

A STUDY OF THE GAP BETWEEN THE EXPECTED SPECIALIZED SKILLS OF ACCOUNTING GRADUATES AND ACTUAL LEVEL IN IRAN

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ABSTRACT. Need for valuable experience and knowledge as well as support for graduates are the requirements of growth in societies. The purpose of the present research was to study the difference between the expected administrative and specialized skills of accounting graduates. This research was an applied study in which the data collected using a questionnaire and was analyzed using Mann-Whitney U test and Kruskal-Wallis one-way ANOVA. The population of the research consisted of auditors, financial statement preparers, and financial statement users. The results showed significant differences between the expected and the actual skills of graduates. Also group comparison suggested significant differences in terms of the expected skills, but no significant difference was observed between these groups in their actual skills.

Keywords: *expected skills, actual skills, accounting graduates*

JEL Classification: M41; M42; N25

1. Introduction

The education system as a dynamic and progressive institution is responsible to educate and guide human beings based on their social values and beliefs. Education is the key to the future and must be centered around forward-looking methods (Roudposhti and Taherabadi, 2010). The importance of knowledge and skills for graduates of different disciplines

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is unquestionable. Thus, the quality of education plays an essential role in training and cultivating people. Human beings must not be treated as inanimate objects; schools must educate humans, not merely as specialists, but as balanced individuals (Behayin, 2006). Today there is an ongoing competition for resources and capitals in large, industrial countries and the increasing advancement of these countries indicate how they drive the wheels of growth and development with the help of educated and specialized individuals.

Accounting has a six-thousand-year history and is regarded as the mainstay of the financial reporting system of all societies. Many definitions have been provided for accounting. Some call it an art, some call it a process, and others call it a service activity. Accounting knowledge has been imported to Iran and is more consistent with scientific advancements rather than the needs of the society, and the theoretical aspects of this field receive much more attention. Therefore, accounting students face many difficulties after graduation (Salehi, 2010). The gap between accounting education and its real-world application may suggest that accounting students either do not learn the state-of-the-art techniques of accounting or disregard the traditional aspects of the field that are used in practice. Studies have shown that complex mathematical concepts exist more in accounting texts than in the workplace (Beheshtian, 2008). Accounting education has been investigated both from the quantitative and qualitative perspective. From the qualitative perspective, historians have concluded that accounting education in first 65 years of the 20th century has centered on CPA examination. Then objectives expanded to such an extent that everyone came to believe that the role of accounting education is to create analytic thinking and to underline theory and philosophy (Behayin, 2006).

In the present research the gap between the expected and the actual general, administrative, and specialized skills of accounting graduates is examined from the viewpoint of auditors and financial statement preparers and users in Iran.

2. Review of Literature

In the majority of the studies, the researches maintain that educating the public about the objectives of an audit and the auditors' role and responsibilities will help to narrow the audit expectation gap. Hence, an attempt has been made in the present study to survey the literature available on the impact of education on narrowing the audit expectation gap.

A study on the effects of education on students' perceptions of the relative responsibilities of auditors and management and the reliability and decision usefulness of the audited and reviewed financial statements was conducted by Gay and Sullivan (1988). The survey was carried out among a group of auditors and three groups of students (second year financial accounting students at the beginning of the first semester, and third year auditing students at the beginning of the second semester (pre-auditing) and at the end of the semester (post-auditing)). They also analyzed the results by using the Mann-Whitney U-tests of comparison among the groups and between review and audit reports within each group. The results revealed that there was evidence of an expectation gap between the auditors and undergraduate commerce students in relation to both audits and review engagements.

There were significant differences between the auditors and students who had not completed an auditing course, auditors/reviewers' responsibilities, the reliability of audited/reviewed financial information, and the decision usefulness of the audited/reviewed financial statements. However, after completing their auditing course, the beliefs changed significantly. The results indicated that education might be an effective way to reduce the expectation gap.

Monroe et al., (1993) opined that the effects of education on the students' perceptions about the meaning of audit reports, duties and responsibilities of auditors, which examined the effects of professional education on the auditing undergraduate students' beliefs about the messages communicated through the audit reports in Australia. The first group consisted of final year undergraduate accounting students taking their auditing unit one and the second group consisted of marketing students who had not taken that unit. It was found that there were no differences between auditing and marketing students at the beginning of the semester about auditors' responsibilities. They believed that auditors had more responsibility and management had less responsibility for the prevention and detection of frauds, and safeguarding the assets. However, at the end of semester, the auditing students believed that auditors assumed a much lower level of responsibility, but there was little change in marketing students' beliefs.

Concerning the reliability factor, there were significant differences between both groups of undergraduates and auditors' viewpoints. The students believed at the beginning that the reports indicating financial

information were less reliable than did auditors. This supported the existence of an expectation gap. However, at the end of the semester, the auditing students believed that financial information was reliable. Regarding the prospects, both student groups held similar beliefs the same beliefs as did the auditors at the beginning of the semester; yet, at the end of the semester, auditing students' views changed significantly towards the belief that audit reports implied nothing about the future viability of the firm. Hence, the results implied that education was an effective approach to narrow the expectation gap. However, the study added that further research was needed to reveal the quantity and content of public education required to educate financial information users about the nature of auditing.

In another study, Monroe et al., (1994) reported that differences in perceptions between sophisticated users and auditors were smaller than those of unsophisticated users (in particular, shareholders and students) and auditors. Again they suggested education as a means to increase the sophistication level of user groups in order to reduce the audit expectation gap in Australia.

Pierce et al. (1996) examined the effects of education on the audit expectation gap in Great Britain. The study focused on the user-misunderstanding gap and the extent to which this gap could be narrowed through the provision of auditing education. The elements of user misunderstandings were investigated in this study: (i) duties, (ii) ethical and legislative framework, (iii) liability, and (iv) audit report. A survey was completed by five different groups of students at the start of the academic year and again at the end of the same year. The total number of completed responses received from the survey conducted at the start of the year and at the end of the year was 428 and 390 respectively. The statements in the questionnaire were designed on the elements of user -misunderstanding. The study revealed that the users who studied auditing showed evidence of a significant improvement in their understanding. However, the findings showed no improvement in understanding the regulations governing the auditor independence even by the auditing group. The central finding was that there was a significant reduction in misunderstanding of audit regulations by those students who had studied either a full course or a single module in auditing. Although other students achieved significant improvement in some specific areas, changes in their overall levels of understanding were considerably less than those achieved by the groups who studied auditing.

Gramling and Schatzberg (1996) conducted a survey among the auditors and undergraduate business students. Responses from the students were collected before and after they completed the auditing coursework. The students' perceptions were closer to those of the auditors after they completed the coursework, particularly about the roles and responsibilities of auditors, but signs of the expectation gap remained in areas pertaining to frauds. However, the gap was smaller than that before the students were about to start the audit coursework. Hence, audit education could still be considered as an effective way to reduce the expectation gap.

Ferguson et al. (2000) found that Canadian co-operative students had pre-scores on an expectation gap instrument that were closer to the practicing auditors than the pre-scores of Australian non-co-operative students, which they attributed to experience.

There were significant differences between the auditors and students who had not completed an auditing course about the auditors' responsibilities, the reliability of the audited financial information, and the decision usefulness of the audited or reviewed financial statements. After completing their course, the auditing students believed that the auditors assumed less responsibility for the soundness of internal control, maintaining accounting records, preventing and detecting frauds; management assumed more responsibility for producing financial statements; the auditor/reviewer was more independent; and the auditor/reviewer exercised more judgment in the selection of procedures than they did at the beginning of the course. These changes were in the direction of the auditors' beliefs indicating significant reduction in the expectation gap in relation to auditors or reviewers' responsibilities.

After finishing the auditing course, students believed to a greater extent that the auditor agreed with the accounting policies, and to a lesser extent that the entity was free from frauds. These changes were in the direction of auditors' beliefs indicating significant reduction in the expectation gap in relation to the reliability of the audited or reviewed financial statements. However, the auditors still had a significantly stronger belief that the audited financial statements gave a true and fair view and believed a significantly higher level of assurance was provided by the audit. All groups believed that an audit provided such a higher level of assurance that there were no material errors as in a review.

After the auditing course, students believed to a greater extent that reviewed financial statements were useful for monitoring the performance and making decisions. These changes were in the direction of auditors' beliefs indicating significant reduction in the expectation gap in relation to the usefulness of the reviewed financial statements. However, the students still believed that the limited or incomplete audit/review report meant that the entity was well managed.

The results indicated that education might be an effective way to reduce the expectation gap. However, several differences in expectations still existed. In addition, it must be remembered that it may not be practical to expect all participants to undertake the equivalent of an undergraduate auditing course. However, the importance of the accounting bodies retaining auditing as a prescribed subject for accreditation purposes for undergraduate tertiary degrees to help ensure that members of the accounting profession did not have misconceptions about the audit function was emphasized.

The study by Hussain (2003) regarding the expectation gap in Oman focused on auditors and the auditing process; auditors' role with respect to the audited financial statements; auditors' role with respect to the audited company; and auditors' responsibility towards the owners and creditors.

The questionnaire was administered among 35 students before taking auditing and after finishing it at Sultan Qaboos University in Oman. The results of this study showed that there were significant differences between the students before and after taking the course. It means the students before studying the subject were expecting highly from the auditors, while the same students after studying the subject had lower expectation from the auditors; therefore, education may reduce some degree of audit expectation gap.

The study by Siddiqui and Nasreen (2004) focused on identifying the existence of an audit expectation gap in Bangladesh. Students of accounting were chosen as a knowledgeable representative group of the society. Mail questionnaires were sent to the professional accountants and university accounting students. The questionnaire consisted of statements regarding three aspects (audit responsibility, audit reliability and decision usefulness of audited financial statements). The mean responses of the two groups were then compared. The audit expectation gap was found in all of the three aspects: perceptual differences being widest in the area of auditor responsibility. The findings of this study were indicative of a much wider expectation gap between auditors and other societal groups

in Bangladesh as these clusters possess lesser knowledge in auditing than do the students of accounting.

Chowdhury and Innes (1998) conducted the study on audit expectation gap in Bangladesh. This interview-based research explored whether or not an audit expectations gap existed in the public sector of Bangladesh between public sector auditors, members of the public accounts committee in the parliament and international funding agencies. The interviewees' responses revealed important differences between the public sector auditors and the audit report users in such important areas as auditor accountability, auditor independence, auditor competence, truth and fairness of the reported information and the role of the performance audit. It was found that auditors in the public sector provide information of mainly financial and compliance nature. However, users were more interested in management performance related information. Users believed that the reports were too long and irrelevant. The study also revealed that auditors believed that through their efforts, public interest was being protected, which was contradicted by the users. In the issue of audit independence, the government auditors believed that they were reasonably free from external influence. However, users believed that independence was hampered because of budgetary and administrative control by the Government, poor salary structure and status of public sector auditors, and auditor competence. The users groups expressed their dissatisfactions over the lack of auditing skills and training facilities. The study also identified a number of causes for such an expectation gap, namely independence from the ministry; absence of formal communications; scope of performance audit; format and contents of report; auditor's competence; objectives of audited entities; and timeliness of reporting. The study acknowledged that a number of perceived causes of the audit expectation gap were common to both the public and private sectors, such as fraud detection and auditor independence.

Similarly, a study on the impact of audit education on the perceptions of deficient auditors' performance was conducted by Boyle et al. (2005) to support the role that audit education can play in the reduction of the audit expectation gap. This study attempted to see whether exposure to auditing modules influenced the students' perceptions of the performance of duties by auditors. According to these authors, there was a lack of sufficient evidence available regarding the impact of audit education on the deficient performance gap. The study identified two areas of deficient performance, namely, auditor duties relating the

frauds and auditor duties relating the going concern. The objectives of the study were to investigate the impact of audit education on the deficient performance gap and to investigate the impact of audit education on the perceptions of deficient auditor performance when threats to auditor performance seemed to exist.

A survey comprising two parts (one part for each objective) was used to collect data on the impact of audit education on the perceptions of auditors' performance. The data were collected from three groups of students, each of whom was exposed to varying levels of audit education. The results indicated that there was a significant difference in perceptions of deficient performance between those who had received a full year or module of auditing and those who had not. It was also found that those classes with more audit education perceived audit independence threats to have a greater adverse effect on auditors' performance compared to those classes who had received less audit education.

Salehi (2010) and Paisey and Paisey (2009) examined the role of education in accounting and concluded that accounting graduates encounter many problems in real-world situations. They argued that accountants fail to put their knowledge into effective use because of their lack of understanding of the accounting profession and due to the gap between their knowledge and practice in the workplace. They further showed that a work placement period could serve as a very useful educational instrument in developing a range of skills in accounting students. Considering the evidence from the education system in the United States, Kaenzig and Keller (2011) argued that programs offered for professional development and out-of-classroom activities are the best opportunities for preparing students for the real world.

According to accounting practitioners, new educational methods are essential, while university professors believe that fundamental knowledge of accounting is of essence for accounting graduates. Thus, educators deliver this knowledge more vehemently, while it has been proven that the knowledge and skills delivered by universities are not efficient (Mojtahedzadeh, 2010; Lin et al., 2005). Ragothaman et al. (2007) and Blazey et al. (2008) argued that accounting graduates require general knowledge as well as technological, organizational, and commercial knowledge for succeeding in the current age. Mental skills from the perspective of accounting practitioners, and communication skills, accounting knowledge, and leadership capability from the perspective of educators are of utmost importance.

Ghadiri-Moghadam et al. (2008) studied the quality of accounting education in Iran and concluded that there are different perceptions of quality indicators and that the views of university professors are far away from what is seen in reality. Mashayekhi and Noravesh (2003) examined the views of accounting practitioners and educators and, while confirming the difference between the views of these groups, argued that problem-solving skills are the priority in accounting. However, it was shown that academics believe ingenuity to be the most important skill of an accountant, while practitioners consider professional attitude to be an essential element. Celik and Ecer (2009) examined the efficiency of accounting education in universities in Turkey and found that the delivered higher education was effective, but universities were using excessive resources for getting the output. Amen et al. (2010) examined the attitude of accounting students regarding the importance of oral communication skills in accounting in the beginning and at the end of their higher education program. They found that students enter the program with the purpose of preparing for the labor market and believe oral communication skills to be of little importance; however, their attitude toward these skills changes through the program. They concluded that most accounting graduates lack an important set of skills required for success in practical contexts. Supporting the theory of Brown and Hesketh (2004), Mehralizadeh and Armen (2007) showed that there is a mismatch between students' perceptions of employability and the demands of the labor market in Iran.

The major finding of the study was that the audit education appeared to create greater skepticism regarding the performance of existing duties by auditors. The perceptions of a deficient auditor performance augmented significantly for those students who were exposed to the greatest amount of audit education. The extent to which the deficient performance gap widened was directly related to the amount of audit education received. The authors justified this being as a different and contradicting finding when compared to the findings of the previous studies. The authors concluded that if the audit environment was perceived to be free from the various threats, then there was no reason to suggest that audit education would create perceptions of deficient auditor performance. The current study may give the strength since such gap may identify in Iranian situation. Further, the current study is the first study about the subject which conducted in Iran.

3. Methodology

The present research is descriptive-survey and the instrument is a researcher-made questionnaire. The population consists of accountants and financial statement preparers and users. The sample consists of 120 auditors employed in audit firms, 120 financial managers and heads of accounting of companies (as financial statement preparers), and 120 senior accounting students (as financial statement users). First, the expected and actual general, administrative, and specialized skills of accounting graduates are evaluated and then the differences are examined using Mann-Whitney U test and Kruskal-Wallis one-way analysis of variance.

Data collection

The required data was collected using a questionnaire that was comprised of two parts: (1) demographics including age, degree, graduation year, experience, major, and type of activity, and (2) questions of the research. Overall, 360 questionnaires were distributed among the participants and 300 usable questionnaires are collected. The demographics data is provided in Table 1.

Table 1.

Demographics data (including frequency and percentage)

Group	Degree		Major		Grad. Year		Experience		
Auditors	100	BSc	142	Accounting	237	30-45	7	Less than	110
	33.30%		47%		79%	yrs. ago	2%	5 yrs.	37%
Preparers	100	MSc	140	Management	38	20-30	9	5-10 yrs.	97
	33.3%		47%		13%	yrs. ago	3%		32%
Users	100	PhD	5	Economics	17	10-20	74	10-15 yrs.	54
	33.30%		2%		5%	yrs. ago	25%		18%
		Other	13	Other	8	1-10	210	More than	39
		4%		3%	yrs. ago	70%	15 yrs.	13%	
Total	300		300		300		300		300

Research hypotheses

The purpose of the present research is to examine the gap between the expected and the actual skills of accounting graduates. The research hypotheses are thus developed as follows:

H₁: There is a significant difference between the expected and actual general skills of accounting graduates.

H₂: *There is a significant difference between the expected and actual administrative skills of accounting graduates.*

H₃: *There is a significant difference between the expected and actual general specialized of accounting graduates.*

Hypotheses testing

The research hypotheses were analyzed sing Mann-Whitney U test, and by classifying the data with respect to the groups, the differences were evaluated (Tables 2 and 3).

Table 2.

Mann-Whitney U test statistics

Hypothesis	Skills	Sum of Ranks	Mean Rank
H1	Expected	124291	414.3
	Actual	56009	186.7
H2	Expected	115425	284.75
	Actual	64478	216.25
H3	Expected	124008	413.36
	Actual	56292	178.64

Table 3.

The results of Mann-Whitney U test

Hypothesis	Significance Level	z Statistic	U Value
H1	0.000	-16.08	10859
H2	0.000	-11.91	19724
H3	0.000	-15.95	11142

H₁: The results of Mann-Whitney U test show that the test is significant at the 1% significance level (Table 3). Thus, there is a significant difference between the expected and actual general skills of accounting graduates.

H₂: Table 3 shows that Mann-Whitney U test is significant at the 1% significance level. Thus, there is a significant difference between the expected and actual administrative skills of accounting graduates.

H₃: Data is Table 3 indicates that Mann-Whitney U test is significant at the 1% significance level. Therefore, there is a significant difference between the expected and actual specialized skills of accounting graduates. This suggests the gap between the specialized accounting courses and market demands.

4. Discussion

By analyzing the results of the comparison between the views of auditors and financial statement preparers and users (Table 4), the following were deduced: The results of Mann-Whitney U test suggest that there is no significant difference between the views of auditors and financial statement users in terms of the gap between the expected and actual skills of accounting graduates. While there is a significant difference between the views of auditors and financial statement preparers in terms of the expected skills of accounting graduates at the 1% significance level, there is no significant difference in their evaluation of the actual skills of accounting graduates. The results of Mann-Whitney U test showed that there is no significant difference between the views of financial statement preparers and users regarding the expected general skills of accounting graduates. There is also no significant difference between these groups in their evaluation of the actual general, administrative, and specialized skills of accounting graduates. However, significant differences were observed at the 1% level between the views of financial statement preparers and users regarding the expected specialized and administrative skills of accounting graduates (Table 4).

Table 4.

The results of Mann-Whitney U test for group comparisons

Groups	Hypothesis	Skills	Group	Sum of Ranks	Mean Rank	
Auditors and Users	H1	Expected	Auditors	9452	94.52	
			Users	10648	106.48	
		Actual	Auditors	9729	97.29	
			Users	10371	103.71	
		H2	Expected	Auditors	10197	101.97
				Users	9903	99.03
	Actual		Auditors	9950	99.50	
	Users	10150	101.50			
	H3	Expected	Auditors	9879.5	980.8	
			Users	10220.5	102.2	
		Actual	Auditors	9785.5	97.86	
	Users	10114.5	102.17			
Auditors and Preparers	H1	Expected	Auditors	8441.5	84.42	
			Preparers	116685.5	116.58	
		Actual	Auditors	10123.50	101.24	
			Preparers	9976.5	99.76	

Groups	Hypothesis	Skills	Group	Sum of Ranks	Mean Rank
Users and Preparers	H2	Expected	Auditors	8992	89.92
			Preparers	11108	111.08
		Actual	Auditors	10481	104.81
			Preparers	9619	96.19
	H3	Expected	Auditors	8494	84.94
			Preparers	11606	116.06
		Actual	Auditors	9970.5	99.70
			Preparers	10129.5	101.30
	H1	Expected	Users	9285	92.85
			Preparers	10814	108.14
		Actual	Users	10490	104.90
			Preparers	9609	96.10
	H2	Expected	Users	8908	89.08
			Preparers	11192	111.92
		Actual	Users	10651	106.52
			Preparers	9448	94.48
	H3	Expected	Users	8878	88.78
			Preparers	11222	112.22
Actual		Users	10137	101.37	
		Preparers	9864	98.64	

The results of Kruskal-Wallis one-way analysis of variance at the 1% level show that there is a significant difference between the views of auditors, financial statement preparers, and users regarding the expected skills of accounting graduates. However, no significant difference was found between the three groups in terms of the actual skills of accounting graduates (Tables 5 and 6).

Table 5.

Kruskal-Wallis one-way ANOVA statistics for group comparisons

Groups	Hypothesis	Skills	Group	Mean Rank	N
Auditors, Preparers, and Users	H1	Expected	Auditors	128.44	100
			Users	148.84	100
			Preparers	174.23	100
		Actual	Auditors	148.02	100
			Users	158.12	100
			Preparers	145.36	100
	H2	Expected	Auditors	141.39	100
			Users	137.61	100
			Preparers	172.5	100
		Actual	Auditors	153.81	100
			Users	157.52	100
			Preparers	140.188	100

Groups	Hypothesis	Skills	Group	Mean Rank	N
	H3	Expected	Auditors	133.24	100
			Users	140.48	100
			Preparers	177.78	100
		Actual	Auditors	147.06	100
			Users	153.54	100
			Preparers	194.44	100

Table 6.

The results of Mann-Whitney U test for group comparisons

Groups	Hypothesis	Skills	Sig.	z Statistic	U Value
Auditors and Users	H1	Expected	0.143	-1.46	4402
		Actual	0.433	-0.785	4679
	H2	Expected	0.719	-0.360	4753
		Actual	0.807	-0.244	4900
	H3	Expected	0.676	-0.417	4829
		Actual	0.597	-0.528	4735
Auditors and Preparers	H1	Expected	0.143	-3.93	3391
		Actual	0.857	-0.180	4926
	H2	Expected	0.010	-2.58	3942
		Actual	0.292	-1.054	4569
	H3	Expected	0.000	-3.81	3444
		Actual	0.846	-0.194	4920
Users and Preparers	H1	Expected	0.061	-1.86	4235
		Actual	0.282	-1.07	4559
	H2	Expected	0.005	-2.79	3858
		Actual	0.141	-1.47	4398
	H3	Expected	0.004	-2.87	3828
		Actual	0.141	-1.47	4398

Table 7.

The results of Kruskal-Wallis one-way ANOVA for group comparisons

Groups	Hypothesis	Skills	Sig.	df	χ^2
Auditors, Users, and Preparers	H1	Expected	0.001	2	14.29
		Actual	0.548	2	1.2
	H2	Expected	0.008	2	9.77
		Actual	0.330	2	2.21
	H3	Expected	0.000	2	15.24
		Actual	0.867	2	0.286

5. Conclusion

The present research investigated the gap between the expected and actual general, administrative, and specialized skills of accounting graduates from the perspective of auditors and financial statement preparers and users. The results indicated significant differences between the expected and actual skills of accounting graduates. Further, the results showed that there were no significant differences between the views of auditors and financial statement users regarding the expected and actual skills of accounting graduates. While there is a significant difference between the views of auditors and financial statement preparers in terms of the expected skills of accounting graduates at the 1% significance level, there is no significant difference in their evaluation of the actual skills of accounting graduates. The results of Mann-Whitney U test showed that there is no significant difference between the views of financial statement preparers and users regarding the expected general skills of accounting graduates. There is also no significant difference between these groups in their evaluation of the actual general, administrative, and specialized skills of accounting graduates. However, significant differences were observed at the 1% level between the views of financial statement preparers and users regarding the expected specialized and administrative skills of accounting graduates.

The findings of the present research are consistent with the results of Paisey and Paisey (2009), Salehi (2010), Kaenzig and Keller (2011), Mojtahedzadeh (2010), Lin et al. (2005), Ragothaman et al. (2007), Blazey et al. (2008), Ghadiri-Moghadam et al. (2008), Mehralizadeh and Armen (2007), and Mashayekhi and Noravesh (2003) who unanimously supported the inefficiency of accounting education for preparing the graduates for professional activities. However, the present findings are inconsistent with the results of Celik and Ecer (2009). In general, considering the results of the present research and the data from the literature, it can be argued that the current accounting education programs and courses lack the efficiency for transferring the required knowledge and skills to students. Thus, it is imperative to review programs and courses. According to the previous studies there is an expectation gap between users and auditors in different countries. So, it may leads to the Theory of expectation gap. We suggest that future research try to find strategies for reducing the current gap and provide models for improving the quality of education and delivery of courses in universities based on the views of accounting educators and practitioners.

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