediate Accounting 2	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
4	<u>Government Accounting</u>	(√)	(√)	(√)	(√)	(√)		(√)	(√)
5	<u>Advanced Accounting</u>	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
6	Advanced Financial Accounting 11		(√)						
7	<u>Cost and Administration Accounting 1</u>	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
8	<u>Cost and Administration Accounting 2</u>		(√)	(√)	(√)				(√)
9	Managerial Accounting	(√)	(√)	(√)		(√)	(√)	(√)	(√)
10	<u>Tax Accounting</u>	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
11	<u>Zakat Accounting</u>	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
12	Principles of Revision	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
13	Advanced Auditing		(√)	(√)	(√)				(√)
14	Control and Internal Audit	(√)		(√)		(√)		(√)	
15	<u>Accounting Information Systems</u>	(√)	(√)	(√)	(√)	(√)	(√)	(√)	(√)
16	<u>Specialized Enterprises Accounting</u>		(√)		(√)	(√)			(√)
17	Computer accounting applications		(√)	(√)	(√)	(√)			(√)
18	International Accounting				(√)	(√)		(√)	
19	Accounting theory		(√)		(√)	(√)		(√)	(√)

20	Accounting terminology in English					(√)			
21	Analysis of financial reports	(√)			(√)	(√)		(√)	
22	Qualification for professional exams in accounting				(√)		(√)		
23	Cooperative Training	(√)		(√)	(√)	(√)	(√)	(√)	(√)
24	Research & Training		(√)	(√)					
25	Cost Accounting Systems			(√)					

Source: Prepared by the researchers from the data of the study plans for accounting programs for selected universities, 2024

Table (2) shows the courses of accounting programs that each student must study to be eligible for a bachelor's degree in accounting. Where the researchers limited the number of compulsory accounting courses from the study plans for accounting programs in the selected universities, and the number reached (25) courses as shown in Table No. 2).

From Table (2), it is noted that all selected universities study the following courses (Principles of Accounting (1+2), Intermediate Accounting1, Intermediate Accounting2, Government Accounting, Advanced Accounting, Cost and Administrative Accounting 1, Management Accounting, Tax Accounting, Zakat Accounting, Auditing Principles , accounting information systems, and cooperative training) except for Taibah University, there is no government accounting in its plan, and King Abdulaziz University does not have a cooperative training course in its plan, meaning that all universities teach (12) courses of compulsory specialization listed in Table No. 2 (25 courses). From the foregoing and through the results of this analysis, the researchers conclude that all selected universities agree in teaching (12) courses by (48%) of the total courses of compulsory accounting specialization listed in Table (2). While There is a discrepancy equivalent to (52%) of the compulsory accounting courses listed in Table (2), meaning that there are some of these courses that are not taught in some of the selected universities. The following analysis shows this: a course (Advanced Financial Accounting 11) taught at King Abdulaziz University only, while two courses (Cost Accounting and Administrative 2 and Advanced Auditing) are taught in only 4 of the selected universities (King Abdulaziz University, King Khalid University, King Faisal, and Northern Border University), a course (Control and Internal Audit) is taught) in only 4 of the selected universities (King Saud University, King Faisal University, Taif University, and Princess Noura University). As for the course (Accounting of specialized establishments) is taught in only 4 of the selected universities (King Abdulaziz University, King Khalid University, Taif University, and Northern Border University). While the course (Computer Accounting Applications) is taught in only 5 of the selected universities (King Abdulaziz University, King Khalid University, King Faisal University, Taif University, and Northern Border University), while the course (International Accounting) is taught in only 3 universities from the selected universities (King Khalid University, Taif University, and Princess Nourah University) and the course (Accounting Theory) is taught In only 5 of the selected universities

(King Abdulaziz University, King Khalid University, Taif University, Princess Nourah University, and Northern Border University). While a course (accounting terminology in English) is taught at only one university (Taif University). As for the course (Financial Report Analysis) it is taught in only 4 of the selected universities (King Saud University, King Khalid University, Taif University, Princess Nourah University). While the course (Qualification for Professional Exams in Accounting) is taught in only two of the selected universities (King Khalid University and Taibah University). As for the course (research and training) taught in only two of the selected universities, (King Abdulaziz, King Faisal University). While the course (Cost Accounting Systems) is taught in only one university (King Faisal University).

From the foregoing and the results of the analysis, the researchers conclude that the large variation is equivalent to (52%) of the compulsory accounting specialization courses listed in Table (2) among the selected universities, in addition to limiting the teaching of some courses related to the professional aspect and skills that suit the requirements of the labor market (for example, financial report analysis, accounting terminology in English, Qualification for professional exams in accounting, accounting applications with computers) in some accounting programs in selected universities, in addition to the variation in the language of instruction in some of these universities. teaching in English (Princess Nourah University), which contributes to the student's learning English grammar and vocabulary, and writing, reading, listening and speaking skills, communication skills and communication with others. And knowledge of English literature and different cultures, and dear opportunities for graduates to get the job, while most of the selected universities taught in Arabic (e.g. King Saud University, Northern Border University,), large caused by variation equivalent to (52%), the limitation of teaching some courses related to the professional aspect and skills and commensurate with the requirements of the labor market on some universities and not others, and the difference and language of instruction between universities, all negatively affect the learning outcomes and the requirements of the labor market.

Table No. (2-1): Comparison of accounting courses in the study plans of selected universities:

M	Total number of specialization courses	King Saud	King Abdulaziz	King Faisal	King Khalid	Taif	Taibah	Princess Noura	Northern Borders
1	25	14	18	18	19	19	12	16	17
2	100%	56%	%72	72%	%76	76%	%48	64%	%68

Source: Prepared by the researchers from the data of the study plans for accounting programs for selected universities, 2024

Table No. (2-1) shows the number and percentage of compulsory accounting specialization courses in the study plans of each of the selected universities. It is clear from Table No. (2-1) that the total number of compulsory accounting specialization courses in the study plans of the selected universities is (25) courses. Taif University and King Khalid University ranked first in terms of the largest number (19) courses with a percentage of (76%) of the total number of compulsory accounting specialization courses in the study plans of the selected universities. King Abdulaziz University and King Faisal University ranked second in terms of the number (18) courses with a percentage of (72%) of the total number of compulsory accounting specialization courses in the study plans of the selected universities, Northern Border University ranked third in terms of the number (17) courses with a percentage of (68%) of the total number of compulsory accounting specialization courses in the study plans of the selected universities, while Princess Nourah University ranked fourth in terms of the number (16) courses with a percentage of (64%) of the total courses. Compulsory accounting specialization in the study plans of selected universities. and King

Saud University ranked fifth in terms of the number (14) courses with a percentage of (56%) of the total accounting specialization courses that are compulsory in the study plans of the selected universities. Taibah University ranked sixth in terms of the number (12) courses with a percentage of (48%) of the total accounting specialization courses compulsory accounting in the study plans of selected universities. It is noted that there is a large discrepancy between the number of compulsory accounting specialization courses in the study plans between both the universities of (Taif and King Khalid) and the universities of (King Saud and Taibah), as it ranged between (5 to 7 courses), respectively, while there is a discrepancy between the number of compulsory accounting specialization courses in the study plans between both the universities of (Taif and King Khalid) and the universities of (Northern Borders and Princess Noura), it ranged between (2 to 3 courses) respectively, It is also noted that there is no discrepancy between the number of compulsory accounting specialization courses in the study plans between Taif and King Khalid Universities. likewise, there is no discrepancy between the number of compulsory accounting specialization courses in the study plans between King Abdulaziz and King Faisal Universities. While there is a slight discrepancy between the number of compulsory accounting specialization courses in the study plans between both the universities of (Taif and King Khalid) and the universities of (King Abdulaziz and King Faisal) with a number of (one course), this noticeable discrepancy is between the number of compulsory accounting specialization courses in the study plans of the selected universities. It negatively affects the requirements of the labor market. From the above, the researchers conclude that the second hypothesis of the study, which states: "There are statistically significant differences between the variation in study plans in education programs in Saudi public universities and the requirements of the labor market." has been verified, and this means accepting the validity of the hypothesis.

RESULTS AND RECOMMENDATIONS:

First, the results:

After studying the theoretical aspect of the study and the results of comparing the study plans of the selected universities, the validity of all hypotheses of the study has been proved, and the following results have been reached:

- 1- There is a discrepancy in the total number of study units approved to obtain a bachelor's degree in accounting in the colleges of business administration of the selected Saudi public universities.
- 2- All accounting programs in the selected universities agree in teaching the equivalent of (48%) of the total number of compulsory specialization courses according to what was stated in their study plans,
- 3- There is a discrepancy in the number of compulsory accounting courses in accounting programs in the selected universities, equivalent to (52%) according to what was stated in their study plans, which is a large percentage, which negatively affects the quality of learning outcomes.
- 4- Limiting some courses related to skills in study plans in some accounting programs in selected universities and not others, which negatively affects the performance of graduates and the requirements of the labor market
- 5- Limiting some courses related to the professional aspect (qualification for professional exams in accounting) in study plans in a few accounting programs in selected universities only.
- 6- There is a discrepancy in the language of instruction between accounting programs in the selected universities, which negatively affects graduates in acquiring communication skills and understanding computer programs and applications.

7- There is a discrepancy in the language of instruction between accounting programs in the selected universities, which negatively affects the competitive advantage in the labor market.

Second: Recommendations:

Based on the results of the study, the following recommendations were proposed

1-The authorities responsible for study plans in accounting education programs in Saudi universities must coordinate to develop a comprehensive study plan that considers the homogeneity of the compulsory specialization courses in terms of description, content, and number of approved study units.

2-The authorities responsible for study plans for accounting education programs in universities must coordinate regarding the continuous updating of study plans in a way that is compatible with scientific and technical development and the requirements of the labor market.

3-Focusing on courses related to developing skills, knowledge, abilities, and self-learning in study plans in accounting education programs at universities in the Kingdom of Saudi Arabia.

4-Focus on teaching some accounting courses in English, as it is the basic language for dealing with electronic computers, software, and the Internet.

5-Coordination with the Saudi Authority for Auditors and Accountants (SOCUPA) regarding courses related to the professional aspect, and qualification requirements to engage in the profession.

6-Focus on courses related to information technology and the use of its tools in solving accounting problems and including them in the study plans of all accounting education program

7-Building strategic partnerships between university accounting education programs in the Kingdom of Saudi Arabia and international universities in the field of developing study plans and linking them to the requirements of the labor market at the local and global levels.

8-Setting standards for building and developing study plans based on several determinants, including: consistency with the Saudi Qualifications Framework, benchmark comparisons, and the competence of those responsible for developing these study plans.

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