

## **Extent of Compulsory Professional Accounting Training Requirement to Obtain Bachelor Degree in Kingdom of Saudi Arabia Universities, (KSA)**

**Dr. Hussein Mohammed Etahir Khalifa**

Assistant Professor

Department of Accounting

University of Shaqra

Faculty of Sciences and Humanities

Saudi Arabia

On secondment from Shendi University - Sudan

### **Abstract**

*The study aimed to find out the reasons for the low level of professional accountant and a graduate student in (KSA) universities, find out the possibility of the inclusion of professional training requirement to obtain bachelor degree, Follow the researcher inductive approach and analytical approach, where they were relying on first approach when formulating the research ; problem, While it was relying on second approach when studying and analyzing the elements and components of the training process in the field of professional accounting ;results, including the training of accounting during the academic study in phase bachelor is the basis of professional accountant good, that training prescription requirement for a bachelor degree well help the development of the accounting profession in the Arab countries; recommendations, that the study of the need to adopt good vocational training as a requirement to obtain bachelor accounting, with Saudi Certified public Accountant Association (SCOPA), Assistance in the adoption of the adoption of accounting training in accordance with the requirements of the labor market in the States.*

**Key words:** Training , Education , Trainer , Training Tools , Activities.

### **Introduction**

A set of changing circumstances experienced by universities in the world and some of the organizations at the present time whether commercial political, industrial, social, educational technology or an organizational became exposed by the need to agree capabilities working with new developments rest of achieving continuity, effectiveness and the possibility of the competition with each other in the same field or in similar areas of function is training one of the important functions in the is complete the elements of the educational process in general and also an important element in the management of individuals complementary to function of selection and appointment, it is not enough to be theoretical education only for students of accounting or that the personnel management in the institutions of business by attracting and selecting employees, but it is necessary to set up training program assist in the integration of the theoretical side applied with the professional side and help them as employees in the performance of their business. The interest in student numbers accounting as part of a professional staff of human resources is the most important phenomenon of running the university administration and officials in developing and developed countries , Both due to the fact that universities represent an important element of development and management of human development, and developing countries have the desire to develop the staff and basis for development plans and how to manage human resources efficiently to cope with and adapt to the evolution and technological changes.

Training is administrative in our present of the most important activities and events that fall on individuals and organizations together. And reflects the importance of this activity and the significant expansion of training programs witnessed universities and ministries and public bodies, companies and institutions of all their legal status sizes and activities to be held for its employees and their leaders and most of the employees of different levels. Presence department's graduate oversees the training after they were training units and divisions limited in size and low in organizational levels and suffer from a lack of human and technical capabilities.

**The importance of the study**

The importance of the study that all states previously had resorted to the development of human skills in a more efficient and effective, making it keep pace with the changes in the social and technical rapid using different methods of training to give the knowledge and skills that lead to raising the efficiency of the student in the field of accounting and performance of employees and increase the experience of trainer. Also stems importance of the role played by training as active president of the Department of individuals so as to his reflections in the development of the skills of workers and raise their efficiency and thus raise the productive efficiency of the facility, to bridge the gap between the actual performance and the desired level. It also gives confidence in the training of workers and thus makes them more capable of performance and increases their enthusiasm and motivation to work. It also comes paramount importance in that it cares about the most important elements of production because the training concerned with the human.

**Problem of the study:**

There is a decrease in the level of efficient students & graduates in some of the universities due to lack of interest in departments of these universities the process of proper planning to develop a training program for companion and the absence of sufficient study and accurate training needs next to the incompatibility of the training program with those requirements note that training is one of the important activities carried out by sections Accounting and scientific societies in universities. in addition to the inaccuracy of the time period required in the training and setting goals clearly . etc.. Because of the decline suffered by some universities in the level of efficiency of the performance of its members came attention to training in order to develop and raise the levels which prompted, the researcher to address this issue the study and analysis of the access to the results to solve the problem at hand and develop solutions about it.

**Objectives of the study:**

The study aims to come to know the following:

- 1 / accounting training requirement to obtain bachelor degree major role in raising the efficiency of perform graduates of those universities in the field of direct professional job at first.
- 2 / training to identify what the (concept, definition, methods, types of training).?
- 3 / develop a systematic framework for accounting software makes one training tools rely academic and vocational for bachelor program majoring in Accounting.
- 4 / identify the obstacles that hinder the course of training in Arab universities and turning with the benefit of training programs and the creation of labor turnover rates between the student and the university.
- 5 / to solve the problem at hand and develop solutions for the university .

**The study hypotheses**

- 1 / the adoption of accounting lead to a vocational training requirement to obtain bachelor degree to a accountant with efficiency.
- 2 / affect training of the statistically significant increase reliability professional accountant in the Arab labor market

**Methodology of the study**

Tracking study deductive approach in the study of the problems and the research hypotheses in the collection and analysis of data indicators for field study and who cares to collect detailed data on phenomena in order to use it to understand and interpret the conditions and practices at the moment. Also follow the case study approach that works to provide the necessary information and shows the changes required by the comprehensive study, which lead to the discovery of new areas of research.

**Tools of the study**

1. Primary sources: includes interviews, observations and questionnaires.
2. Secondary sources: References include research, books and periodicals and all the literature Relevant to the subject of the search.

**The limits of the study**

- Spatial border: Saudi Arabia - and the Ministry of Higher Education - University of Shaqra.
- study border: students of Department of Accounting and Management Department, Faculty of Science and Humanities
- Dawadmi province.

**The first axis: the concept and objectives and the types of training.****The importance of the trainee and training.**

The word trainer at present concerned with helping man in a different way in order to increase productivity through the acquisition and teaching skills and new career, as the trainer professional that makes a man change his way of thinking and his vision of things the managers helping staff to develop their skills and develop themselves understand their capabilities and skills where they can make staff learn about their work power not to know things and make the others are characterized by far-sighted, which qualifies them to go beyond the limits of the present to set off into the future and appreciate givens. The importance of training as a future strategy in the face of hyper stimulation, which exposed his rights and excessive use of the senses and increase pressure loading information and decision-making process in many little time. Says (Miller) in his book (strikes Contact) that people are forced to adapt to a step quicker to the life and confront attitudes emerging and control during the time of permanent palace and we lead them to the lack of choices more quickly forcing them to process information more quickly and was necessary in our past, I suggest (Miller) several methods to cope with these ones continuous training method, which helps in the process of adapting to these respond appropriately to the rapid changes that around (Medhat Mohammed ,Abu Nasr 2009, pp. 127). 1 Research has shown that studies education and training contribute at a rate ranging between 26% and 55% of the productivity, and therefore any progress depends largely on education and training.( Mehdi , Zuelv , 1998, p 156.). 2

**The concept of training**

Training is defined as an educational process after a short and regulatory action utilized in an orderly fashion which can provide individuals with the technical knowledge and skills related to a particular field, and he also knew that the process in which they can provide employees with the knowledge or skills to perform and implement specific action.

He also knew that the investment process is intended to increase the effectiveness and efficiency of the individual as a component of productivity. Training is a systematic development of knowledge and skills and the necessary guidance provided by the individual in order to accomplish the task entrusted to him properly, It definitions of training that means providing the employee skills and knowledge and rules of behavior directed to enhance job performance or the use of modern technology related to the job and the rehabilitation of the employee to fill the top center in the future.( Hanafi, Solomon, 1979, p 143). 3 Training and scientific and practical way aimed at raising the efficiency of the human element during the refining capabilities and the development of skills and changing trends, and provide information to ensure the achievement of the desired real balance between the objectives in terms of training, training results achieved on the other hand .

**Training Function**

The function of training and management development for workers the facility one of the important functions for the management of individuals and no different concept of training and necessity for enterprises large or small but different in size and usually take the mixed styles then you can large enterprises to provide awe-inspiring self internal organs for training and SMEs rely on employee training centers and specialized training institutions outside the facility. The job training complementary to the function of the selection and appointment is not enough that the management personnel selection and appointment of personnel, but it is necessary to be followed by a process of selection and appointment setting training programs help to develop and increase the staff skills and improve their business performance assigned to them because the rights like other factors of production needs to became and development, according to the plans and specific programs. (Hussein , Ammar, 1995 , p 47). 4 Confirms a recent study that managers reside each other on the basis of the ability of each of them to provide the opportunity to develop other employees and confirms that the number of mangers have reduced their grades when they explained their concern fully themselves and their reluctance for the development of their assistants and not to provide them with opportunities to invest their energies .

**The difference between training and education:**

The words of training, education and development and development in synonymous so that all working to enhance and strengthen the skills, abilities and knowledge of the individual. The training has been associated more manual skills to give the ability to process the best performance. However, there is a convergence of the goal and how they are education and training. (Nabil, al-Najjar, 2001), p 144).5

Education is a broad and comprehensive approach toward individuals give a general background and broad base of knowledge and information and trends theory and professional practice that would enable individuals to deal positively with life and reality and prepares them to accept the subsequent training programs faster and better. The learning is the process of self-growth stand up to the individual in order to give the theory of knowledge and information by listening, reading, observation or acquisition job skills and function through practice, experimentation and field a try. Changing the behavior of the individual necessarily lead to more knowledge and ease of understanding of the importance of the development of capabilities and skills and using them to serve the facility and the community each and increase the knowledge and inspiration to the optimum use of the capabilities and skills may lead to modify his behavior as much as there is no conflict between the two behavioral and technical. motives of training The motives in the following training. (Salah al-Din, Ghaffar Hanafi, 1988, pp. 252-254).6

- 1) to provide backup power at the facility so that it represents an important source to meet the urgent needs of the labor, with it the planning and development of the required workforce.
- 2) reduce the phenomenon of rotation of work as the proper training leads to increased information And motivate workers, leading to good work
- 3) reduction in the rate of accidents at work through knowledge workers with the best roads in the operation of the machine and the movement of materials handling and other which is a source of industrial accidents and reduce the proportion of the neglect of the individual and to increase consciousness, and acts as training to eliminate or minimize accidents associated with these operations.
- 4) reduce the need for supervision as an increase in personnel information to enable the individual from performing Work without the frequent need to direct the directives of President.
- 5) selection of appropriate training programs that lead to attracting good examples of workers To the organization.

**Training sections:**

The training is divided into several types:

**A - on-the-job training:**

Of this functional training courses in different functions, participation and self-development committees, and is complementary to the training plan the organization and the work on the development of the capacities of personnel constantly.

**B - training outside the workplace:**

Is a specialized training centers where a group may be organized alone in a special session or training is within the different groups in the same specialties from different organizations or different countries.

There are multiple classifications of training according to their respective fields and classified according to the nature or purpose and in terms of classification by category there are several types of them for training by functional groups that it serves.

The second axis: Elements and bases and training environment

**Training elements:**

The training process consists of several elements are arranged in a loop, and one training is a regular and ongoing process designed to help individuals to acquire the knowledge, skills and attitudes necessary to develop their performance, namely, ( Abdul Karim, Takla, 1995), pp. 623-624).7

**(1) trainee:**

Normally be eligible employee scientifically degree of being able to perform his duties as gain experience with the time to help him adjust and adapt to the changes. Her many countries training incentives His work on linking training and upgrade allocated financial rewards for high achievers.

Focused on universities and the various activities the subject of training and established a separate department because it does not serve the trainee only, but it serves the goals established. Also, training is one of the entrances of evolution professional job satisfaction and the success of the training depends to a large extent on the existence of trainee convinced of the importance of training and the presence of trainees involved in the goals and experiences.

**(2) Trainer:**

In the field of accounting work often is a faculty member professionally and academically qualified and preferably have the practical experience so that the role of leader and critic-oriented and so it is important to choose trainer appropriate, which combines academic qualification and practical experience, which makes it able to use the means and methods of advanced training in line with the level of students and trainees and the nature and objectives of the training. The nature of the training set is the right trainer lost it clear that kind of training, which requires verbal ability, but focuses on the practical training may be the trainer from inside the facility.

**(3) Scientific article:**

The difference is the material for scientific training are usually brief and not on training explaining and activated as does the teacher, but be part of the contents of the training so that it trainee in due time, which relaxes him. As the article contains scientific classifications, exercises and case studies are used in the training room and some of them play the trainee alone and collectively each lead by dividing the trainees into groups.

**(4) Training environment:**

Include training environment where training and classroom training and attended of audio-visual equipment and all working conditions such as ventilation, lighting and the presence of facilities to support the work of groups that have an appropriate number of trainees for training purpose. And that the proper placement depends on the nature and type of training. Some believe that the isolate spatially trainee and psychologically for his work and its director is another positive conditions that help the success of the training and the trainer seen in this case as a director trainee (Joseph, Alqublan, 1991, pp. 30-36). 8

**The Effective Training Foundations**

There are a number of foundations that should be taken into account when the training exercise activity the property and to verify the effectiveness of the training and achieve targeted results and the most important foundations below:

**1 / Activity necessary training and continuous, not important and a certain period:**

Means that training is not important resorted to by management or goes his choice, but activity is necessary after the selection of the individual to fill a particular job comes the process of setup and configuration and designed the setup process to define the individual work assigned to him and to the quality of the individual towards the role played by the facility. And cannot do personnel management alone the planning and implementation of the program of preparation of personnel and prepare them for the new work, but a shared responsibility and cooperative effort between personnel management and other departments of the companies. The training programs for employees the old facility to acquire new skills and knowledge required by technological progress and help improve their ability to get the job done. It is also training programs for candidates for promotion in order to equip them with the capabilities and skills to enable them to discharge the responsibilities of the burden of higher-level jobs candidates to upgrade to it.

**2/ Training complete system:**

And means so that there is integration and interdependence in training work is not active at random from the side as he does not come from a vacuum and can also integration in the training system as follows: (Nabila ,Hassan, 1992, p 139.) 9

A/Integration and harmony and positive interaction between the basic components on which the training, namely:

- Personnel required training: -
- Experiences, knowledge and information to required gives of learners
- Those who work the training of trainers and other officials

B) integration in the training activities are: -

- The characterization and analysis of the situation and organizational and managerial styles
- The characterization and analysis of the behavior of individuals and evaluate their performance
- The design of training programs

(C) integration in the training results:

There should be a sufficient amount of integration and balance between these findings, namely: -

- The economic consequences of lower costs and improve results and reduce the time required to perform the work.
- The human results in increasing numbers of employees who have the information or expertise. There are a number of steps that must be followed in the preparation of training programs, as we mentioned earlier and accordingly training programs are divided into several types, including:

- 1 - Training rehabilitation
- 2 - Training Specialist
- 3 - Training Therapeutic
- 4 - Training to upgrade

This type of training and a way to motivate employees to make more of an effort to improve their efficiency and work to develop their skills.

### **Some methods of training (learning program function)**

A - Is a program that brings together a group of managers composed of four or five managers to help them solve a specific problem and take advantage of each other in exchanges of views and experiences

B - Teaching Job: This method should be based on the analysis of the skills and learning theory and the sequence of activities that are contained in a four-stage method: -

1. Setup: means that the coach has a plan to view the topic using appropriate teaching methods and visual aids and illustrations, as it also means preparing trainee lesson which will received provided that the trainee has the desire to learn.
2. Width: must contain a mixture of diction and offer any explanation must be Be simple and direct and illustration by the examples and experiences, especially if skill basically required to learn a practical skill.
3. Application and Selection: Contains the tradition trainee teacher and then repeat the process Under the routing. Goal here is to reach the target level of performance of any of elements of the task.
4. Follow-up: It will continue during the training period where the trainee remains in need of help especially in the difficult tasks or to overcome some temporary setbacks that lead to performance degradation.
5. question and answer:  
This method is based on the exchange between trainer and trainee in order to test the level of understanding and stimulate thinking or extended learning. Should be clear and specific as to the way they raise questions must be encouraging and supportive of the trainees.
6. assignments:  
Is a specific task or inquiry at something accomplished apprentice at the request of the trainer or manager? Assignments can be used as a test if they are realistic they should help in the transfer of learning to practical reality.
7. projects: An extended studies or tasks required of trainees completed often depending on the directives of the task of the trainer or manager. This method encourages trainees to the initiative to obtain and analyze information and develop new ideas and the preparation and presentation of the results of the project.

### **Viewing the Prompt:**

Is a tariff releases and brochures that are given to trainees to increase the level of knowledge they have, where there is a degree of follow-up to ensure that learning has actually happened.

Perhaps the best way to find out is to discuss the trainee coach or manager reduce specific books or chapters of one of the references in the extent relationship Article his specialist, and how you can use the knowledge gained from brief him.

**Selection and design appropriate training means:**

Selecting and training means must stop this medium in the creation of learning appropriate for the required amount of training needing cooperation constitute the individual trainee development to make the trainee, who received training content able to develop individual(The training develops the individual learning to cope with the problems faced by) this addition to cost considerations means compared to the expected returns or financial possibilities of the organization and provision for training.

**Evaluating training programs:**

There are three criteria for evaluating training programs, namely:( Zaki ,Hashem, 1996, pp. 403-406.) .10

(1) reaction trainee during training:

This opinion poll trainees during the training programs towards the implementation of programs and stir through the distribution of questionnaires explore through a number of queries that help to identify potential program of trainees and their conviction objectives and procedures implemented, has distributed these forms after each lecture or after today's training or after week or the end of the training program

(2) Learning:

Is by measuring how much they earned individual knowledge and skills in the context of the goal of training through various means such as selection and use of User survey measures the level and type of collection, along with the presence of supervisors of the program doing the technical evaluation of the program.

(3) The behavior trainee after returning to work: This method includes measuring the effectiveness of the work of the training after the return of the trainee to work and make sure the nature of the training business success and shall be assisted in this survey the direct measurement of the trainee or persons affected by the phases of work or access to the models and books and documents used by the operator.

**The third axis: the field study**

Through survey data that have been collected on the status of training and clear accounting during the field study that the assumptions on the study(The adoption of vocational training accounting requirement for a degree bachelor to graduate a good accountant, affects training on statistically significant increase reliability professional accountant in the Arab labor market) that the training, which was adopted in some chapters study helped students to absorb some of the practical aspects in the field of theoretical study, and that so far has not been the adoption of the accounting professional training requirement to obtain Bachelor degree in universities Saudi Arabia, the Saudi market's dependence on foreign accountants from outside Saudi university graduates Helps to delay the adoption of training accounting at universities and reduce the chances of efficiency to the student Saudi Arabia, for example, in the case study field, the accounting department faculty department modern configuration) four semesters (was developed curriculum and training appropriately can achieve some of the goals, progress of the training process professional accounting and despite the existence of a set of routers Academy for academic accreditation, but this procedure for the process of vocational training department hampered by some obstacles, such as: Modern accounting department the university, which contains twenty-two colleges in ten cities and sub-cities and there is one section in only one of the sections university branches ten (Dawadmi, Afief , Harimlae, Muzahimiyah ,Thadig, Sager, Kowaiya,Shaqra , Dhrme, Morat) while the rest of the management disciplines such as mathematics, computers and medicine, engineering, physics, chemistry, biology, English and other disciplines are found in most of those branches. The presence of human and material potentials and technical university rough the survey data that have been collected on the status of the accounting training is clear: -

The answers that were obtained on the static variable (accounting training) Make sure the need is urgent to him under the evolution of the market and private consumption and some aspects of productivity, especially petroleum, that this training requires serious and perseverance of the universities and the Ministry of Higher Education and some of those who are working accounting professional, and the training simple which was received by the students led to increased absorptive capacity of the theoretical teaching in the classroom, As the programs electronic accounting readymade is available to businesses and affordable and can contribute to these institutions in the training of students, as the dependent variable in the study (accountant efficient) can contribute to prove the second hypothesis is helping P solves some problems of lack of training and vocational rehabilitation of the accountant who can to compete in the labor market Saudi Arab, the validate hypotheses as well as the achievement of this study stated goals.

## Results and recommendations

### First: Results

The training of accounting during the academic study in phase bachelors is the basis of professional accountant good, that training included needs for a degree bachelors helps in the development of the accounting profession in the Arab countries, there are possibilities of material and technical and human resources to implement the requirements of vocational training accounting required for the labor market and Saudi Arab, there are a number a few of the students in the process of accounting bachelors To unwilling to acquire professional knowledge of accounting, academic programs for vocational training in the field of accounting at the University of Shaqra needs to efforts extra to be adopted within the plan Academy, Department of Accounting, are supported approach accounting academic non-exhaustive (degree-granting bachelor accounting) for training in the branch and only one of the branches often University (city of Dawadmi), there are materials within the accounting requirements of specialty business administration and management related to financial accounting related branches of running business.

### II: Recommendations

We recommended that the study should be adopted vocational training well as a requirement to obtain bachelor of accounting, the Saudi Organization for Certified Accountants (SCOPA) work on the opening and the adoption of the development departments of accounting in Saudi universities, the exploitation of resources, material, technical and skilled human national and exotic from outside Saudi Arabia in training programs accounting increase the rehabilitation of the student professional in the field of accounting, encourage and sharpen discouraging Saudi youth in universities and secondary The need to acquire and learn the science and art of accounting professional, especially in rich nations such as Saudi Arabia, interest from the University of blonde majoring Accounting and the opening of nine other sections branches of the Faculties of Science and Humanities and colleges of science, literature and community colleges and opened for parallel education for staff and students diplomas and holding training courses and education for Finance and accounting, taking into account the training curriculum included continuous accounting from the University of the fourth academic level and even the eighth to be the seventh and eighth level outside the walls of the university the organization.

### References

- Medhat Mohammed Abu Nasr(, human resource development, Cairo: Dar Links International Publishing and Distribution), 2009, pp. 127.
- Mehdi Hassan Zuelv, personnel management, (Amman: Dar Magdloun Publishing, 1998), p 156. -
- Hanafi Solomon, (personnel management, Alexandria: Egyptian universities House, 1979), p 143. -
- Hussein Ammar, ( Personnel Management (principles and foundations and applications), Saudi Arabia: Institute of Public Administration Press, 1414).
- Nabil Al-Hussein al-Najjar, personnel management, (Mansoura: Faculty of Commerce, without a publishing house, 2001), p 144.
- Salah al-Din Abdel Baki, Abdul Ghaffar Hanafi,( personnel management and human relations, (Alexandria: the modern Arab Office, 1988), pp. 252-254.
- Abdul Karim Darwish and night Takla, the origins of public administration, (the Egyptian Alangelo library, without publishing house, 1995), pp. 623-624.
- Joseph bin Mohammed Alqublan, management training, (Riyadh: the World Books houses, 1991), pp. 30-36.
- Nabila Tawfiq Hassan (personnel management, (Assiut University: the Publisher's Printing House, 1992), p 139.
- Zaki Mahmoud Hashem, human resources management, (Kuwait: Dar El salasel ; for Printing and Publishing, 1996), pp. 403-406.