

The role of accounting education in achieving sustainable development: an applied study in a sample of private universities

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Abstract

The research aims to show the concept of accounting education and its importance in private universities as longer for accounting education Instrument To develop and prepare Qualified professional accountant son work performance. That accounting education achieves development requirements, development plans affect the accounting education system, and this confirms the close link between accounting education and sustainable development.in private universities.has been used Statistical models to find out the relationship between research variables, A list has been used question naira Which contains a set of questions, distributed to a sample of teachers in private universities Iraq, and the number of distributed forms (80A form and the effect of the variables was shown through the use of statistical models and a linear regression model.After a hypothetical test the research reached a set of conclusions, one of the import ants The good application of accounting education in universities and colleges represents a step towards progress and preventing them from falling into financial crises that prevent them from achieving comprehensive development. And also The presence of well-experienced employees and the follow-up of the university or college council for effective oversight leads to raising the efficiency of the practice of accounting education .Recommended search to Developing the awareness and awareness of those in charge of universities and colleges of the importance of applying accounting education through conferences, seminars and meetings, as well Activating accounting education in universities and colleges has a positive impact on sustainable development, as it limits the opportunistic behavior of the university or college council and encourages it to achieve more transparency in reports.

Keywords: Accounting Education, sustainable development

Introduction

Accounting education is one of the basic ingredients needed to develop the accounting profession and to find qualified accountants who are qualified to work. So increased to It is now developing accounting education and ensuring its quality, considering that the cornerstone for the development of the accounting profession in line with the requirements of the labor market with all its circumstances and requirements and its variables.

In fact, it is noted that accounting in Iraq suffers from low professional skills and this shortcoming is due to the accounting education curricula, and from here all countries of the world should pay attention to the development of accounting education and its quality and the establishment of universities and institutes that provide programs and contents that comply with international accounting standards.

In its general case, sustainable development is the creation of economic, social and cultural conditions that depend on the full participation of collective action among the target audience, and the effective exploitation of all available capabilities and resources as a means to Determining the needs and problems and developing plans, programs and development projects that aim to improve the target environment in universities Improving the economic and social level.

Research Population and Sample:

The research community consists of universities and private colleges in the province of Baghdad, and a sample was taken from these universities and private colleges with a university in the Karkh region and a college in the Rusafa region.

Previous studies

2.1 (Ahmed and Kahit, 2016), (The suitability of professional accounting education curricula in Iraq to international accounting education standards, a field study in)institutions of higher education and scientific research

The research aims to find out the suitability of the accounting education curricula in Iraq to the international accounting education standards, considering the latter unified standards that are considered as a base and tools used to develop accounting education and the accounting profession and accountants in Iraq in particular and in the world in general Suggesting the necessary ways to develop professional accounting education in Iraq in line with international accounting education standards To achieve the objectives of the research, a questionnaire was designed and distributed to the study community, which is made up of accounting professors in higher education institutions in Iraq with various specializations. The research reached a number of results, the most important of which are The accounting educational programs currently applied in higher education in Iraq do not conform to international accounting education standards The research reached a set of recommendations, the most important of which are: The need for accounting education curricula in Iraq to contain all kinds of knowledge necessary to qualify students as professional accountants, which should include accounting and financial knowledge Organizational knowledge, business management, knowledge and qualification in the field of information technology.

2.2 (Halawah, 2011), (Role of scientific research in sustainable development Case study of Al-Quds University in the West Bank)

Abstract: This study aims to know the role of scientific research in support of sustainable development at the Al-Quds University, and the role of senior management in encouraging scientific research. Where the number of scientific research, which singled out the development of Al-Quds University (23) search, and the number of theses on the studies Humanity (1054) a letter in Arabic, including 330 research publications by the Institute for Sustainable Development Areas are different, and (400) message in English, Was used a descriptive approach through the use of three methods of data collection sources are important in the analysis, which Interviews free of specialists, and content analysis of documents, reports and bulletins issued by the university through the website and public relations department of scientific research, books and references, and a vision researcher as an employee of University since its inception, and interviews inhalers with some officials concerned, and went out the results that the Department of Scientific Research and the support of senior management at the university support researchers and strongly, whether in science, or in the field of human studies the development of the university and the status of fact, as the study showed that most areas of development and development in Various university facilities were the result of external

support, and effort from senior management, particularly in the area of finance.

Accounting Education

3.1 *The concept of Accounting Education*

It is an organized process based on providing and acquiring the learner with the necessary scientific and practical knowledge and capabilities that qualify him to practice the profession of accountancy.

Accounting education is also defined as a field of knowledge that enables the individual to play a large and special social role (Kiso, 2011; Khoram, Bazvand, & Sarhad, 2020).

The importance of accounting education 3.2

There is a set of the following points that show the importance of accounting education (Hassan, 2018; Kim, 2021):

- 1- Accounting education helps in preparing and qualifying accounting staff, through the knowledge that it provides them with.
- 2- Accounting education contributes to providing accountants working in economic units with another Updates and developments accompanying the profession.
- 3- Accounting education programs contribute to fulfilling the requirements of economic development and meeting the requirements of the labor market.
- 4- Accounting education contributes to determining the requirements of economic units with the programs they need and courses and address the problems facing these units
- 5- Contributing to the development of the accounting profession is done through the development of curricula in accordance with recent developments.

3.3 *Objectives of accounting education*

The overall objective of accounting education is to develop qualified professional accountants To perform the work through the following (Kahit & Ahmed, 2021; Shirvan & Talebzadeh, 2020):

- 1-Preparing students to become professional accountants, not to be professional accountants as they entered the profession for the first time, meaning that it is necessary to follow up and develop the capabilities and capabilities of professional accountants throughout the period of their professional work.
- 2- Providing students with a set of skills required for a successful professional accountant and builds communication skills, intellectual skills and personal skills.
- 3- Providing students with the knowledge necessary for them to obtain the accounting qualification, which includes general knowledge and organizational, administrative and accounting knowledge.
- 4- Developing the level of knowledge, skills and ethical values for accounting graduates.
- 5- Teaching students how to self-learn, by teaching them skills and strategies that help them learn efficiently, and how to use efficient learning strategies to continue learning throughout their careers.

3.4 *Entrances to accounting education*

The development of the accounting profession requires the development of accounting education, which required the outputs of an accounting profession capable of meeting the requirements of accounting work. Hence, she referred to two important entrances to accounting education as follows (Daghel, Nassira, 9: 2018).:

3.4.1 *traditional entrance*

It represents the traditional method of teaching accounting, which depends on the

method of indoctrination, where accounting studies all its branches without interconnection between them. In this entry, the focus is on the issues of the category and the student's passing exams and the lack of attention to the practical aspect and individual skills of the student, as well as the lack of reliance on technology in teaching.

3.4.2 The modern entrance

It represents the modern method of teaching accounting and is concerned with the various individual skills of students in several areas, including the areas of communication, information systems, decision-making, relying on the self-learning method and pushing students towards the search for science and accounting knowledge and trying to find solutions to accounting problems, in addition to students' practice of scientific cases.

3.5 Accounting education in the light of information and communication technology

, increased to It is now developing accounting education and ensuring its quality considering that the cornerstone for the development of the accounting profession in line with the requirements of the labor market And that the traditional method is common in teaching , accounting in all its branches, but this method is no longer keeping pace with professional .economic and technological developments

Develop the self-skills of accounting students to deal with information and communication technology, both during Studying or while sharing accounting work

Identify the advantages of computers and select what can be used in accounting education.

Reducing the effort expended by the teaching staff environment, whether through the preparation and presentation of lectures.

Exploitation of applied accounting software and its use in accounting education -

Sustainable Development.

4.1 The concept of sustainable development

Sustainable development, in its general case, is the creation of economic, social and cultural conditions that depend on the full participation of collective action among the target audience, and the effective exploitation of all potentials and resources available in the target place. and social and necessary services, health, education, water, and food provision for the target population in general, and the poor in particular, and work to implement these projects, programs and plans by relying more on the resources of the target area, while supporting these resources through the services of governmental and non-governmental agencies (Ahmed, 2019, 121).

Among the most important and widely spread definitions are those contained in the Brundtland Report, which defines sustainable development as “development that meets the needs of the present generation without sacrificing or harming the ability of future generations to meet their needs (Shanan, 2017: 258).

The World Bank defines sustainable development as that process that is concerned with achieving continuous equality that ensures that the same current development opportunities are available to future generations, by ensuring the stability of comprehensive capital or its continuous increase over time (Fulekar., et al., 2014: 26).

As well as the Global Reporting Initiative (GRI). GRI) as the activities that assist business organizations in achieving the social, environmental and economic goals of stakeholders within the framework of an appropriate corporate governance system that works to control business and monitor performance (Singhal., Dev., 2016: 94).

4.2 Principles of sustainable development

To achieve sustainable development in the Economic units Effectively, it is necessary to rely on a set of principles that are related to the three basic areas of sustainable development (economic, social, and environmental), and these principles are as follows (Mustafa, 2021: 51):

The activities related to sustainable development are characterized by their wide scope, and the achievement of sustainable development is based on a set of principles that are related to the dimensions of sustainable development. The Canadian Institute of Chartered Accountants, 2010: 1_19:

- 1- Implementing ethical practices on them and on the governance systems of economic units.
- 2 -Integrating sustainable development considerations into the decision-making process within the economic unit.
- 3-Supporting basic human rights and respecting the customs, cultures and values of all stakeholders.
- 4 -Implementation of risk management strategies on the basis of correct and sound scientific information.
- 5- Searching for continuous improvement of its environmental performance.
- 6-Contribute to the social, institutional and economic development of the societies in which the economic unit operates.
- 7- Evaluate reports that are characterized by effectiveness and transparency for stakeholders.

4.3 The dimensions of sustainable development

1. **economic dimension** the concept of sustainable economic development has received increasing attention in recent years among companies, along with the concept of social and environmental development, due to the great economic impact on the environment and society, and as a result of the increasing economic growth, especially in the industrial sector, and the emissions resulting from it, and because of its negative impact on the environment. People due to air and water pollution in addition to the depletion of natural resources (Al-Awwad and Al-Ibrahimi, 2018: 45).
2. **environmental dimension** This dimension is represented in the ability of the planet to bear the human element for all the damage it causes to the environment from waste and radiation left by man, and to provide in return all he needs from the sources of natural resources and energy sources, and that the idea of environmental sustainability is based on leaving the earth in A better condition than it was for future generations (Al-Abbasi, 2021: 49).
3. **social dimension** This dimension aims to achieve social justice in the distribution of economic and natural resources, the delivery of social services, such as health and education to those in need, the eradication of poverty and unemployment, the development of cultures and the relations between the establishment and internal and external stakeholders (Ibrahim, 2016: 11).
4. **Technical and administrative dimension** It is the development that moves society to the era of clean industries and technologies that use the least possible amount of energy and resources and produce the minimum number of gases and pollutants that lead to raising the surface temperature of the earth and harmful to the ozone layer (Hijab et al., 2017: 15).
5. **Technological dimension:** The essence of this dimension revolves around the

transition to a cleaner and more efficient technology that leads to society using the least amount of energy and resources. In order for technology to be in the economic, social and environmental dimensions and lead to the best sustainable development, the following conditions must be met:

- a. Achieving technological progress that reduces waste resulting from the use of traditional energy and focus on renewable energy instead of fuel and gas.
- b. The technology should be applicable in the pre-competition stages.
- c. Technological innovations lead to economic, social and environmental benefits for society as a whole.
6. **Political dimension** :This dimension confirms that the political system in society undertakes to adopt sustainable development policies, develop strategies for their achievement, and commit to organizing its programs through achievements, procedures and legislation that are adhered to clear up This dimension is the application of democracy, which leads to equality in the distribution of resources between the generation and future generations, as well as the rational use of natural resources (Al-Hassanin, 2018: 34).

5. The relationship between accounting education and sustainable development

Accounting education plays a distinguished role in sustainable development processes, and it is one of the indicators of sustainable development, and it is one of the basic needs achieved by development. It allows him to progress and develop, and just as accounting education achieves development requirements, development plans affect the accounting education system, and this confirms the close link between accounting education and sustainable development on the one hand, and the need for development plans for trained manpower capable of achieving development goals on the other hand (Marzouk, 2017: 107).

6. Measuring accounting education for sustainable development

In light of what was stated in the general framework for analyzing the questionnaire form, the nature of which is explained in the appendices, the statistical results of the data contained in the questionnaire related to accounting education on sustainable development will be analyzed using arithmetic means, standard deviation, coefficient of variation and relative importance. The axis of accounting education was measured through Ten paragraphs in the universities and colleges investigated, and the arithmetic mean value for this axis reached (3.78), which is greater than the hypothetical mean value of (3). This means that the answers of the sample in this axis are directed towards agreement, with a standard deviation (0.45), and a coefficient of difference (11.91) This means that the answers of the sample members on this axis were homogeneous, and with relative importance (75.50).

The answers of the teachers in universities and colleges to question (7) "provide accounting education curricula with opportunities to teach students in both Arabic and English" has achieved the lowest coefficient of variation of (5.47).

While the respondents' answers to question (5) "encouraging the teaching staff to advance scientifically through the completion of research and participation in conferences and symposiums" showed the highest coefficient of variation reached (33.92) As shown in the following table.

Table 1. Accounting Education in the Iraqi private universities

T	Variables	Relative importance	Variation coefficient	standard deviation	Arithmetic mean
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1	Emphasis in accounting education on professional skills, values and professional ethics.	87.00	23.45	1.02	4.35
2	The elements of accounting education contribute significantly and effectively to raising the efficiency of accounting education.	68.00	29.45	1.00	3.40
3	There is a continuous development of accounting teaching methods.	65.50	31.85	1.04	3.28
4	There is continuous training for faculty members that contributes to improving the cognitive efficiency of the accounting teaching staff.	70.75	31.14	1.10	3.54
5	Urging the teaching staff to advance scientifically through the completion of research and participation in conferences and seminars.	62.50	33.92	1.06	3.13
6	Accounting education helps accounting graduates acquire the skill and ability to work independently, make decisions, and take responsibility for self-education.	65.50	31.85	1.04	3.28
7	Accounting departments provide accounting education curricula with opportunities to teach students in both Arabic and English.	99.00	5.47	0.27	4.95
8	Accounting education programs To meet the requirements of economic development and the requirements of the labor market.	87.00	23.45	1.02	4.35
9	It requires the introduction of modern devices and technologies and their use in accounting education to prepare a qualified accountant for the labor market.	87.00	23.45	1.02	4.35
10	Accredited accounting education programs in Iraqi universities are able to keep pace with the continuous development of the accounting profession.	62.75	16.62	0.52	3.14
	Accounting Education	75.50	11.91	0.45	3.78

Source: Preparing the two researchers through a program spss

The sustainable development axis was measured through ten paragraphs in the universities and colleges investigated, and the arithmetic mean value for this axis was (3.59), which is greater than the hypothetical mean value of (3). This means that the answers of the sample in this axis are oriented towards agreement, and with a standard deviation (0.52), and with a coefficient of difference (14.40), which means that the answers of the sample members on this axis were homogeneous, with relative importance (71.85).

The answers of the teachers in universities and colleges in question (14), (15) and (20) showed that the lowest coefficient of variation was achieved (23.45).

Whereas the answers of the teachers in question (16) and (17) showed, and the highest coefficient of difference was achieved (33.92). As shown in the following table.

Table 2 Sustainable Development in the Iraqi private universities

T	Variables	Relative importance	Variation coefficient	standard deviation	Arithmetic mean
11	Sustainable development	65.50	31.85	1.04	3.28

	contributes to creating economic, social and cultural conditions that depend on the full participation of collective action among the target audience.				
12	Sustainable development contributes to the development of the local community by supporting the initiatives of the public and private sectors.	65.50	31.85	1.04	3.28
13	Sustainable development is keen on developing the cultural aspects and preserving the civilization specific to each society.	68.00	29.45	1.00	3.40
14	Providing appropriate information on the issues and responsibility of universities towards the social, environmental and economic dimension through the information disclosed.	87.00	23.45	1.02	4.35
15	Sustainable development in its social dimension seeks justice in the distribution of wealth among members of society and the delivery of necessary services such as health and housing.	87.00	23.45	1.02	4.35
16	Sustainable development in its environmental dimension seeks to preserve natural resources and avoid excessive depletion of renewable and non-renewable resources.	62.50	33.92	1.06	3.13
17	Sustainable development in its economic dimension seeks to improve the level of human well-being by increasing its share of goods and services and achieving economic efficiency.	62.50	33.92	1.06	3.13
18	Sustainable development information is disclosed in the form of sustainability reports that provide financial, non-financial, quantitative and descriptive information and communicate that information to internal stakeholders.	65.50	31.85	1.04	3.28
19	Sustainable development in its political dimension seeks that the political system in society undertakes to adopt sustainable development policies, develop strategies to achieve them, and commit to organizing its programmes...	68.00	29.45	1.00	3.40
20	Sustainable development in its technological dimension seeks that technological innovations lead to economic, social and environmental benefits for society as a whole and reduce waste resulting from the use of traditional energy.	87.00	23.45	1.02	4.35
	sustainable development	71.85	14.40	0.52	3.59

Source: Preparing the two researchers through a program spss

Before starting to test the research hypotheses, the distribution of the dependent variable must be tested, which is one of the important conditions for making simple linear regression. The following hypothesis will be tested:

The null hypothesis: the data of the SD variable are scattered with a normal distribution.

Alternative Hypothesis: The data of the sustainable development variable are not normally distributed.

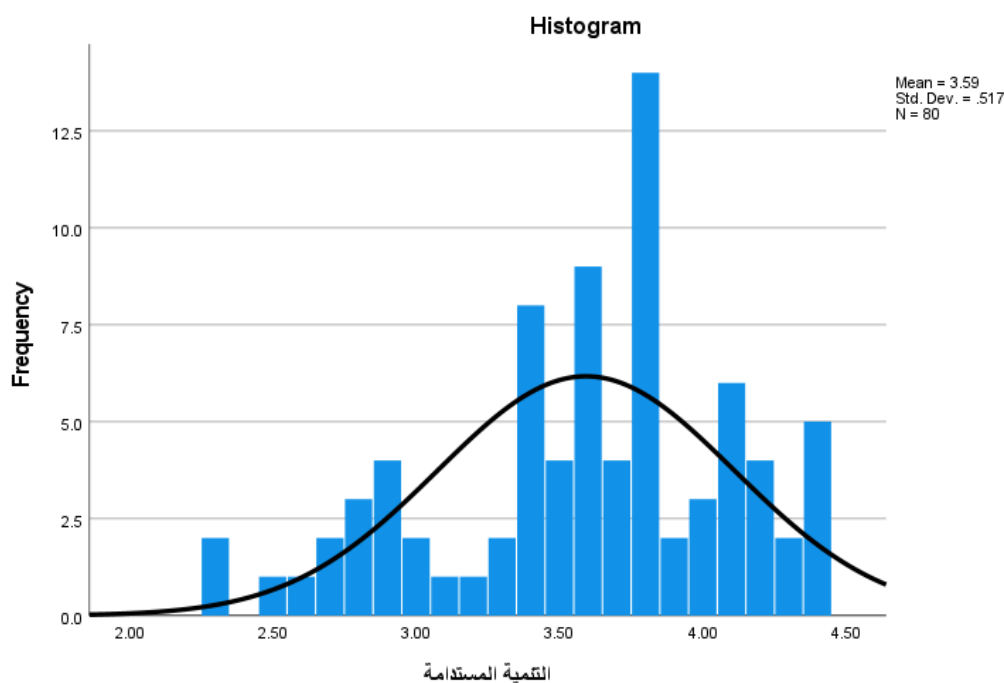
Table 3. *NPar Tests One-Sample Kolmogorov-Smirnov Test*

			Sustainable Development
	N		80
Normal parameters ^{a,b}	Meaning		3.5925
	std. Deviation		.51724
Most Extreme Differences	Absolute		.118
	Positive		.072
	Negative		-.118
	Test Statistic		.118
	Asymp. Sig. (2-tailed) ^c		.825
		Sig.	.411
Kolmogorov – smirnov Z	99% Confidence Interval	Lower Bound	.006
		Upper Bound	.010

To prove this hypothesis, will be used (Kolmogorov-Smirnov Z), the following table shows the test results:

Through the above table, the results showed that the probability value (or Sig.) (p-value) in the (Kolmogorov-Smirnov Z) test, which is (0.825), which is greater than the value of the significance level (0.05), and this means that the null hypothesis is accepted, any variable data sustainable development The distribution is normal, and the following figure shows this:

Figure 1 The normal distribution of sustainable development



6.2 To test the relationship between accounting education and sustainable development

Table 4. *Schedule (3) matrix of correlation coefficients for search variables*

	sustainable development	Accounting Education
Accounting Education	.943**	1

sustainable development	1	.943**
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**. Correlation is significant at the 0.01 level (2-tailed).

Source: *Preparing the two researchers through a program spss*

It is clear from the above table that There is a strong and positive correlation between the research variables, which amounted to (0.943), that is, the greater the interest in the application of accounting education, the greater the importance of sustainable development., Thus, the hypothesis is accepted, which states that "there is a significant correlation between accounting education and sustainable development."

The impact of the relationship between accounting education and sustainable development can be measured as follows:

Null hypothesis: There is no significant effect between accounting education and sustainable development

Alternative Hypothesis: There is a significant effect between accounting education and sustainable development

To prove the effect between accounting education and sustainable development, this can be measured through a linear regression model, which can be written in the following form:

$$\hat{Y} = -0.503 + 1.085X$$

Since:

Y: represents sustainable development

X: Accounting education

It is clear from the above model that whenever the application of accounting education in universities and colleges increases by one-unit, sustainable development will increase by (1.085), and more clearly, the impact of accounting education on sustainable development can be shown through the following table:

Table 5. Model Summary

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.943 ^a	.889	.888	.17322

Predictors: (Constant), Accountant education

Source: Prepared by the two researchers through the program spss

Table 6. ANOVA

Model	Sum of Squares	DF	Mean Square	F	Sig.
1	Regression	18.795	1	18.795	626.356
	Residual	2.341	78	.030	<.001 ^b
	Total	21.136	79		

a. Dependent Variable: sustainable development

b. Predictors: (Constant), Education Accountant

Source: Prepared by the two researchers through the. program spss

Table 7 Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	std. Error	Beta		
1	Constant	-.503		-3.051	.003
	Education Accountant	1.085	.943	25.027	<.001

a. Dependent Variable: Sustainable Development

Source: Prepared by the two researchers through the program spss.

It is clear that the value of (The calculated F was (626,356) with a significant level of (0.05), while the tabular (F) value reached (1.48), which means that the calculated (F) value is greater than the tabular (F) value, and it turns out that the linear relationship assumed for estimating the parameters of the model is significant and inferred Hence, accounting education has an important moral impact on sustainable development.

The value of the coefficient of determination () was (0.888), which means that the independent variable accounting education explains about (89%) of the change in the dependent variable sustainable development, and the rest is due to other variables. R^2

To test the significance of the marginal slope β The test (T) as the result indicated the significance of this test with a value equal to (25.027) which is greater than its tabular value at the level of significance (0.05) of (1.665), which means rejecting the null hypothesis ($\beta= 0$) and accept the alternative hypothesis (0 $\neq \beta$) That is, it means that there is an important moral impact of accounting education on sustainable development, thus accepting the hypothesis that states that “accounting education affects **effect morale in sustainable development.**

7. Conclusions and Recommendations

7.1 Conclusions

The conclusions are the outcome of the study with its variables (accounting education, sustainable development) and the findings of the two researchers in the light of the data of the statistical analysis are the following:

1. The good application of accounting education in universities and colleges represents a step towards progress and preventing them from falling into financial crises that prevent them from achieving comprehensive development.
2. The good application of accounting education, the presence of well-experienced employees and the follow-up of the university or college council for effective oversight leads to raising the efficiency of the practice of accounting education.
3. The application of accounting education in universities and colleges is necessary to confront cases of accounting and financial corruption in relation to preparing reports through sustainable development.

7.2 Recommendations

In light of the conclusions reached by the research, both theoretical and practical, a set of recommendations can be presented, the most important of which are the following:

1. Developing the awareness and awareness of those in charge of universities and colleges of the importance of applying accounting education through conferences, seminars and meetings.
2. Activating accounting education in universities and colleges has a positive impact on sustainable development, as it limits the opportunistic behavior of the university or college council and encourages it to achieve more transparency in reporting.
3. The need for the concerned authorities supervising universities and colleges to issue instructions for accounting education and its impact on sustainable development, with the help of those with specialized expertise in this field.

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