

# EVALUATING PROCESS OF ACCREDITATION FOR ACCOUNTING PROGRAM– ISSUES AND CHALLENGES

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## **Abstract**

The purpose of this research is to evaluate the accreditation processes in accounting program in perspective to the fourth standard titled "Learning and Teaching" in terms of "Students Learning Outcomes, Students Evaluation, Students Learning Assistances, Teaching Quality, Supporting the Quality of Teaching, Qualification of Teaching Faculty & Experience". Furthermore, the research sheds light on the challenges and issues that are preventing to enhance the effectiveness of the fourth Standard "Learning & Teaching". To diagnose research problem and to pursue the goals of present research, the researcher has adopted the descriptive and analytical approach. The results of this research indicate that there is a commitment by the respondents of fulfilling the criteria of the fourth Standard "Learning and Teaching" in accounting program" as directed by NCAAA. Finally, the research concluded that there are certain challenges which are standing as stumbling stone towards enhancing the effectiveness of the fourth standard "Learning & Teaching".

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**Keywords:** Accounting Program, Accreditation, Learning & Teaching, NCAAA

## **Introduction**

The recent period witnessed a tremendous jump in education in general and accounting education in particular. This jump was due to various dimensions i.e. education world competition, globalization, development in business environments, increasing the trend of unemployment due to satisfaction of labor market from particular programs, or due to poor quality of graduates unfit for the need of labor markets. Moreover, society is no longer able to tolerate the existence of inefficient educational institution as it causes wasting resources (Attia, and Zahran, 2008).

In an attempt from various countries in the world to reform the higher education system and improve the education outcomes, considering that education is the mainstay for economic and social development of any country, a specialized bodies and councils were set up to adopt the assurance of academic quality in order to improve the efficiency of the institutions in terms of the quality of their outputs based on the labor market needs and requirements. On the international level there are some bodies and commission who took the responsibilities to improve the quality of education for instance, The Council for Higher Education Accreditation and the Association to Advance Collegiate Schools of Business's AACSB in United States, and the Quality Assurance Agency QAA for Higher Education in Britain, and the European Foundation for Management Development EFMD. Concerning the Arab countries, Egypt has set up the National Quality Assurance and Accreditation Committee NQAAC for higher education.

The Kingdom of Saudi Arabia has not been away of the competitive world, the Higher Education too started the process to improve the quality of education, therefore The National Commission for Academic Assessment and Accreditation (NCAAA) has been established as an independent commission taking enough care of Accreditation for the both academic institutions and programs and ensuring adopting the good practices in education. The commission has put standards of Assessment through the effort made by the national experts and international consultants. The NCAAA has honored the institutional and programs accreditation for some universities such as King Saud University and King Fahd University of Petroleum and Minerals.

Therefore, many academic institutions started the process of accreditation from an independent organization either nationally or internationally to declare openly quality assurance. Indeed, accreditation contributes to achieve the institutions goals, meeting the needs of different stakeholders i.e. students, faculty, employers, society and other constituents (Romero, 2008). Moreover, accreditation has an adding value to the faculties and staffs of accredited schools by attracting good quality of students, providing challenging research atmosphere, besides to global recognition (AACSB, 2013).

## **Background**

The Prince Sattam bin Abdulaziz University was established in the year 2009. Ever since its establishment, the university took over the responsibility of quality assurance by supporting the academic and administrative units through identifying the good practices that enhance the quality of outputs, either in terms of students learning outcomes, graduates or services offered. In this context, the university adopted the project of

evaluation and development to meet the eleventh standards of excellence designed by NCAAA for the institutional level and for six academic programs as a primary stage to get the national accreditation yielding with getting the international accreditation.

Accounting program one of those six programs nominated by the university to start the processes of accreditation as directed by the project of evaluation and development. Undoubtedly, the project of evaluation and development contributed a lot in identifying the good practices that should be prevailed in an academic program in eleven general areas of activities i.e. Mission Goals and Objectives of the program, Program Administration, Management of Program Quality Assurance , Learning and Teaching, Student Administration and Support Services, Learning Resources, Facilities and Equipment, Financial Planning and Management, Employment Processes, Research, and Relationships with the Community.

It is worth noting that these standards and their subsections standards are set based on what is commonly accepted as good practice in the world with regard to higher education and further adapted on a way to suit to the circumstances of higher education in the Kingdom of Saudi Arabia. Getting accreditation will require from the particular institution or program to provide enough evidence that they are fulfilling those eleven standards and their subsections effectively.

### **NCAAA Accreditation**

The purpose of NCAAA accreditation is to provide excellence in terms of quality in the institutional and programs level and to publicize the quality assurance to those academic institutions and programs. The processes of evaluation usually done by an independent review which is yielding by certain recommendation about the areas of deficiencies and the required remediation. Basically, the accredited academic institutions and program should keep continuous improvements and review to enhance the efficiency and to maintain the accreditation. Indeed, regional accreditation works in a way sending a message to the public that the particular institution has been intellectually devised (rather than simply fulfilling technical objectives), (Gaharan *et. Al*, 2007) beside to that the institution's objectives are appropriate and are being accomplished, and that the institution merits confidence by the public (Hardin and Stocks ,1995).

### **Learning and Teaching**

This standard constitute of ten areas of good practices and activities pertaining to Students learning outcomes, Program Development Processes, Program Evaluation and Review Processes, Student Assessment, students educational assistance, Quality of Teaching, supporting and improving

teaching quality, Qualifications and Experience of Teaching Staff, field experience activities , partnership arrangements with other institutions. Each standard has subsections, which focuses on evaluating program consistency in term of "Learning and Teaching" with the requirements of National Commission for Academic Accreditation & Assessment NCAAA and the National Qualification Framework (NQF). Generally speaking, the particular program should have enough evidence regarding the good practices in Learning and Teaching, these evidences might be obtained from different sources, i.e. students, graduates and employers survey, data concerning to faculty ratios to students, course and program completion rate, faculty qualification and experience, graduates employment rate, students support and assistance, independent expert and external reviews etc.

The present research highlighted the fourth standard "Learning & Teaching" for two reasons, the first one as it is considered as the most important standard among the eleventh one, and the second one as it has been found during submitting the Self-Study Report (SSR) for accounting program that the average score for the fourth standard was relatively low comparing with the other standards. This study attempts to verify and investigate the reasons of not committing with the requirements and criteria required by the fourth standard.

### **Literature Review**

There are numerous studies that have addressed the issues of academic accreditation and its impact on accounting education. Indeed, accreditation is road map of quality that develops innovation and enhancing continuous improvement (Romero, 2008). Literatures too focused on the importance and benefits obtained by the academic programs of being accredited. In this context, (Al Araji,2012) addressed the issue that the assessment of the educational institutions helps greatly to determine the strengths and weak points of the educational institutions and determine the risks which they face, consequently suggesting mechanisms of the continuous improvement and entering the world competing market in regard to graduating good quality of students.

(Al Galabi, 2011) precisely concluded that the elements of success for quality assurance of Academic Programs is represented by determining and formulating the vision, mission ,goals of academic program, organizing workshops, training programs offered for faculty and administrative staff, self-evaluation of the academic program , preparing the academic programs reports, preparing necessary documents to check the achievements made of the previous stages, identifying courses reports and program reports , conducting field survey , peer reviewed visits etc.

In the context of Saudi Arabia (Al Dahham, 2010) explored that the academic accreditation for the educational institutions in Saudi Arabia has become indispensable due to the world competition in respect of education quality. (Al Dahham, 2010) concluded that program self-evaluation showed gaps or shortcomings of the academic program on perspective of the standards required to practice .Therefore, to avoid and minimize such kind of deficiencies a guideline has been formed by the Arabian Union Universities to provide the mechanisms and necessary key performance indicators, as this will help the accredited academic programs to do self-evaluation report. (Arabian Universities Union, 2013).

In the international level (Weinsenfield *et.al.*, 2007) explored that the programs seeking of the academic accreditation should provide a mixture and variety of accounting teaching staff according to Gender and ethnicity as this practice will contribute to formulate the programs goals. (Gaharan *et.al.*, 2007) explores that the accredited accounting programs tend to have a positive impact over various aspects i.e. improving the intellectual contribution for teaching staff, well activation for advisory boards, developing curriculum design, having good returns for the stakeholders, successfully activating rules and regulation pertaining to promotion, faculty turnover, developing teaching staff, teaching strategies and techniques. The study too concluded that a positive impact on students as well as graduates from accredited accounting programs in respect of qualification and job placement in the labor market. (Posey and Parker ,1989) supported that as he had concluded that the accredited institutions get an added value in regards to the quality of the student and placements of graduates.

(Koh and Koh, 1998) assured that the approaches used currently to assess the quality of the accounting programs such as checking the study plans ,standardization of tests, analyzing courses and field studies files, whether for students, graduates and employers, as well as personal interviews, discussions and observations, is an important and useful for all, since these approaches shed light on the strengths and weaknesses in accounting education in general, and accounting programs in particular.

(Watty, K, 2005) studied the accounting programs at its design should take into consideration the commitment to achieve the program's mission and goals and the measurable indicators in addition to the necessity of taking into account the requirements of the labor market, as recruiters usually evaluate graduates from accredited programs from AACSB more positively than those graduating from AACSB (Hardin and Stocks, 1995). (Kim *et al.*, 1996) explores that starting salary offered by CPA firms to graduates of accredited programs are relatively higher than those offered to graduates from non-accredited programs.

(Hindi, N. and Miller, D. 2000) assured that the assessment of the quality of performance of accounting programs in American and non-American universities is one of the matters which must be assured and repeated from time to time due to the benefits obtained in designing action plan for the academic programs, and to assure on the ability to keep up to date with the professional changes and developments and fulfilling the requirements for the accounting labor market.

In spite of the benefits obtained from the academic accreditation, Prior researches shows that there are certain challenges and difficulties which may stand as a stumbling stone between the academic programs and getting accreditation or achieving the requirements of accreditation standards. In this regard (Gaharan *et al.* 2007) concluded that there some obstacles which may face the academic programs intending to get accreditation i.e. lack of financial resources offered to teaching staff to handle the process of accreditation, more documentation, limited financing, huge official work which is consuming a lot of time for faculty, difficulties to improve the contribution of intellectual capital for teaching staff, the few and little compensation given to faculty towards the efforts made before , during and after the process of accreditation. On the other hand, (Koh and Koh, 1998) had found that there are certain difficulties to measure the skills gained through written tests such as personal and social skills and so on. Anyway, prior researches has shown the need to improve the accreditation processes and noted at the time that more accounting programs needed to seek separate accounting accreditation in order for it to become generally acceptable (Pastore, 1989). (Apostolou, 1999) emphasized that more research is needed to help develop successful assessment models specifically for accounting programs.

### **Research Problem**

Through the statistical data obtained from the Self-Study Report (SSR) which is related to the Project of Evaluation and Development (PED) for Accounting Program at the College of Business Administration at Prince Sattam bin Abdul Aziz University, it was noticed that the average score of fourth standard related to learning and teaching was relatively low comparing with other standards, so research problem can be expressed by the following questions:

- To what extent accounting program has the commitment of fulfilling the fourth standard "Learning & Teaching" at the college of business administration at the Prince Sattam bin Abdul Aziz University.
- What are the challenges and issues that are preventing to enhance the effectiveness of the fourth standard "Learning & Teaching".

### **Research Objectives**

The main objective of the present study is to evaluate the process and practices taken over by accounting program in regards to the fourth standard "Learning & Teaching" in perspective of academic accreditation by NCAAA. To achieve this objective, the present research seeks to achieve the following secondary objectives:

- Evaluating the level of commitment by the fourth standard "Learning & Teaching "in terms of "Students Learning Outcomes, Students Evaluation, Students Learning Assistances, Teaching Quality, Supporting the Quality of Teaching, Qualification of Teaching Faculty & Experience".
- Shedding light on the challenges that are preventing to enhance the effectiveness of the fourth standard "Learning & Teaching".

### **Research Importance**

The importance of the present research appears through its contribution in the literature in the Middle East region, and this is due to modernity of the topic. The research also has importance due to nomination of accounting program for accreditation by NCAAA. therefore, it is very necessary to highlight the challenges that stand as stumbling stone towards achieving high score for the fourth standard " Learning and Teaching " as this is the most lengthy standard among the eleventh standards - consequently suggesting suitable measures for these challenges .The present research is also important due to the increasing attention all over the world in the institutional and programs accreditation (CNE, EHEA, AACSB, EFMDI) therefore, NCAAA is considered as starting point to get the international accreditation. The present research is also very important to provide an action plan to overcome the weak points and enhancing the strong points, as this will contribute to qualify the academic programs to get the accreditation from both at the national and international levels.

### **Research Methodology**

To gather information about the research problem, this study surveyed the faculty members for accounting program. Therefore, this research had adopted the descriptive and analytical approach to diagnose research problem, and achieve the research objectives.

**Data Collection :** The present research depend mainly on both primary and secondary data, primary data includes a questionnaire and secondary data through literature review, Journals, internet searches, libraries, NCAAA publications, reports; etc.

**Research Instruments:** The survey instrument developed by the researcher consists of three parts; this instrument has been designed for teaching faculty in accounting program at the college of business administration. Part one of the questionnaire asked for demographic data,

The second part included questions regarding the level of commitments consisted of six main sections, section 1 measuring Students Learning Outcomes contained (1-8) attitudes, section 2 measuring Students Evaluation contained (9-18) attitudes, section 3 measuring Students Learning Assurances contained (19-30) attitudes, section 4 measuring Teaching Quality contained (31-42) attitudes, section 5 measuring Supporting the Quality of Teaching contained (43-48) attitudes, section 6 measuring Qualification of Teaching Faculty and Experience contained (49-55) attitudes. Part three sought information regarding the level of challenges faced by the selected sample contained (56-62) attitudes. Subjects were asked to indicate the extent of their agreement with each statement using a five point Likert-type scale ranging from Strongly Disagree (1) to Strongly Agree (5).

The development of the survey instrument included an evaluation from three examiners from different universities in the kingdom of Saudi Arabia, who are interested in the research problem. Based on their feedback, several revisions and modifications have been made in regard to adding or deleting some statements or rewriting the statement in different way. The final draft of the survey was then distributed to the selected sample. Usable responses were received from 38 faculty members out of 45 were engaged in teaching all the courses for all sections in accounting program, yielding an overall response rate of 84.4 percent. The measured value of “Cronbach's Alpha” done by SPSS Software is approximately equal to 0.967 therefore the test is considerably valid in view of its Reliability.

### **Research Hypotheses**

Based on the questions that have been raised in research problem and research objectives, the following main hypotheses have been set:

- There is commitment of fulfilling the criteria of the fourth standard "Learning and Teaching" in accounting program.
- There are certain challenges that are preventing to enhance the effectiveness of the fourth standard "Learning & Teaching".

### **Analysis and Results**

#### **Characteristics of Respondents**

Table 1 shows the summarized characteristics of respondents, it is clear that the majority of respondents were from accounting program as they counted around 39.4% of total selected sample, but it interesting to know that the majority of the selected sample have a good experience in the academic education (more than five years counted around 73.7%) and have been working in quality units as they counted around 65.7% which sounds good



and indicates that the respondents are well familiar with the questionnaires and requirements of accreditation.

Table 1: Characteristics of Selected Respondents

#	Variable	Category	Respondents	Percentage
1	Major	Accounting	15	39.4
		Other Academic Program within CBAK	13	34.2
		Other Academic Program outside CBAK	10	26.4
2	Experience	Less than 2 years	2	5.3
		2-5 years	8	21.0
		More than 5 years	28	73.7
3	Engaged in Quality unit	Yes	25	65.7
		No	13	34.3

### Measuring level of Commitments

This part depicts the summarized descriptive statistics pertaining to the main dimensions in the fourth standard "Learning & Teaching" in regards to "Students Learning Outcomes, Students Evaluation, Students Learning Assistances, Teaching Quality, Supporting the Quality of Teaching, Qualification of Teaching Faculty & Experience".

### Students Learning Outcomes

Table 2 presents the summarized descriptive statistics pertaining to students learning outcomes. Respondents were asked to indicate their perceptions regarding the degree of commitment by the practices concerning to students learning outcomes. Table 2 shows that all practices are being committed and received above average (3) rating. The practices rated mostly higher were: "Specifying Intended learning outcomes (ILOs) academically and professionally" "Consistency of ILOs with the National Qualifications Framework." (Means = 3.89 and 3.67 respectively). The practices rated as least was "Conducting employer feedback to measure the appropriateness of ILOs." (Mean =3.47). Table 2 shows that the overall mean for all the practices was 3.61 and the standard deviation for all practices was relatively low (SD=0.47) indicating that there is no dispersion in responses and respondents agree on the perceived practices. Therefore, it can be concluded that there is a commitment in regards to students learning outcomes, but still need to be enhanced more.

Table 2: Descriptive Statistics to the commitments of Students Learning Outcomes

#	Students Learning Outcomes	Mean	SD	t	Sig
1	Specifying Intended learning outcomes (ILOs) academically and professionally.	3.89	0.67	10.64	0.00
2	Consistency of ILOs with the National Qualifications Framework.	3.67	0.78	6.91	0.00
3	Fitting ILOs with requirements of Saudi labor market.	3.59	0.79	6.00	0.00
4	Developing special attributes in students graduating.	3.58	0.71	6.53	0.00
5	Conducting graduating student surveys to measure the appropriateness of ILOs.	3.61	0.77	6.34	0.00
6	Conducting employment outcome data to measure the appropriateness of ILOs .	3.50	0.73	5.45	0.00
7	Conducting employer feedback to measure the appropriateness of ILOs .	3.47	0.80	4.71	0.00
8	Measuring graduate performance.	3.58	0.73	6.33	0.00
	<b>Overall Average</b>	<b>3.61</b>	<b>0.47</b>	<b>10.37</b>	<b>0.00</b>

### Students Evaluation

Table 3 presents the summarized descriptive statistics pertaining to Students Evaluation. Respondents were asked to indicate their perceptions regarding the degree of commitment by the practices concerning to Students Evaluation. Table 3 shows that all practices are committed and received above average (3) rating. The practices rated mostly higher were: "Appropriate procedures are taken in regard to inadequate students achievements" "Identifying assessment processes to students at the beginning of semester" (Means = 3.83 and 3.80 respectively). The practices rated as least was "Students performance and results are promptly announced" (Mean =3.52). Table 3 shows that the overall mean for all the practices was 3.64 and the standard deviation for all practices was relatively low SD=0.51) indicating that there is no dispersion in responses and respondents agree on the perceived practices. Therefore, it can be concluded that there is a commitment in regard to students evaluation.

Table 3: Descriptive Statistics to the commitments of Students Evaluation

#	Students Evaluation	Mean	SD	t	Sig
9	Appropriate student assessment mechanisms	3.70	0.87	6.49	0.00
10	Identifying assessment processes to students at the beginning of semester.	3.80	0.82	7.78	0.00
11	Appropriate measures (internal & external benchmarks) are used for examining student's achievement.	3.53	0.85	4.98	0.00
12	Appropriate grading criteria (tests, assignments, quizzes and projects)	3.67	0.84	6.42	0.00
13	Managing training of teaching staff in regard to student assessment	3.66	0.89	5.87	0.00
14	Appropriate procedures are taken in regard to inadequate students achievements.	3.83	0.81	8.20	0.00
15	Effective procedures for ensuring the work have been completed by the students himself.	3.56	0.81	5.53	0.00
16	Students performance and results are promptly announced.	3.52	0.89	4.63	0.00
17	Fair students assessments	3.58	0.96	4.84	0.00
18	Academic appeals processes are known to students and administered equitably.	3.56	0.75	5.97	0.00
	<b>Overall Average</b>	<b>3.64</b>	<b>0.51</b>	<b>9.99</b>	<b>0.00</b>

### Students Learning Assistances

Table 4 presents the summarized descriptive statistics pertaining to Students Learning Assistances. Respondents were asked to indicate their perceptions regarding the degree of commitment by the practices concerning to Students Learning Assistances. Table 4 shows that all practices are committed and received above average (3) rating. The practices rated mostly higher were: "Availability of faculty member for consultation and advising" "Familiarity of supporting services to faculty members" (Means = 3.88 and 3.67 respectively). The practices rated as least was "Appropriate systems for monitoring program students" (Mean =3.44). Table 4 shows that the overall mean for all the practices was 3.61 and the standard deviation for all practices was relatively low SD=0.54) indicating that there is no dispersion in responses and respondents agree on the perceived practices. Therefore, it can be concluded that there is a commitment in regard to students learning assistances.

Table 4: Descriptive Statistics to the Commitments of Students Learning Assistances

#	Students Learning Assistances	Mean	SD	t	Sig
19	Availability of faculty member for consultation and advising	3.88	0.88	7.94	0.00
20	Teaching resources are sufficient to ensure achievement of the ILO.	3.64	0.95	5.40	0.00
21	Effectiveness of student academic counseling is evaluated through analysis of response times and student evaluations.	3.58	0.77	5.99	0.00
22	Providing adequate tutorial assistance to facilitate learning	3.59	0.77	6.16	0.00
23	Appropriate preparatory year to qualify students.	3.56	0.92	4.87	0.00
24	Certain measures are implemented to ensure that student's language skills are adequate to begin their studies.	3.63	0.95	5.26	0.00
25	Appropriate systems for monitoring program students	3.44	0.73	4.78	0.00

26	Monitoring and providing assistance to students facing difficulties	3.58	0.75	6.15	0.00
27	Monitoring progression and completion rates	3.55	0.83	5.24	0.00
28	Providing smooth facilities for private study	3.63	0.81	6.20	0.00
29	Familiarity of supporting services to faculty members	3.67	0.76	7.10	0.00
30	Conducting students feedback towards the adequacy of assistance provided to students	3.55	0.73	5.97	0.00
	<b>Overall Average</b>	<b>3.61</b>	<b>0.54</b>	<b>8.96</b>	<b>0.00</b>

## Teaching Quality

Table 5 presents the summarized descriptive statistics pertaining to Teaching Quality. Respondents were asked to indicate their perceptions regarding the degree of commitment by the practices concerning Teaching Quality. Table 5 shows that all practices are committed and received above average (3) rating. The practices rated the mostly higher were: "Commitment in course specification, syllabus and assessment by faculty member. "Reviewing regularly the effectiveness of different planned teaching strategies and adjustments made" (Means = 3.70 and 3.69 respectively). The practices rated as least was "Up-to-date textbooks and the required material ". (Mean =3.44). Table 5 shows that the overall mean for all the practices was 3.60 and the standard deviation for all practices was relatively low SD=0.53) indicating that there is no dispersion in responses and respondents agree on the perceived practices. Therefore, it can be concluded that there is a commitment in regards to teaching quality.

Table 5: Descriptive Statistics to the commitments of Teaching Quality

#	Teaching Quality	Mean	SD	t	Sig
31	Providing effective orientation and training programs for faculty members.	3.59	0.75	6.33	0.00
32	Accurate strategies of teaching for the different kinds of learning outcomes.	3.61	0.83	5.89	0.00
33	Commitment in course specification, syllabus and assessment by faculty member.	3.70	0.75	7.51	0.00
34	Informing students about learning outcomes to be developed and assessment criteria.	3.63	0.88	5.67	0.00
35	Matching course outlines given to students with course specification.	3.52	0.85	4.83	0.00
36	Up-to-date textbooks and the required material	3.44	0.91	3.86	0.00
37	Availability of textbooks and materials before the classes begin	3.53	0.73	5.79	0.00
38	Clearly defined attendance system to students	3.61	0.88	5.52	0.00
39	Appropriate systems for course evaluation	3.59	0.90	5.26	0.00
40	Reviewing regularly the effectiveness of different planned teaching strategies and adjustments made.	3.69	0.77	7.11	0.00
41	Discussing reports relating to the planned content which could not be dealt due to certain difficulties.	3.67	0.76	7.10	0.00
42	Appropriate measures are taken based on course report.	3.64	0.78	6.54	0.00
	<b>Overall Average</b>	<b>3.60</b>	<b>0.53</b>	<b>9.12</b>	<b>0.00</b>

## Supporting the Quality of Teaching

Table 6 presents the summarized descriptive statistics pertaining to supporting the quality of teaching. Respondents were asked to indicate their perceptions regarding the degree of commitment by the practices concerning to supporting the quality of teaching. Table 6 shows that all practices are committed and received above average (3) rating. The practices rated the mostly higher were: "Encouraging teaching staffs to develop teaching strategies" "Participating teaching staff with the professional and academic development to improve teaching quality" (Means = 3.53 and 3.49 respectively). The practices rated as least was "Providing effective training programs in use of new and emerging technology. " (Mean =3.44) . Table 6 shows that the overall mean for all the practices was 3.48 and the standard deviation for all practices was relatively low SD=0.60) indicating that there is no dispersion in responses and respondents agree on the perceived practices. Therefore, it can be concluded that there is a commitment in regard to supporting the quality of teaching.

Table 6: Descriptive Statistics to the commitments of Supporting the Quality of Teaching

#	Supporting the Quality of Teaching	Mean	SD	t	Sig
43	Providing training programs in teaching skills for both new and continuing teaching staff.	3.48	0.91	4.27	0.00
44	Providing effective training programs in use of new and emerging technology.	3.44	0.87	4.02	0.00
45	Participating teaching staff with the professional and academic development to improve teaching quality.	3.49	0.78	4.99	0.00
46	Encouraging teaching staffs to develop teaching strategies	3.53	0.78	5.48	0.00
47	Honoring outstanding and distinguished faculty members	3.47	0.80	4.71	0.00
48	Incorporating strategies for improving quality of teaching	3.47	0.84	4.49	0.00
	<b>Overall Average</b>	<b>3.48</b>	<b>0.60</b>	<b>6.43</b>	<b>0.00</b>

### Qualifications & Experience of Teaching Faculty

Table 7 presents the summarized descriptive statistics pertaining to qualification of teaching faculty and experience. Respondents were asked to indicate their perceptions regarding the degree of commitment by the practices concerning qualification of teaching faculty and experience. Table 7 shows that all practices are committed and received above average (3) rating. The practices rated mostly higher were: "Involving teaching staff in research and scholarly activities" "Appropriate experience for teaching staff with the courses they teach." (Means = 3.73 and 3.72 respectively). The practices rated as least was "Appropriate mix of academic and experienced professionals teaching staff in the professional programs" (Mean =3.42). Table 7 shows that the overall mean for all the practices was 3.57 and the standard deviation for all practices was relatively low SD=0.60) indicating that there is no dispersion in responses and respondents agree on the perceived practices. Therefore, it can be concluded that there is a commitment in regard to qualification of teaching faculty and experience.

Table 7: Descriptive Statistics to the commitments of Qualification of Teaching Faculty &amp; Experience

#	Qualification of Teaching Faculty & Experience	Mean	SD	t	Sig
49	Appropriate qualifications and experience for teaching staff.	3.61	0.90	5.41	0.00
50	Appropriate ratio of full and half time teaching staff.	3.63	0.85	5.92	0.00
51	Appropriate experience for teaching staff with the courses they teach.	3.72	0.88	6.52	0.00
52	Involving teaching staff in research and scholarly activities	3.73	0.76	7.72	0.00
53	Involving students with the latest developments in the field.	3.43	0.77	4.37	0.00
54	Involving full time teaching staff in post-graduate courses	3.48	0.84	4.64	0.00
55	Appropriate mix of academic and experienced professionals teaching staff in the professional programs.	3.42	0.83	4.06	0.00
	<b>Overall Average</b>	<b>3.57</b>	<b>0.60</b>	<b>7.65</b>	<b>0.00</b>

### Testing First Hypothesis:

Table 8 presents the summarized descriptive statistics pertaining to the commitment of fulfilling the criteria of the fourth standard "Learning and Teaching" in accounting program". It appears that all the subsections of the standard four are having a tendency towards high level of commitment and received average was more than (3) rating. The subsection rated the mostly higher were: "Students Evaluation" (Mean = 3.64). The subsection rated as least was "Supporting the Quality of Teaching" (Mean =3.48). Table 8 exhibits that the overall mean for all the subsections were 3.59 which is in a tendency of highly agreeing with regard to the subsections of the fourth standard. Moreover, the standard deviation for all subsections was relatively low (SD=0.46) indicating that there is no dispersion in responses. The respondents agree on the perceived commitments. Based on Table 8, considering T value = 10.18 and Sig = 0.00 (<) 0.01 therefore the hypothesis is accepted and we can conclude that "There is commitment of fulfilling the criteria of the fourth standard "Learning and Teaching" in accounting program ".

Table 8: Summarized Statistics for the commitments of the criteria of the Standard (4) relating to "Learning and Teaching" in accounting program"

#	Dimensions	Mean	SD	t	Sig
1	Students Learning Outcomes	3.61	0.47	10.37	0.00
2	Students Evaluation	3.64	0.51	9.99	0.00
3	Students Learning Assistances	3.61	0.54	8.96	0.00
4	Teaching Quality	3.60	0.53	9.12	0.00
5	Supporting the Quality of Teaching	3.48	0.60	6.43	0.00
6	Qualification of Teaching Faculty & Experience	3.57	0.60	7.65	0.00
	<b>Overall Average</b>	<b>3.59</b>	<b>0.46</b>	<b>10.18</b>	<b>0.00</b>

### Testing Second Hypothesis:

Table 9 presents the summarized descriptive statistics pertaining to the challenges that are preventing to achieve the expected results. Respondents were asked to indicate their perceptions regarding the degree of agreeing in regards to these challenges. Table 9 shows that all challenges were received above average (3) rating. The challenges rated the mostly higher were: "Lack of financial motivation offered" "Lack of proper guidance relating to quality" (Means = 4.41 and 4.06 respectively). The challenges rated as least was "Lack of experience by the concern faculty" (Mean =3.89). Table 9 also shows that the overall mean for all listed challenges is (4.06), this is greater than the assumed mean 3 suggesting a high degree of agreeing towards providing remedies for such kind of challenges. Moreover, the overall standard deviations are low SD=0.35) indicating that there is a consensus among the respondents regarding the existence of such kind of challenges which are standing as a stumbling stone to achieve the expected results . Based on Table 9, considering T value = 24.35 and Sig = 0.00 (<) 0.01 therefore the hypothesis is accepted and we can conclude that "There are certain challenges that are preventing to enhance the effectiveness of the fourth standard "Learning & Teaching".

Table 9: Descriptive Statistics for the challenges that are preventing to enhance the effectiveness of the fourth standard "Learning & Teaching"

#	Challenges	Mean	SD	t	Sig
56	Lack of financial motivation offered	4.41	0.53	21.38	0.00
57	Lack of proper guidance relating to quality	4.06	0.71	11.97	0.00
58	Working under pressure	4.03	0.62	13.38	0.00
59	Lack of experience by the concern faculty	3.89	0.72	9.96	0.00
60	Lack of cooperation by teaching staff	4.00	0.67	12.00	0.00
61	Lack of effective supporting leadership	4.05	0.63	13.33	0.00
62	Lack of effective supporting by the concern units.	4.02	0.75	10.90	0.00
	<b>Overall Average</b>	<b>4.06</b>	<b>0.35</b>	<b>24.35</b>	<b>0.00</b>

### Conclusion

This study endeavor to evaluate the processes and practices implemented by accounting program in regards to the fourth standard "Learning & Teaching" in perspective of academic accreditation by The National Commission for Academic Assessment and Accreditation (NCAAA). In addition, this study also attempts to examine and evaluate the level of commitment to the criteria specified in the fourth standard "Learning & Teaching "in terms of" Students Learning Outcomes, Students Evaluation, Students Learning Assistances, Teaching Quality, Supporting the Quality of Teaching, Qualification of Teaching Faculty & Experience" and their associated issues and challenges that are major hurdles in effective achievement of the stated criteria setup under fourth standard i.e. "Learning

& Teaching". The findings of this study indicate that there is a positive commitment of fulfilling the criteria of the fourth standard "Learning and Teaching" in accounting program", as the overall average mean for the subsections pertaining to the fourth standard was around 3.64 which is more than the assumed mean 3 . However, the actual results in terms of accreditation criteria fulfillment, shows still fewer than required score, and this is according to the researcher perception was mainly due to the challenges facing the concerned faculties members working in the accreditation processes which are standing as stumbling stone towards enhancing the effectiveness of the fourth standard "Learning & Teaching" i.e. lack of financial motivation offered (Mean=4.41) which is standing the most challenges, follow that lack of proper guidance relating to quality (Mean=4.06), then lack of effective supporting leadership, then working under pressure, lack of effective supporting by the concern units, lack of cooperation by teaching staff, lack of experience by the concern faculty. Based on these challenges, it is suggested that sizable incentives should be offered to all those who are actively engaged in the accreditation processes (Gaharan, *et. Al.*,2007). Furthermore, each one of these challenges should be addressed and sorted out to enhance the processes of accreditation for accounting program.

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