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Impact of the Accounting System Educational Model on the Accounting Education Quality in the Country's Art Schools

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Abstract

This research aims to study and analyze the impact of the accounting system educational model on the accounting education quality in the country's art schools. The present research method is the survey which examines the experiences and viewpoints and assesses the professors and students regarding the accounting education quality. The statistical population of this study in the quantitative part includes students (teachers), accounting faculty members (governmental and non-governmental), and other invited professors in this field whose number is estimated at 4000 people. The statistical sample includes 351 people from which, 200 students, 100 faculty professors, and 51 other university professors have been selected using the simple random probability sampling method and based on the Morgan table. The research data were collected through a standard questionnaire and they were analyzed using statistical methods. Research findings show that updating educational content, developing new teaching methods, strengthening teachers' skills, improving the communication between universities and industry, knowledge management promotion, and reviewing the evaluation system are considered the most important components affecting accounting education quality. In addition, the results of structural equation analysis showed that the dimensions of educational content, elements of the educational system, laws and regulations, knowledge management, ethical behavior, professional qualifications, and the teachers' skills significantly affect the improvement of students' learning and preparing them for entering the job market. The findings of the Friedman test showed that educational content and elements of the educational system are also ranked at a higher level of importance, while knowledge management and educational and research communications require more improvement and revision. Accordingly, it is suggested that policymakers and educational managers should take steps to compile skill-based curricula, develop internship courses, reform the evaluation system, and application of modern technologies in teaching accounting. Also, inclusion of the training courses in the field of professional ethics, mega data analysis, and new financial technologies in university curricula can lead to the professional development of students and increase the quality of accounting information. Finally, financial and infrastructural support for the accounting education system accompanied by creating more interactions between universities and industry can set up a background for training an efficient and specialized workforce for the job market.

Key words: *Accounting education, educational content, modern teaching methods, professional skills, knowledge management, the relationship between university and industry, evaluation system.*

Introduction

Introduction and statement of the question

In today's world where financial markets and businesses have become increasingly complex and dynamic, the need for a skilled workforce in the field of

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accounting is felt more than before. The accounting education system, especially in technical and vocational schools, plays a basic role in training specialized human resources. However, many studies show that traditional educational methods singly are not able to develop the skills required for the job market (Edeigba, 2022). In countries such as Germany and Canada, the implementation of modern educational methods such as Simulation-Based Learning and Blended Learning has increased the quality of accounting education and improved the level of students' practical skills (Ekaviana & Nurkhin, 2016). In contrast, in many developing countries, including Iran, the curricula of accounting schools mainly emphasize theoretical education, and less attention is paid to practical and applied skills. This issue has caused many challenges for graduates of this field to enter the job market (Dandago & Shaari, 2013). Therefore, examining and modifying the educational model of the accounting system in art schools through the application of modern educational technologies and improvement of the link between education and industry can play an important role in improving the quality of learning and increasing students' skills. This research aims to evaluate the impact of modern educational models on the quality of accounting education and provide effective solutions for improving this system by examining these new educational models. The educational model of the accounting system plays a basic role in shaping the skills, capabilities, and practical knowledge of students in technical and vocational schools. This system includes teaching methods, curricula, the amount of educational technologies applications, and the amount of interaction between education and industry (Mah'd & Mardini, 2022). The studies show that active learning-based educational methods such as blended learning and problem-based learning have had a positive impact on the quality of accounting education because they have led the students to think critically and practically and increased their practical capabilities (Edeigba, 2022). In addition, researches have shown that in developed countries, educational models that emphasize the student interaction with accounting software and practical applications have led to an increase in the quality of learning, while in many developing countries, the lack of use of new technologies and an excessive emphasis on theoretical education have prevented from the development of students' practical skills (Ekaviana & Nurkhin, 2016). On the other hand, the lack of effective communication between colleges and the job market is one of the most important challenges that has a negative impact on accounting education quality (Dandago & Shaari, 2013). Therefore, reforming the education system and designing efficient educational models with an emphasis on greater interaction with industries and new technology applications can lead to the improvement of the accounting education quality in art schools. The educational model of the accounting system including teaching methods,

learning tools, curriculum design, and the level of interaction with industry plays a key role in developing the students' skills in technical and vocational schools. The quality of accounting education is influenced by some factors such as the level of educational technology application, practical approaches in teaching, and the coordination of curricula with the job market's needs (Mah'd & Shaari, 2013). Several studies have shown that traditional educational models which mainly emphasize theoretical approaches are unable to train a workforce appropriate to the real needs of the accounting industry (Dandago & Shaari, 2013). As an example, the research conducted in developed countries such as Germany and Australia suggests that combining simulation-based learning and blended learning methods has improved students' practical skills and increased their ability to solve real accounting problems (Edeigba, 2022). In contrast, the lack of use of advanced educational technologies and the absence of continuous communication between technical schools and economic enterprises in some countries, including Iran, has led to a decrease in the efficiency of the accounting education system (Ekaviana & Nurkhin, 2016). Therefore, designing and implementing an efficient educational model that develops practical skills in addition to providing theoretical knowledge is essential to improve the accounting education quality in art schools.

In line with the investigation of the impact of the accounting system's educational model on the accounting education quality in the country's art schools, this research aims to analyze the available educational methods and their impact on students' theoretical and practical skills. Accounting education in technical and vocational schools requires a fundamental transformation in educational approaches, curriculum content, and teaching methods as one of the most important pillars of training the specialized workforce for the job market. Accounting in technical and vocational schools in the educational system plays a key role in training specialized human resources for entrance to the job market. However, some evidence shows that graduates of this field do not have enough practical skills and necessary applied knowledge and many of them have fundamental weaknesses in analyzing financial information, accounting reporting, and applying the specialized software when they face professional challenges. This could be due to the limitations of traditional teaching methods, the incompatibility of educational content with job market needs, the weakness of teachers' teaching skills, and the lack of sufficient communication between the educational system and professional environments. On the other hand, rapid changes in international accounting standards, the expansion of financial technologies, and the increasing need for accountants with digital and analytical skills have doubled the necessity to review educational approaches, development of skill-based curricula, new technologies applications in teaching, and creation of effective interaction between universities and industry. Among these,

educational content, professional qualifications, knowledge management, educational laws and regulations, and teachers' skills are the key factors affecting accounting education quality. According to these challenges, this study seeks to answer the basic question regarding how to improve the quality of accounting education in the country's art schools through reforming and improving the educational model of the accounting system and enhancing the level of graduates to the extent which is consistent with job market's needs?

Research background

Dandago and Shaari (2013) conducted a study entitled "The Effect of Accounting Research Focus on the Quality of Accounting Education in Malaysian Universities" and investigated the impact of accounting research on accounting education quality. The research method was descriptive-analytical and the statistical population included accounting professors and students in Malaysian universities. This research's data was collected through standard questionnaires and analyzed using statistical methods. The research findings showed that focusing accounting research on applied topics can have a significant impact on improving the quality of education in this field. It was also found that coordination between educational content and academic research can increase the students' capabilities in the job market (Dandago & Shaari,2013).

Edeigba (2022) conducted a study entitled "Employers' expectations of accounting skills of graduates of technical and vocational training centers: expectation gap between employers and educational centers" and examined the degree of coordination between accounting graduates' skills with the job market's needs. This study was conducted using a quantitative method and data was collected through a survey of human resource managers and accounting graduates in different countries. Monitoring and evaluating performance in organizations are very important (Stoudeh et al., 2024). Performance evaluation and organizational commitment are emphasized in several studies (Stoudeh et al., 2024). Also, auditor independence improves monitoring (Stoudeh et al., 2021). The results of this study showed that there is a significant difference between employers' expectations and the skills acquired by graduates. The findings indicate that the application of modern educational technologies and increasing the interaction between education and industry can help reduce this gap and enhance accounting education quality (Edeigba, 2022).

Ekaviana and Nurkhin (2016) accomplished research entitled "The Effect of Students' Input Quality, Educational Environment and Providence on Students' Accounting Competencies" and examined the effective factors on the skill learning of accounting students. This study was conducted using a correlational method and a sample of accounting students was taken from the selected universities. The research's data was assessed using path analysis and AMOS software. The results showed that the quality of students' input and the educational environment are considered as the key

factors affecting accounting learning. In addition, students' providence and the way they interact with the educational environment have a direct impact on their skill level. Accordingly, it seems necessary to improve the quality of accounting education in art schools by upgrading the scientific level of the inputs to this field and creating educational environments equipped with modern technologies (Ekaviana & Nurkhin, 2016)

Mah'd & Mardini (2022) performed a study entitled "The Quality of Accounting Education and the Integration of International Educational Standards: Some Evidence from Middle Eastern and North African Countries" and examined the level of compliance between accounting education systems in Middle Eastern and North African countries and international standards. The present study was conducted using a combined method and data were collected through a review of educational documents and conducting interviews with accounting professors. The findings of this study showed that there is still a gap between accounting education programs and international standards in many countries in the region and curriculum and teaching methods require fundamental reforms. This study suggested that the use of new technologies, an increase in interaction with professional institutions, and paying attention to practical skills in accounting education can lead to improvement in learning quality in this field (Mah'd & Mardini, 2022).

Akbari (2023) conducted one research entitled "The Role of New Teaching Methods on Accounting Education in Colleges" and investigated the effect of new teaching methods on students' learning in accounting art schools. The research method was descriptive-analytical and the statistical population included students and trainees in the accounting field in technical and vocational schools. Data were collected through examining educational experiences and analyzing feedback from students and teachers. The research's findings showed that modern teaching methods including project-based learning, blended learning, interactive learning, problem-solving-based learning, and technology-aided education have a significant impact on the enhancement of the accounting concepts perception, learning motivation, student participation, and strengthening their practical and analytical skills. This research also referred to the challenges and obstacles to implementing these methods such as the lack of educational resources, the need for teacher training, and infrastructure problems in art schools. The results of this research showed that replacing traditional methods with modern teaching methods plays an important role in the improvement of accounting education quality and in preparing a skilled workforce to enter the job labor market.

Namazi and Raisi (2023) performed a study entitled "The effect of traditional teaching approaches and mega data methods on the academic achievement of accounting students" and investigated the effect of different teaching methods on the academic performance of accounting students. This research

aims to identify the most effective teaching method for improving the academic achievement of accounting students and evaluate the difference between the effect of traditional teaching methods and mega data methods. This research method was conducted using a laboratory method and a pre-test-post-test design and the data were analyzed by the structural equation model, non-parametric Mann-Whitney test, and hierarchical regression. This study's statistical population included all undergraduate accounting students at Shiraz Islamic Azad University from which, 247 students were examined as a sample. These students participated in some workshops including Advanced Accounting 2, industrial Accounting 2, and Auditing 1, and the impact of the two teaching methods was examined. The research findings showed that both methods including traditional and mega data-based teaching have a positive effect on students' academic achievement, but mega data-based teaching has more effect on improving accounting students' academic performance compared to the traditional method. These findings emphasize the need for applying mega data methods in education programs of undergraduate accounting and indicate that the application of new technologies and extensive data analysis can facilitate accounting concepts learning.

Mousavi & Pourkarimi & Narenji Sani (2021) conducted a study entitled "Identification of the Professional Competencies of Art Students in the Industrial Sector of Technical and Vocational Art Schools" and examined and analyzed the skills and capabilities required for art students in this field. This study aimed to identify the professional competencies of art students in the industrial sector and provide solutions for improving the education quality in technical and vocational art schools. This research's method was developmental-applied type and it was done with a qualitative phenomenological approach. The statistical population included the head and experts of the technical and vocational education department and art students in technical and vocational art schools in Zanjan in the academic year 2018-2019. The purposive sampling method was used and semi-structured and in-depth interviews were conducted with 23 people based on the principle of theoretical saturation. Qualitative data collected were analyzed using Colaizzi's phenomenological analysis method. The research findings showed that the professional competencies of art students in the industrial sector are classified into 5 areas, 19 main categories, and 60 subcategories. These competencies include job market awareness, technical and professional knowledge, educational knowledge, perceptual ability, information technology and industry, coaching and mentoring, learning environment management, constructive interaction with the external environment, and entrepreneurial and value-based attitude to business. The findings also emphasized the importance of strategic planning for developing and

ensuring educational quality in art schools.

Nasseri & Karami & Hejazi (2023) performed a study entitled "Presenting a model for promoting accounting education in higher education in the country" and examined the factors affecting the development of accounting education in universities and presented a model for improving this educational system. The present research aimed to identify strategies for promoting accounting education and the development of an effective model for improving the quality of teaching, standards, and the relationship between universities and industry. This research's method was applied and descriptive-exploratory and it was conducted using a qualitative approach and content analysis method. The statistical population consisted of 10 prominent professors in the field of accounting who were selected purposefully and accessibly. The data were collected and analyzed through semi-structured interviews. 130 initial concepts were identified at the first stage from which, 65 basic concepts were finally extracted following some review and refinement. The research findings showed that 14 basic axes should be considered to improve accounting education which include 1) creating new accounting education measures, 2) creating new educational tools, 3) adapting accounting education to up-to-date standards, 4) communication between industry and university, 5) developing accounting management programs, 6) skill enhancement, 7) education appropriate to the developments surrounding accounting, 8) identifying accounting standards, 9) quality and quantity of professors, 10) specialization of educational content, 11) market needs analysis, 12) determining expected outcomes, 13) entering the job market and 14) developing entrepreneurial accounting. Finally, the semantic relationship of these factors was designed in the form of a comprehensive model for the improvement of accounting education in universities. The research's conclusion showed that it is necessary to emphasize improving educational preparations, improving the quality of teaching, standardizing curricula, and coordinating the educational system with international financial developments to improve the status of accounting education. The findings indicate that students will be prepared to enter the job market only through specialization, skill enhancement, and the application of new technologies in accounting teaching.

Golijani & Alikhani & Maran Jouri & Fallah (2021) accomplished one research entitled "designing a meta-synthesis model of factors affecting accounting development in Iran" which examined and analyzed the key factors affecting accounting development in the country. This study aimed to identify these factors through the qualitative meta-synthesis method and present a conceptual model based on previous studies. This research's method was a systematic review and qualitative meta-synthesis which was carried out using Sandelowski and Barroso's method. The researchers used three-stage coding in MAXQDA software to categorize and analyze data. The Kappa method was used to

assess the reliability and quality control of the research and the Kappa coefficient calculated by SPSS software was equal to 0.896 which indicates an excellent level of agreement between the data. The research's findings showed that the factors affecting accounting development in Iran can be classified into four main categories and 30 axial codes. These factors included: (1) economic factors, (2) environmental factors, (3) professional factors, and (4) organizational factors. The conducted analyses showed that accounting development requires paying simultaneous attention to these four areas and policymakers should consider these factors in the macro-planning of the accounting profession. The research's conclusion emphasizes that accounting development requires strengthening the economic and organizational approaches and improving the relationship between the professional sector and the business environment with the accounting system. This model can help macro-decision makers and policymakers in the accounting field to pursue the development path of this field more purposefully.

Dyianti Deylami & Nouri & Abbasian (2014) carried out research entitled "Evaluating the internal quality of the Master of Auditing Curriculum in Iran: The perspectives of Professors and Students" which examined the internal quality of the Master of Auditing curriculum based on the Francis Klein model from the perspectives of professors and students of this field. The purpose of this study was to evaluate the level of this program's success in achieving educational goals and providing some solutions for its improvement. This research's method was quantitative and descriptive-applied and data was collected through a questionnaire. The statistical population included 52 students at third-semester and later of Master of Auditing from public universities in the country and 51 faculty members of these universities from which, 46 students and 28 professors participated in this study. The obtained data were analyzed using SPSS software and a one-sample t-test. This research's findings showed that all elements curriculum of the Master of Auditing enjoy poor quality. From the students' perspective, the space element (location) only has a good quality and from the professors' perspective, the learners grouping only has an acceptable status. Other elements including objectives, content, teaching methods, educational materials and resources, time, evaluation, and learning need to be revised.

The research's conclusion showed that the curriculum content of this field lacks the latest theories and scientific advances despite of being appropriate to the accounting structure. The time allocated to some courses is not also necessary and these times need to be allocated to new courses such as mega data analysis, auditing based on artificial intelligence, specialized auditing software, and auditing research. In addition, teaching methods have not been updated and mainly remain traditional, and educational resources are also old and lack modern teaching aids. Finally, the student evaluation method was assessed as undesirable

and the research suggested that new evaluation methods and continuous evaluations should be used in educational programs.

Noorshahi & Nave Ebrahim & Arasteh & Zeinabadi (2012) conducted a study entitled “Revising the Curriculum Based on the Skill Needs of the Employment Market: A Case Study of Accounting at the Associate’s Degree Level of a Technical and Vocational University” in which, they examined the necessity of revising and adapting the Accounting Associate’s curriculum to the needs of the job market. The aim of the present study was the identification of the key components affecting the design, implementation, and evaluation of accounting curricula to increase the efficiency of graduates in the employment market. The present research’s method was qualitative and conducted with a data-based approach. The statistical population included experts of Associate’s degree in the field of Accounting Education who were selected through purposive sampling. Data were collected through semi-structured interviews and data analysis was performed according to the steps of Granheim and Lundman (2004). The data analysis process included initial coding, axial codes, and selected codes, and the final research model was validated using Strauss and Corbin's (2012) ten criteria and approved by five expert coders. The research findings showed that the accounting associate degree curriculum should be redesigned based on 4 dimensions, 22 components, and 491 key indicators to align with the skill needs of the job market. Among the key dimensions and components identified are the following: specialization of the curriculum content in line with labor market developments, increasing practical and applied skills in the curriculum, updating teaching methods and evaluation methods, and increasing the connection between the university and the industry to facilitate the employment of graduates. The research conclusion emphasizes that the use of the extracted components in the design, implementation, and evaluation of accounting curricula can lead to greater coordination of the educational system with the needs of the labor market. This will increase the professional competencies of graduates, improve the quality of education, and facilitate the entry of graduates into the job market.

Rozbakhsh & Gorganli Doji & Khozin & Bukharaian Khorasani (2012) have studied the level of professional ethics maturity of auditors in Iran in research entitled “Model of the immaturity of professional ethics of auditors in Iran: Using a data-based theory approach”. This study aimed to present a model to identify the factors affecting the professional ethics immaturity of auditors in Iran and to examine its consequences. This research’s method was qualitative and used data-based theory. The statistical population consisted of 14 experts in the field of auditing including members of the faculty, the society of formal accountants, tax experts, financial managers, and experts from the judiciary who were selected purposefully through using a snowball method. Semi-structured

interviews were used as a data collection tool and the data were analyzed using open, axial, and selective coding. The research's findings showed that the auditors' professional ethics immaturity in Iran is due to various causal factors that lead auditors to adopt two defensive or maladaptive strategies. This study also identified some intervening conditions such as inadequacies in laws and regulations, weakness of education and research systems, problems in organizational culture, economic conditions, and the professional structure of auditing as the factors aggravating the professional ethics immaturity. The research's conclusion emphasizes that scientific and professional institutions should establish ethical standards and develop practical training courses to develop auditors' professional ethics. This issue can play an effective role in improving auditors' professional judgments and increasing public trust in financial reports.

Davoudi & Izadi & Kheradyar (2019) have examined key indicators for increasing managers' accountability in the public sector in a study entitled "Identification and Prioritization of the Effective Factors in Improving Managers' Accountability in Accounting System of the Public Sector with a ground-based theory approach". This study seeks to identify and prioritize effective factors in improving managers' accountability and design a model to promote transparency and accountability in the accounting system of the public sector regarding the increase in public demand, the formulation of citizen rights, and the necessity to improve accountability in public sector organizations. The present study is a mixed (qualitative and quantitative) study and it was conducted in two separate phases. The data-based theory method was used in the first phase which has a qualitative approach to design the initial conceptual model. The proposed model was tested in the second phase by using quantitative methods. The statistical sample of this study included 384 managers from public sector organizations who were randomly selected. The data were analyzed using statistical techniques such as the chi-square test (χ^2), Pearson's correlation coefficient, Fisher's exact test, and Shannon's entropy method. The research's findings show that the factors affecting the improvement of managers' accountability can be summarized in the main axes such as governance and laws, public demand, accounting and reporting structures, and organizational culture. According to the results, the level of transparency and regulatory laws have a significant impact on the level of managers' accountability, and social pressure and citizens' demand for transparency improve the level of accountability in organizations. The quality of financial reports and monitoring of managers' performance also play a key role in their accountability and the level of managers' commitment to ethical principles and accountability in the organization has a significant impact on their performance. This research emphasizes that the creation of new performance measurement systems, the development of efficient laws, the promotion of accountability

culture, and financial transparency in the public sector can play a significant role in improving managers' accountability. Finally, this research suggests that policymakers and managers of the public sector should move towards designing and implementing mechanisms that help the organizational performance promotion and accountability improvement of the accounting system in the public sector along with increasing transparency and public trust.

Nonahal Nahr& Mohammadzadeh Salteh & Hamdollah (2015) carried out a study entitled "Evaluating the effect of accounting education (University education and in-service courses) and experience on auditors' professional judgments" and examined the effect of the interaction of educational qualification, in-service training and experience on auditors' professional judgments in different work complexity situations. This study seeks to answer the question of how different levels of education and experience affect the quality of auditors' decision-making and judgment in professional task performance. This study used a survey method and a questionnaire based on the Simon (1960) model which classifies professional judgments in a range from planned to unplanned judgments. Mann-Whitney U and T-tests were used to test the hypotheses. The statistical population included university professors, accounting students, and individuals working in the auditing profession. The research's findings show that: In complex tasks, in-service training alone or along with an academic degree combined with experience has a significant impact on auditors' judgment. Auditors with low academic degrees and little experience cannot be considered reliable substitutes for experienced and trained auditors at the time of dealing with complex tasks, especially unstructured ones. It seems that it is better to entrust more auditing work to auditors who have passed more in-service training courses or those who have higher education combined with high work experience in more complex tasks. The research's conclusion emphasizes that the combination of formal university education and in-service courses along with practical experience plays an important role in improving auditors' professional judgments. Therefore, it is suggested that regulatory bodies and professional auditing organizations strengthen continuous and in-service training programs to improve auditing quality and pay special attention to the appropriate combination of education and experience in their employment policies.

Khalilpour & Kamyabi & Nabavi Chashmi (2019) have investigated the effect of accountants' ethical approaches on accounting information quality in a study titled "The Effect of Accountants' Ethical Approaches on Accounting Information Quality with the moderating role of company size and financial leverage". Respecting the importance of observing ethics in the accounting profession and the ethical challenges existing in this field, this study attempts to examine the role of individual and professional ethics in improving accounting information quality. The research variables in this

study include individual ethics with 7 dimensions as an independent variable, accounting information quality as a dependent variable, and two variables of company size and financial leverage as moderating variables. The standard questionnaire of the Multidimensional Ethical Scale was used to measure accountants' ethical approaches and the modified Jones model was used to measure the accounting information quality. The statistical population consisted of 398 companies active in the stock exchange from which 85 eligible companies were selected as samples. Finally, 198 questionnaires were assessed for the ethics section analysis. Structural equation modeling by the use of partial least squares (PLS) was used to analyze the data.

Research's findings

The results of the data analysis showed that: Accountants' ethics have a direct and positive impact on the accounting information quality. The effect of ethical approaches on the quality of accounting information in smaller companies is greater, but this relationship will be decreased through increasing company size. The moderating role of company leverage: In companies with lower financial leverage, ethical approaches have a greater positive effect on the quality of accounting information, but this relationship becomes weaker as financial leverage increases. The results of this study confirm the importance of observing ethical principles in accounting in improving the quality of accounting information. It also shows that in smaller companies with lower financial leverage, the importance of professional ethics is felt more and its role in providing high-quality accounting information is more prominent. These findings can be useful for formulating ethical policies in the accounting profession and financial reporting standards.

Research Method

This research is applied in terms of purpose and descriptive-analytical in terms of method. It is also a quantitative study in terms of approach which examines the impact of various factors on improving the quality of accounting education. This study was conducted using the survey method and structural equation modeling. The statistical population of this research includes all art students (teachers), accounting faculty members (governmental and non-governmental), and other invited professors in various universities in the country whose total number is equal to 4000 people. The sampling method was selected based on the simple random probability sampling method. Since this research has a quantitative part, the statistical sample was determined using the Morgan table and includes 351 people from the target population. The composition of the sample is as follows:

200 art students (teachers) who teach accounting in technical and vocational schools and Kar-Danesh conservation.

100 accounting faculty members of accounting major at public and private universities.

51 other invited professors of accounting majors who teach at universities.

A standard questionnaire was used for data collection. This questionnaire consists of two main parts including:

Part One: Respondents' demographic information including gender, age, level of academic education, job, and employment background.

Part Two: The questions related to various dimensions of implementation in the accounting education system including educational content, the elements of the education system, rules and regulations, teacher's skills, resources, social, and ethical behavior, educational and research communications, knowledge management, specialized-professional qualifications and professional competency. The questionnaire of this study was designed based on a five-point Likert scale (strongly agree = 5, agree = 4, no opinion = 3, disagree = 2, strongly disagree = 1). The questionnaire was assessed and revised by professors and experts in the field of accounting education to ensure content validity. Also, the construct validity was assessed using confirmatory factor analysis (CFA). The questionnaire's reliability was also examined using Cronbach's alpha and its value was 0.87 for the entire questionnaire which indicates an acceptable reliability of the measurement tool. SPSS and Smart PLS software were applied to analyze the collected data. The statistical methods used included: A combination of descriptive and inferential statistical methods used to analyze this study's data. Some indicators such as mean, standard deviation, frequency percentage, and data distribution graphs were examined to present a comprehensive picture of the research variables' status in the descriptive statistics section. Then, a one-sample t-test was used to assess the significance of the difference between the mean of the research variables compared to the hypothetical value, whose results showed that all research variables were at a higher level than average. The Friedman test was used for ranking the different influential dimensions in the accounting education system whose findings indicated that some variables such as educational content and education system elements were more important than other factors. Next, structural equation analysis (SEM) was performed using Smart PLS software to examine the relationships between the independent variables and the dependent ones. The standardized coefficients showed that professional competency, educational and research communications, and rules and regulations have the greatest impact on improving the accounting education quality. The findings of this conceptual model provide a basis for the development of some policies to optimize the accounting education system and present some suggestions for improving the education quality in this field. The conceptual model of this study was designed based on the research background and existing theories in the field of accounting education. There are independent variables in this model including **educational content, educational system's elements, rules and regulations, teacher's skills, resources, social, and ethical behavior,**

educational and research communications, knowledge management, specialized-professional qualifications, and professional competency and **accounting education quality** is the dependent variable. The relationships between these variables were analyzed using the structural equation modeling method. This study was conducted in full compliance with the ethical principles of scientific research. The **confidentiality of the respondents' information** was fully maintained and none of the participants' personal information was disclosed. The person's informed consent was obtained from all individuals before participating in the study and they were assured that participation in this study was completely voluntary and there they could cancel their participation at any stage. The collected data will be used only for scientific and research purposes and any commercial or unrelated exploitation will be avoided. These principles of observation ensure that the research is conducted within the framework of ethical standards and principles of academic research and that the participants' rights are fully protected.

Table (1). Frequency distribution and descriptive statistics of respondents according to demographic characteristics

Variable	categorization	frequency	percentage	Variable percentage	Cumulative percentage
Gender	Woman	216	61.5	61.5	61.5
	Man	135	38.5	38.5	100
Age group	Older than 50 years old	101	28.8	28.8	28.8
	40-50 years old	99	28.2	28.2	57
	30-40 years old	90	25.6	25.6	82.6
	20-30 years old	61	17.4	17.4	100
Academic education	Student of PhD	131	32.2	32.2	32.2
	Master's degree	90	25.6	25.6	57.8
	Bachelor's degree	61	17.4	17.4	75.2
	Student of Master's degree	48	13.7	13.7	88.9
	PhD	39	11.1	11.1	100
Job	apprentice	143	40.7	11.1	40.7
	University teacher	113	32.2	40.7	72.9
	Faculty member	59	16.8	32.2	89.7
	Teacher of	36	10.3	16.8	100

	university and apprentice				
Employment background	More than 20 years	89	25.4	10.3	25.4
	15-20 years	83	23.6	23.6	49
	5-10 years	71	20.2	20.2	69.2
	10-15 years	67	19.1	19.1	88.3
	1-5 years	41	11.7	11.7	100

The table presented consists of the frequency distribution and descriptive statistics related to the respondents of the research based on five demographic variables including gender, age group, academic education, job, and employment background. The number (frequency) of individuals in each category and the percentage of each group relative to the entire statistical population are reported in this table. The valid percentage and cumulative percentage are also presented for each category which indicates the share of each group in the total sample and its cumulative range up to that specific point. The examination of the descriptive statistics shows that the highest frequency is related to women (61.5 percent) among respondents and people older than 50 years old have the highest share (28.8 percent) in terms of age group. Regarding education, PhD students (32.2 percent) have the highest frequency, and apprentices (40.7 percent) have the highest frequency, respecting jobs. Finally, the distribution of employment background shows that people with more than 20 years of employment background (25.4 percent) have the highest share among respondents. These results show that the statistical population under study mostly includes experienced and highly educated individuals who work in the educational and academic fields, and this issue can affect the analyses related to experience, knowledge, and expertise.

Table (2). Descriptive statistics of implementation dimensions in the accounting education system model

	number	average	Standard deviation	Standard error
Educational content	351	4.9373	0.24273	0.01296
The elements of the educational system	351	4.8120	0.46473	0.02481
Rules and regulation	351	4.7493	0.61397	0.03277
Teachers' skills	351	4.7806	0.65051	0.03472
Resources	351	4.7493	0.50125	0.02675
Social	351	4.4957	0.83108	0.04436
Ethical behaviors	351	4.5613	0.79000	0.04217
Educational and research communications	351	4.2963	0.91524	0.04885
Knowledge management	351	4.4274	0.82790	0.04419
Specialized-professional qualifications	351	4.7179	0.51569	0.02753
Professional competency	351	4.5613	0.79000	0.4217

Table (3). Results of one-sample t-test on implementation dimensions in the accounting education system model

	Test value=3					
	t	Df	Significance level	Average difference	Distance of 95 percent of confidence	
					Low extent	High extent
Educational content	149.532	350	0.000	1.93732	1.9118	1.9628
The elements of the educational system	73.048	350	0.000	1.81197	1.7632	1.86.8
Rules and regulations	53.378	350	0.000	1.74929	1.6848	1.8137
Teachers' skills	51.283	350	0.000	1.78063	1.7123	1.8489
Resources	65.383	350	0.000	1.74929	1.6967	1.8019
Social	33.718	350	0.000	1.49573	1.4085	1.5830
Ethical behaviors	37.026	350	0.000	1.56125	1.2002	1.3924
Educational and research communications	26.353	350	0.000	1.29630	1.3404	1.5143
Knowledge management	32.300	350	0.000	1.42735	1.6638	1.7721
Specialized-professional qualifications	62.413	350	0.000	1.71795	1.6638	1.7721
Professional competency	37.026	350	0.000	1.56125	1.4783	1.6442

The presented table includes descriptive statistics and one-sample t-test results related to different dimensions of implementation in the accounting education system model. There are various variables under study in the descriptive statistics section including educational content, educational system's elements, rules and regulations, teacher's skills, resources, social, and ethical behavior, educational and research communications, knowledge management, specialized-professional qualifications, and professional competency. The average scores of all these dimensions show that they are all above the average value (3) which indicates the desired and high level of these components in the accounting education system. The highest average belongs to educational content (4.93) and the lowest average belongs to educational and research communications (4.29). The standard deviations also show that the data dispersion relative to the average is greater in some variables such as social (0.83) and educational and research communications (0.91) than in other variables which indicates the difference in views in these areas. The t-value and significance level for all variables have been examined in the section of the one-sample t-test's results. All the significance levels are less than 005 which shows the

significance of the difference in these variables' mean compared to the assumed value (3). All the dimensions are at a level above the average value and their difference is statistically significant. The highest t value was observed for educational content (149.53) which shows the large difference of this variable from the average value and its high importance in the accounting education system. The lowest t value is also related to educational and research communications (26.53), which indicates that although this component is also above the average, the amount of difference is less than other dimensions. These results show that the dimensions under study in the accounting education system are in a favorable situation, but there is a necessity for more attention to some aspects, especially in the areas of educational and research communications and social issues.

Table (4). Results of the Friedman test regarding the ranking of dimensions of the accounting education system in the country's art schools

Ranks	
	Mean Rank
Educational content	7.27
Educational system's elements	6.89
Rules and regulations	6.58
Teachers' skills	6.70
Resources	6.56
Social	6.26
Ethical behaviors	5.5
Research and educational communications	4.29
Knowledge management	4.88
Specialized-professional qualifications	6.39
Professional competency	5.59
Friedman test's results	
N	351
Chi-Square	967.599
Df	10
Asymp.Sig.	0.000

The results of the Friedman test for ranking the different dimensions of the accounting education system in the country's art schools show that the "educational content" dimension has the highest importance or satisfaction among the participants with an average rating of 7.27 and next, " the education system's elements " is in second at with an average rating of 6.89. In contrast, dimensions such as "educational and research communications" with an average rating of 4.29, and "knowledge management" with an average rating of 4.88 have achieved the lowest scores which indicates the necessity of paying attention and improvement in these areas. The value of the Chi-Square statistic is 967.599 and the significance level (Asymp. Sig.) is 0.000 indicating that there are significant differences between the rankings of different dimensions. According to these results, it

is suggested that more focus is needed on promoting educational and research communications and knowledge management and the total level of satisfaction and efficiency of the accounting education system in art schools can be also increased by utilizing up-to-date educational resources and improving the rules, regulations and the educational system's elements.

Table (5). Results of structural equation based on significant coefficients and standardized coefficients

	Standardized coefficients	Standard deviation	T value	Significance level
Social-assessment	0.109	0.054	2.034	0.042
Research-educational communications-assessment	0.277	0.062	3.236	0.000
Ethical behavior-assessment	0.122	0.060	0.060	2.037
Professional competency-assessment	0.398	0.060	6.688	0.000
Specialized-professional qualification-assessment	0.277	0.52	3.480	0.000
Educational system's elements-assessment-assessment	0.238	0.076	3.504	0.014
Rules and regulations-assessment	0.276	0.076	3.003	0.016
Educational content-assessment	0.0202	0.061	3.037	0.001
Knowledge management-assessment	0.266	0.063	3.054	0.029
Resources-assessment	0.290	0.056	3.620	0.06
Teacher's skills-assessment	0.133	0.054	2.481	0.013

Table (5) shows the results of the structural equation model regarding the impact of different dimensions of the accounting education system on the overall assessment. The standardized coefficients indicate the extent of each independent variable's impact on the dependent variable (assessment), while the t-value shows the level of significance of this impact. The significance level (P-value) also determines whether the observed effect is statistically reliable or not so levels less than 0.05 show this impact's significance. The study of the standardized coefficients shows that the greatest impact on the overall assessment in this model is related to professional competence (β=0.398, t=6.688, P<0.001) which confirms the key role of this component in the assessment of the accounting education system. Then, specialized-professional-professional qualifications (β=0.277, t=3.480, P<0.001) and educational and research communication (β=0.277, t=3.236, P<0.001) have a significant impact on the evaluation which indicates that these two components improvement can upgrade the overall level of the accounting education system. Resources (β=0.290, t=3.620, P=0.006) and knowledge management (β=0.266, t=3.054, P=0.029) also have a significant impact on the evaluation which emphasizes the importance of access to appropriate educational resources and knowledge application in the learning process. In addition, educational content (β=0.202, t=3.037

P=0.001) and educational system's elements (β=0.238, t=3.504, P=0.014) also have positive and significant effects indicating that curriculum planning and educational system structure should be improved to have a greater impact on the student's learning quality. Ethical behavior (β=0.122, t=2.0372.037, P=0.002) and social behavior (β=0.109 t=2.034, P=0.042) have a significant but less significant effect on assessment which emphasizes the role of cultural, ethical factors and social interactions in the accounting learning and teaching process. Finally, the teacher's skills (trainee) (β=0.133, t=2.481, P=0.013) also have a positive and significant impact on the overall assessment which indicates that the teaching skills and capabilities of professors and trainees are effective in improving the accounting education quality. Generally, all the studied components have a positive and significant effect on the overall assessment of the accounting education system, but the intensity of these effects is different. Professional competency, specialized professional qualifications, educational and research communication, resources, knowledge management, and educational content were identified as the most important influential factors. This model's results indicate that the improvement of the level of the accounting education system requires to focus on professional skills development, teaching content and methods improvement, providing educational resources and infrastructure, and increasing the connection between industry and universities.

Conclusion

The present research's results regarding the factors affecting the accounting education system in art schools, professional skills improvement, and the effect of educational components on the performance evaluation of accountants and art students are consistent with the previous studies' findings. According to the data evaluation through various statistical tests such as one-sample t-test, Friedman test, and structural equation modeling, the findings showed that educational content with an average rank of 7.27 in the Friedman test is known as the most effective dimension of the educational system. This finding is consistent with the research of Noorshahi et al. (2022) who emphasized that updating and specializing in accounting educational content leads to the improvement of students' professional skills. Akbari's research (2023) also showed that modern teaching methods such as problem-solving-based learning and interactive learning have a significant impact on learning accounting concepts which confirms this study's results. In structural equation modeling, instructor skills (β=0.133, p=0.013) and knowledge management (β=0.266 p=0.029) had a significant impact on the educational system evaluation. The researches of Dyianti Deylami et al. (2022) also emphasized that the application of modern teaching methods and increasing the interaction between professors and students will improve the education quality at the M. As (Master of Arts) in accounting. The study by Mohd and

Mardini (2022) also showed that the integration of international accounting standards in the education system can improve the students' skills which is consistent with the findings of the present study regarding the effect of knowledge management on improving the accounting education evaluation. The findings related to ethical behavior (β=0.122, p=0.002) and specialized professional qualifications (β=0.277, p=0.000) showed that these factors have a significant effect on the education system evaluation.

This result is consistent with the study of Rozbakhsh et al. (2022) who emphasized that the immaturity of professional ethics among auditors can have a negative impact on the accounting education quality. The research of Khalilpour et al. (2019) also showed that the personal and professional ethics of accountants have a direct impact on the accounting information quality which strengthens the present study's findings. In this regard, social dimensions (β=0.109, p=0.042) and educational and research communications (β=0.277, p=0.00) also had a significant impact on the educational system evaluation. Edeigba's research in 2022 showed that insufficient educational and research communication will lead to a skill gap between the expectations of employers and accounting graduates whose findings are consistent with the present study. Namazi and Raisi (2023) also emphasized that education based on mega data and new teaching methods can improve the learning quality which indicates the importance of educational and research communication in the improvement of the accounting education system. The findings related to rules and regulations (β=0.276, p=0.016) emphasized that the existence of strong educational regulations has a positive impact on the accounting education quality. The research of Golijani et al. (2021) also showed that environmental and professional factors play a key role in accounting education development which is consistent with the present study. The Comparison of the present study's results with the research background shows that several factors including educational content, teacher's skills, knowledge management, professional ethics, research communication, and rules and regulations have a significant impact on the accounting education quality. The present study showed that it is necessary to update the curriculum, improve teaching methods, strengthen educational and research communications, and establish ethical standards in accounting education to improve the accounting education quality in colleges and universities. The research's results focus on the impact of practical skills, interaction with the industry, and the professional ethics' role in the improvement of the accountants' performance. It is suggested that educational policymakers and professional institutions develop updated and practical programs to improve the accounting education system so that this field can respond to the job market's needs more effectively. According to this study's findings, it is necessary to update the

educational content and curricula of this field and develop them along with the job market's needs and international standards to improve the accounting education system. As shown by the study of Mohd and Mardini (2022), reassessment and correction of educational syllabi focusing on practical and applied skills will have a significant impact on increasing the graduates' capabilities. In addition, the development of modern teaching methods is also necessary because Akbari's research (2023) showed that the application of interactive education, project-based education, and new technologies leads to improvement in accounting concepts learning, and understanding. Strengthening the teachers' skills through holding training workshops, digital tools applications and new teaching methods utilization will also be an important step in the education quality improvement. The relationship between the university and industry should also be strengthened because Edeigba's research (2022) showed that the gap between employers' expectations and the skills acquired by graduates is one of the most important challenges in accounting education. Establishing constructive interaction between universities and accounting institutions, implementing internship courses, and using practical projects can reduce this gap. In this regard, the educational technologies application, launching innovation centers, and developing digital skills in accounting are considered as some suggested solutions. As shown in the research's findings of Golijani et al (2021), Knowledge management and learning systems development should also be considered because the application of knowledge management systems in accounting educational environments will increase learning productivity and strengthen students' skills. Along with these issues, paying attention to the professional ethics of accountants enjoys great importance. The research's findings of Rozbakhsh et al. (2022) showed that moral immaturity among auditors can lead to incorrect decision-making. Therefore, inserting the course units related to professional ethics, developing ethical standards, and implementing special training courses in this area are some of the necessary measures. As the research of Dyianti-Deylami et al. (2023) showed that traditional evaluation methods are not efficient and should be upgraded to modern and technology-based methods, the accounting education evaluation system should also be reviewed and performance- and competency-based evaluation models should be replaced with traditional methods. On the other hand, correcting the educational rules and regulations and standardizing curricula based on international financial developments are considered as other issues that should be considered by policymakers. In this regard, it is suggested to develop regulations to oblige the students to pass the internship courses, apply modern educational technologies, and implement monitoring systems to evaluate student performance. Finally, financial and infrastructural support for the accounting education system should be increased. Providing

funding to equip training centers, creating funding opportunities for students' research projects, and supporting educational startups in the field of financial and accounting technologies are some of the key strategies for the improvement of accounting education quality. The improvement of the accounting education status requires an increase in cooperation between universities, professional institutes, and industry to adapt accounting education optimally to the job market's needs and prepare graduates to enter the professional arena.

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