

Assessment of the Jordanian Certified Public Accountant JCPA Examination in Comparison to the International Accounting Education Standards and the Best International Practices

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Abstract

This study aims to highlight the experiences of Jordanian Certified Public Accountant (JCPA) exam that started with the establishment of the Legal Accounting Profession organisation law in June 2006. This study is considered the first study in the Hashemite Kingdom of Jordan that looks at the evaluation of the Jordanian Chartered Public Accountant exam, in comparison to the requirements of international accounting education standards. Furthermore, this study focuses on the sixth standard IES6 that relates to the assessment of professional accountants and that is based on the best practices in professional accounting examinations in the world. This current study has adopted the method of distribution of questionnaires to gather information from those who participated in taking the exam, with the group of those who were successful, and others that were not so lucky. The accounting practice analysis was based on the standards, the best accounting practices, and the results of the interviews, which when were completed produced a number of recommendations. The recommendations or results found, push for the further development of the JCPA exam and improves the quality of the exam, to advance to the universal level of professional examinations. Of the most important recommendations is to work on increasing the number of times the exam is held annually, which can be done easily if the exam becomes computer based. It's also important to develop specific firm dates for the JCPA exam or to announce the dates at the beginning of each year, and not to announce the exam time two months prior to the exam as it is currently. Finally, the announcement and clarification of specific percentages given to specific material included in the exam such as dedicating 25% of the examination to International Auditing Standards and so on.

Keywords: Jordanian Certified Public Accountant (JCPA), international accounting education standards, professional accounting examinations

1. Introduction

The Legal Profession Accounting Law No. 73 was introduced in the year 2003 and was implemented in June of the same year with a great ambition in the partial development of the accounting profession in Jordan. The law set conditions for those who wish to obtain a legal accounting practice clearance. As the case may be, the most important clearances are the academic qualifications (university or diploma), field qualification (experience and training), and to pass a two page examination in the Jordanian legislation related to the profession of Accounting and Auditing. Professional examinations are necessary and are primarily essential to join the professional association of legal practice of Accounting. From the perspective of employers, the professional examinations act as a certificate of quality assurance for the purposes of appointment and promotion of Chartered Accountants. (Snyder, A., 2004).

The application of this law was necessary and urgent in order to improve the standards of the legal accounting profession practice, and to increase the publics' confidence level in the performance of accounting and auditing professionals in Jordan. Therefore, by law, the existence of a supreme body of accounting, a licensed committee, and an examination committee in Jordan is required. The committees also request the law qualifications and examinations for new adherents, and the continuous education for those currently admitted with the aim to maintain the quality and continuous professional development. These important decisions have all been revised

to ensure the quality of the practice and practitioners of the Accounting and Auditing profession in Jordan, whether they are individuals or accounting offices.

The responsibility of preparing professional Accountants with qualified accounting practices, with good knowledge and the ability to gain knowledge on an ongoing basis, having the personal skills required, and the ability to interact with other people and in the work environment is of more than one organisation; among them, the most prominent are Universities and Accounting Career organisations. These Universities and professional organisations are responsible for the formulation and adoption of up to date policies and modern education methods, which focus on giving the student, intern, and practitioner the capacity and professional skills necessary to develop the analytical thinking and innovative skills required. Global professional organisations have urged, most notably, the International Federation of Accountants (IFAC) through professional and educational standards sponsored by the need to move in this direction. The traditional method currently implemented in many accounting education programs, does not qualify university students to the extent required to practice the accounting profession competently. This method does not take into account the recently popularised concept in educational communities “Transferable Skills”, which are the build-up of skills developed through various stages of education. These skills benefit those who have acquired them, when moving to the recruitment stage or when interacting with the work force. Therefore, the quality of accounting education plays an important role in the development of the Accounting and Auditing profession (Nassar et al., 2013).

After the university’s role and responsibility regarding to the provision of correct curriculum and the contemporary use of modern teaching methods, techniques and appropriate assessment becomes the role of professional organisations. The role of these professional organisations is to develop the entrance exam to gain membership, to emphasize policies that ensure the continuous education of its members, and keep up with the developments in professional fields and practices. The professional exam was initiated to achieve specific objectives and learning outputs, which are developed by the managers of these professional organisations and must meet the specific criteria, in which represents the credibility of the examination, its validity, and transparency. In addition, other important criteria is the existence of a thematic structure in how each topic is addressed, which topic will be in the exam, and the percentage of each topic included. Therefore, the main question of the study is:

At what exam level is the Jordanian Certified Public Accountant JCPA exam at, compared to the International Accounting Education Standards and the International Best Practices?

This current study strives to achieve the following objectives:

1. To indicate the extent of suitability of the Jordanian Certified Public Accountant (JCPA) exam to the International Accounting Education Standards IES.
2. To indicate the extent of existence of the Jordanian Certified Public Accountant (JCPA) exam to the global Professional Accountancy exams.
3. To indicate the point of view of some of the applicants of the Jordanian Certified Public Accountant (JCPA) exam in the assessment of the status of the exam.
4. To highlight the practical recommendations aimed at increasing the level of the Jordanian Certified Public Accountant (JCPA) exam after the experience of more than ten years.

The review of the theoretical framework will be in the next section. This review deals with the International Accounting Education Standard No.6, which has to do with the assessment of professional accountants. There will also be a review of the Professional examination standards in accordance to the best international practices, in which an evaluation scale will be developed for the Jordanian Certified Public Accountant (JCPA) exam in light of the International Accounting Education Standards and the standards of best practices. The third section then will focus on the methodology of the study, the data collection, and analysis methods. The fourth section is allocated for data analysis and results presentation. The fifth and final section summarizes the significant findings and recommendations.

2. Theoretical Framework and Literature Review

2.1 The International Accounting Education Standard No.6 Related to the Assessment of Professional Accountants

The International Education Standard No.6 focuses on the evaluation of skills and abilities acquired by a professional accountant. This assessment should include multiple aspects of knowledge and the levels of building intellectual and practical skills to reach the level of professional practice. This has been summarised

into two fundamental points by the standard:

- a) Theoretical Knowledge
- b) Practical Application of Knowledge

Why are the exams prepared? It's obvious they are prepared because they are a tool to measure the competencies and capabilities of the examinee to determine the capable level, the level of knowledge, or the performance level attained. The exams are usually a series of questions prepared by the examiner, and checked thoroughly with specific and well-known properties by the education and evaluation measurements. The IES No.6 mentions this as follows (Diagram 1):

- 1) The exam must fulfil the reliability character. This means that the exam prepared must measure what it is that is asked of to measure and not to have questions related to measuring intelligence, otherwise it becomes a pure intelligence exam. We can make sure of the credibility by having a fixed variable, to give the same results for the same group if applied again. We can also measure the credibility of the exam by comparing the exam results of the new set, with the results of another set, or through the opinions of experts and specialists in the same field. The credibility of the exam increases when there is one explanation or result to the questions prepared, when the questions are free of linguistic complexity and ambiguity in meaning.
- 2) The exam must also have the characteristic of validity. This means that the questions have verified answers that are related with objectives and pre-defined learning outcomes. In other words, the questions are not put for the sake of the exam only, but to make sure that the examiner has achieved specific objectives and learning outcomes.
- 3) Transparency: the dissemination of model exams or some of them, model answers, and the mechanism of marking and the distribution of marks according to the specific questions.
- 4) Equal: this means that the examinations must be as fair as possible to the applicants, which are of different personal and lifestyle backgrounds.
- 5) Sufficient: the exam must cover all the topics and the structure of curriculum in order to measure the competencies and capabilities of the examinee in all or most of the curriculum topics.

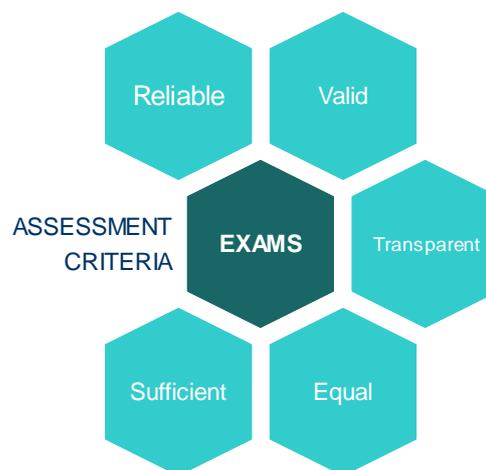


Diagram 1. Professional Exam Properties according to the IES no.6 requirements

2.2 Professional Examination Standards in Accordance to the International Best Practices

Most of the professional accounting organisations in the world have membership certificates linked to conditions of the most important candidate taking the professional exam. In our current study, for comparison reference purposes, the base of the study is the best practices in performances of professional exams for the prestigious professional certificates, such as the American Certified Public Accountant certificate (CPA), the British Association of Chartered Certified Accountants (ACCA), the American Certified Management Accountant (CMA), and the American Certified Internal Auditor (CIA). While the professional global accounting organisations were established decades ago, the JCPA exam is still recent. The American CPA has been going on

for more than 120 years where it began in 1972, the British ACCA was established in 1904, the American CIA started in 1941, and the American CMA started in 1972 (Wikipedia, 2015). However, the JCPA was established in Jordan in 2003, and therefore the comparison of the JCPA as an exam with the best professional practices is not a goal itself, but for beneficial purposes from the professional global exams in order to develop Jordan's current profession exam. The number of confirmed members in the Jordanian Society of Chartered Accountants and those whom hold the JCPA are 597 members. Of those are working members, according to the latest statistics published with the final assembly election and which was held at the end of 2014. 505 members (94%) of those are practicing the auditing profession and remain members who practice the accounting profession. The remaining members are practicing the accounting profession and some were made redundant since the issuance of the Legal Accounting Profession regulation no.73 of year 2003 and to date which are approximately 300 members.

Table 1. Comparing the number of JCPA members with the members of Global Profession Certificates

	American CPA	British ACCA	American CMA	American CIA	Jordanian JCPA
Number of Members	Approximately 400,000 members.	Approximately 178,000 members. 455,000 students.	Approximately 70,000 members.	Approximately 180,000 members.	505 members.
Issuing Certificate Organisation	AICPA	ACCA	IMA	IIA	JACPA

2.2 Scale of Evaluating the JCPA Exam in Light of the International Education Standards and Best Practices Standards

The importance of the JCPA certificate has emerged recently in Jordan where there has been an increase in demand for obtaining this certificate. The main motive of the accountants' demand increase, is that the JCPA is the only professional accounting certificate that is recognised and accredited to practice the Auditing profession; moreover, those who have gained the JCPA feel more qualified professionally. There is no doubt that the feeling of being qualified is the best, the main cause is that many Jordanian universities both public and private do not have up to date programs and plans that satisfy the work market's needs. For example, the accounting standards subject, which is the basis and origin for the practice of the accounting profession, is rarely taught properly and comprehensively in accordance to the accounting programs in Jordanian universities, and some universities offer it as an optional requirement and not compulsory. This leads to the creation of a knowledge gap among accounting graduates at these universities, which contributes to their professional performance. This also applies to the important legislations for the practice of the accounting profession. There is a shortage in the plans and programmes at Jordanian universities regarding to the teaching of very important laws for a career in accountancy. These careers may include sales tax law, social security, banks, and many others. The evaluation or measurement for the accounting profession exam has many important points and are summarised as followed:

- 1) The harmonisation of the exam approach with the teaching approach in universities.
- 2) Methods of how the exams are held, the traditional method or the modern technology method. Where the exams are electronic or computer-based, two advantages are the speed in extracting results and accurate marking.
- 3) The exam date structure. Exam dates should be known and scheduled in advance and part of an annual plan, allowing those who wish to apply for the exam to match the examination dates with their work, social, and personal circumstances.
- 4) There is a low success rate in Jordan for those who undergo the auditing profession exam, it does not exceed the rate of 22% for those applicants that take either papers (Abd Al-Jalil and Thaher, 2014).
- 5) Exam topic structure. This is one of the most important points that increases the transparency and the ability to understand of the exam, so there is a specific topic with fixed percentages which should actually be covered within each exam.
- 6) Style of exam questions and the ability to cover all the knowledge, skills, positive values, and professional ethics required. This means the exam must be comprehensive to measure the cognitive side as learning targets and the analytical side. Secondly, to deal with the cases related to solving the problems and dealing with technology. Moreover, to cover the exam for positive values and morals in order to practice the profession well. For example, the test measures the development of some skills like adding models or selections to show how to fill out tax forms, depreciation models or commenting on

analysis, and to write a simple report. This increases the user's skills and stays consistent to market practices.

- 7) The exam must have the reliability/credibility and validity characteristics. In terms of reliability, the questions of the exam must be consistent and fair, where arbitrators and assessors are in agreement with the answers. Furthermore, the process of identifying the marks for the examinee should be fixed and in accordance with a specific institute. The absence of reliability occurs when questions do not distinguish between competent and incompetent candidates. This also causes a risk in error while distinguishing between examiners that will place scores close to the passing score regardless if they are successful or not. The exam must also be valid, meaning that the questions should be developed to measure the knowledge and skills. This starts by having the presence of goals and learning outcomes from the exam, and that the questions set can actually measure the capability of candidates, also to ensure the objectives are met and candidates achieve cognitive outputs.
- 8) The exam must be transparent. By transparency we mean that the process of preparing the exam questions, the correction of answers, the announcement of the correct answers, and the distribution of answers, are all done with transparency in which protects the rights of the applicant from any unfairness.

These standards will be put into a comparison table, to evaluate the Legal Accounting Profession exam later on within the data analysis section.

Number	Item
1	Exam and teaching harmonisation
2	Exam holding method
3	Scheduled exam dates
4	Average success rate
5	Exam topic structure
6	Style of exam questions
7	Reliability and Validity of exam
8	Transparency of exam (questions and answers distribution)

Previous studies that tackle the subject of the Jordanian Certified Public Accountant (JCPA) exam are limited to (Al-Rajaby, 1995 and Hmedat and other, 2013 and Abd Al-Jalil and Thahir, 2014). These studies address the relative importance of the topics related to the Jordanian Chartered Public Accountant certification exam, and measuring the extent of agreement or difference in views of sample groups in determining the relative importance of these issues and difficulties faced by this exam.

For example, the motive of Al-Rajaby's study (1995) is assessing the Board of the professional exam related to the auditing account. A group of academics and legal auditors participated to give their views on the relative importance of the topics of the Practicing Exam of the profession at that time. The study found that the Audit, Financial Accounting, and Applied Accounting are the most important from the point of view of both academics and Certified Public Auditors. Among the least important topics were Law and Legislation issues, Cost Accounting, and income tax. In addition, Hmedat and other's study (2013) shows the assessment of the relative importance of topics in the Jordanian Certified Public Accountant JCPA exam, which also focused on identifying the relative importance of subjects of the Jordanian Chartered Public Accountant exam from the point of view of the Accounting professors, Auditors, and practitioners in the Accounting profession. The results showed that all the topics included in the Jordanian Chartered Public Accountant certification exam were important and that some individuals saw some irrelevance of many of the Laws contained in the first exam paper.

A recent study for Abd Al-Jalil and Thahir (2014) showed the obstacles faced to pass the Jordanian Chartered Public Accountant certification exam and the relationship of these constraints to the demographic variables, such as the scientific qualification, practical experience, gender, and type of university graduated from, which was conducted on 120 Jordanian Chartered Public Accountant exam applicants. The results showed statistics for significant impediments to pass the Jordanian Chartered Public Accountant certification exam (the difficulty of the exam, the preparation, and the exam environment). The individuals in the sample, such as those applicants, found that the first obstacle to pass was the broad scope of the exam, followed by the lack of specific references to the examination material, and the continuous change in accounting laws and legislation, also showing that there was no relationship between the obstacles that applicants face and the demographic variables.

3. Research Methodology

To achieve the objectives of the study and to answer the study question, the method that was used is the descriptive analytical approach for secondary field data related to the opinion of the applicants to the Jordanian

Certified Public Accountant JCPA exam. The study also used the curriculum Content Analysis to answer some questions regarding the evaluation of the exam in the light of international standards and best practices. This research technique requires the researcher to conduct thorough analysis of written documents, which naturally describe the certain educational phenomenon, in order to reach conclusions or generalisations concerning the reality of the situation. In other words, the researcher organises the analysis of written documents and analyses them (such as a statistics table and digital data) to reach results related to the questions asked, or the study's set assumption (Owda, Malkawe, 1992, Marshall and Rossman, 1989). With regards to the field work side and in order to achieve the objective of the study, a questionnaire was designed covering the standards mentioned above and was distributed to a random sample of 50 successful applicants and 50 unsuccessful applicants to question their opinion on some of the paragraphs that cover the standards related.

4. Results

4.1 Content Analysis Evaluation of the JCPA exam in light of International Standards and Best Practices

At the end of the nineties, much criticism arose concerning the mechanisms, patterns, and the content of the American CPA, therefore the American Institute of Certified Public Accountants (AICPA) in 2002 carried out a field survey on holders of the CPA according to the requirements of the US labour market. This led to the revision of the exam requirements and materials in 2004 to become the focus of the knowledge and skills necessary for the labour market as well as professional ethics. To compare the status of the JCPA exam with global professional examinations that constitute the best practices in this field, a comparison was done between the JCPA and global professional accounting prestigious certificates such as the CPA, ACCA, CMA and CIA as indicated in table 2.

It is noted from table 2 that developments were conducted to the CPA exam, which was held twice a year using a paper and pen for an exam that is held six days a week and for two months in each quarter of the year. Meaning it is now available more than 190 times a year and is held electronically, and also the examinee can apply to one of the four parts in every exam session. The CPA exam consists of four parts that include in short terms Audit, Business Environment Concepts, Financial Accounting, and Legislation.

By comparing the JCPA exam with global professional examinations, which represent the best practices, we find that the JCPA exams are held twice a year, and are unannounced until very close to the exam date. These examinations are usually in the months of June and December of each year. The process of setting the examinations on specific, regular, and preannounced dates or set dates for the coming year is a very necessary regulatory professional process. The exam applicants are not university students that are dedicated to studying just for the exams, but are practicing accountants linked to their professional jobs and social lives. They apply for professional examinations during their work shifts and social pressures, or are Jordanians but do not live in Jordan. Therefore the fixed announcement of examination dates will help improve the organisation of the professional exams.

Furthermore, the JCPA exam is still conducted traditionally i.e. using paper and pen. The average cumulative success rates are undeclared by those in charge of the examinations, however the JCPA exam is amongst the best practice exams and we expect that the success rate ranges from 5-15% approximately of total exam applicants.

In regards to the types of questions, table no.2 shows the professional examination question structure, where the CPA and JCPA are mostly multiple choice and short essay questions. On the other hand, the ACCA exams have an opposite structure with very high rates or even 100% long essay based questions. Table no.3 indicates that the JCPA exam is unstructured in the sense that ratios of each scientific topic are undefined in the exam. The global exams such as the CPA and ACCA and other exams have clear distribution of percentages for each topic in the exam, and the questions are set in accordance to this distribution.

Table 2. Comparison between JCPA exam and Global Accounting Profession Certifications

	American CPA	British ACCA	American CMA	American CIA	Jordanian JCPA
Exam and teaching harmonisation	ENGLISH	ENGLISH	ENGLISH	ENGLISH&ARABIC AND 7 OTHER LANGUAGES	ARABIC
Exam holding method	ELECTRONIC-ONLINE	TRADITIONALLY -TWICE A YEAR	ELECTRONIC-ONLINE	ELECTRONIC-ONLINE	TRADITIONAL-TWICE A YEAR
Scheduled exam dates	CONTINUOUSLY KNOWN	CONTINUOUSLY KNOWN	CONTINUOUSLY KNOWN	CONTINUOUSLY KNOWN	ANNOUNCED A MONTH BEFORE EXAM – NORMALLY IN MONTHS 6 AND 12 OF EACH YEAR
Average success rate	40-50% AVERAGE	35-60% AVERAGE	35-45% AVERAGE	40-50% AVERAGE	NO OFFICIAL PUBLISHED AVERAGE-BETWEEN 5-15% AVERAGE
Exam topic structure	ALLOCAED PERCENTAGES TO EACH EXAM TOPIC	ALLOCAED PERCENTAGES TO EACH EXAM TOPIC	ALLOCAED PERCENTAGE S TO EACH EXAM TOPIC	ALLOCAED PERCENTAGES TO EACH EXAM TOPIC	NO ALLOCATED PERCENTAGES TO EACH EXAM TOPIC
Style of exam questions	MULTIPLE CHOICE & ESSAY BASED	ESSAY BASED	MULTIPLE CHOICE & ESSAY BASED	MULTIPLE CHOICE	MULTIPLE CHOICE & ESSAY BASED
Pass mark required	75%	50%	75%	80%	65%
Transparency of exam (questions and answers distribution)	CERTIFIED QUESTIONS AND ANSWERS ARE DISTRIBUTED	ANSWERS ARE DISTRIBUTED ONLY			

4.2 Questionnaire Analysis

This section of the study aims to gather applicant's opinions on the JCPA exam, their assessment on the current situation of the exam, and to make recommendations that aim to develop the exam level to match global international exams. First, there will be a review of the study samples characteristics', followed by the presentation of the questionnaire analysis results.

4.2.1 Study Sample Characteristic Analysis

The first section of the questionnaire was analysed for characteristic identifying purposes related to personal data. The study samples metadata is shown and explained in table 3.

Table 3. Characteristics of the sample

GENDER	RECURRANCE		PERCENTAGE	
	Successful	Unsuccessful	Successful	Unsuccessful
Male	50	45	100%	90%
Female	0	5	0%	10%
AGE				
Between 22 – 25 years old	4	26	8%	52%
Between 25 – 30 years old	36	9	72%	18%
Between 30 – 40 years old	7	9	14%	18%
Above 40 years old	3	6	6%	12%
ACADEMIC LEVEL				
Bachelor's Degree (BA)	44	40	88%	80%
Master's Degree (M.A.)	5	10	10%	20%
Doctorate Level (PhD)	1	0	2%	0%
Number of times applied to the exam				
One time	10	35	20%	70%
Between 1 – 3 times	38	10	76%	20%
Between 3 – 5 times	2	5	4%	10%
TOTAL		100		100%

4.2.2 Paragraph Analysis Related to the Current Situation of the JCPA Exam

The goal of the first axis in the questionnaire is to measure the opinions of the JCPA exam applicants whether

successful or unsuccessful on certain phrases, which aims to assess the exams current situation. This axis is composed of eleven phrases, the exam applicants were requested to give their opinion about each phrase with a (yes/no) answer. Table no.4 shows the significant results.

Table no.4 shows that there is a very strong belief having (90% successful and 94% unsuccessful), that there are a large number of exam questions for the time given to answer and thus have a negative impact on the JCPA exam results. Many exam applicants agree that some questions require a long time to answer at the expense of the remaining questions; this is what contributes to the reduction of the success rates, as a large number of questions remain unanswered. Examples provided by applicants involve questions that concern the preparation of cash flow statement, writing an audit report, and some questions on financial accounting.

There is also another strong belief by the applicants where (84% successful and 90% unsuccessful) that the failure to immediately publish the answers of the exam questions reduces the transparency and fairness of results. In comparison to some international examinations, for example the IFRSs Diploma, the examination committee launches the answers to the questions on their website shortly after the exam, the correction method, and the mark of each part of the exam. Moreover, the committee presents a report showing the weaknesses observed from the applicants' answers. This in turn contributes to assisting future applicants to overcome previous mistakes and not repeat them. Table no.4 shows that that provision of the exam electronically contributes to the development of the JCPA exam, as like many other international exams.

Finally, there is an unexpectedly significant belief whether applicants are successful or not, that some of the JCPA exam questions are not revised, audited, and clear, which creates an understanding problem for the exam applicant.

Table 4. The Applicants Assessment of the Current Status of the JCPA exam

Paragraph	Repeated answer (YES)		Repeated answer (NO)	
	Successful	Unsuccessful	Successful	Unsuccessful
Do you think the applicants rights to choose the language of the test (English/Arabic) contributes to the development of the JCPA exam?	40 80%	14 28%	10 20%	36 72%
Do you think that submission of the exam electronically contributes to the development of the JCPA exam?	44 88%	37 74%	6 12%	13 26%
Do you think the increase in number of times the exam is held to four times instead of twice a year contributes to the development of the JCPA exam?	36 72%	41 82%	14 28%	9 18%
Do you think all material subjected in the JCPA exam is important?	28 56%	34 68%	22 46%	16 32%
Do you think that the structure of exam topics have a negative impact on the results of the JCPA exam?	38 76%	44 88%	12 24%	6 12%
Do you think the JCPA exam questions are revised, audited and clear enough for the applicant to undergo no understanding problems?	11 22%	17 34%	39 78%	33 66%
Do you think that there are a large number of exam questions for the time given to answer them, thus having a negative impact on the results of the JCPA exam?	45 90%	47 94%	5 10%	3 6%
Do you think that the lack of predefined and fixed ratios for each section of the exam affects the development of the JCPA exam negatively?	39 78%	35 70%	11 22%	15 30%
Do you think that the lack of predefined and fixed ratios for each section of the exam affects the credibility and integrity of the JCPA exam?	34 68%	38 76%	16 32%	12 24%
Do you think the JCPA exam questions distribution of grades is objective and fair?	28 56%	34 68%	22 44%	16 32%
Do you think that the lack of publication of the answers immediately after the exam ends reduces the transparency and fairness of exam results?	42 84%	45 90%	8 16%	5 10%

4.2.3 Paragraph Analysis Related to the Recommendations Proposed by the Applicants to Develop the JCPA Exam

The goal of the second part of the questionnaire is to measure the most significant recommendations proposed by the applicants, which in their view will contribute to the development of the JCPA exam. Eight recommendations were proposed and the respondents were asked to arrange them in terms of importance from their point of view, number 1 being the most important and number 8 the least important. The respondent's views are explained in table 5.

Table 5. Recommendations proposed by the respondents arranged in accordance to importance

Recommendations	Items importance – repetition given no.1 importance	importance
Given specific ratios that are known in advance for each axis in the exam that cannot be exceeded	32	32%
The increased number of times exams are held during the year to 4 times instead of 2	20	20%
Publishing the answers to the exam shortly after the exam showing the marking method	19	19%
The method of conducting, marking and delivering the exam and results to be electronic	18	18%
To taking into account the number of exam questions commensurate with the time given to answer	4	4%
Exam dates to be published previously by an appropriate period of time	3	3%
The need to restructure the exam questions in accordance to the business worlds evolution	2	2%
The right to choose the language of the exam (English/Arabic)	2	2%
TOTAL	100	100%

As shown in table 5, the respondents' views concerning the recommendation (*to give specific and well-known ratios for each section of the exam*) have achieved the highest importance degree. As the applicants to the exam see the ratios and percentages for the exam topics may vary from one exam session to another, which could lead to obstacles put in the applicants' path. The importance of this recommendation emphasises that the professional examinations have given specific ratios for exam topics that cannot be exceeded, allowing the applicant to concentrate and make greater effort on those more important questions with more marks allocated to them, and making less effort on those least important questions. This is the exact opposite to what occurs in the JCPA exam, where this feature is not available.

Whereas the recommendation (*to increase the number of times the exam is held to four times instead of twice a year*) was placed second in terms of importance. Where 20% of the applicants view that, an increase of the number of times the exam is held yearly from twice a year to four times a year will contribute positively to the probability of passing the exam and therefore lead to a raise in the success rate.

The recommendation (*the publication of exam answers shortly after the exam and showing the marking method and mark of each axis*) is one of the most important concerns of the JCPA exam. The committee responsible for the exam should announce the results of the exam, publish the model solutions, and show the marking methods and the mark for each axis. This will help the applicant recognise mistakes and not repeat them in subsequent sessions. The deployment of the exam answers after a short period is considered a significant recommendation by a large segment of exam applicants. Last but not least, the recommendation (*The method of conducting, marking and delivering the exam and results to be electronic*) came in fourth place in terms of importance and with a percentage of 18% of respondents. The conducting of the exam electronically, like the rest of the global professional examinations will raise the success rate to its highest potential.

5. Recommendations

Based on the above analysis, we can come up with the following recommendations: the need for a formal guidebook at the beginning of each academic year issued by the Chartered Accounting Profession supreme body and directed to the accounting departments in Jordanian universities. Moreover, the need to cover Accounting Standards, International Financial Reporting Standards, International Auditing Standards, Profession Ethics, and the Jordanian Legislations related to the Accounting Profession. These previous materials are amongst the most important of the various accounting specialty programs at these universities. Therefore, the effort is required to reduce the gap between the education given and the labour market requirements. We also recommend the development of a plan aimed at increasing the number of JCPA practitioners. The focus of the development should be on the professions practice and easing pressure off the existing practitioners. In addition to keeping up with the continuous increase of fundamental companies that require the binding of accounts and annual auditing. Recently, the number of companies requiring the binding and auditing of accounts has doubled, however the number of practitioners have not exceeded 30% over the last seven years.

Moreover, specific and firm JCPA exam dates should be scheduled, or at least announced at the beginning of each year and not only two months prior to the exam. This can be conducted very easily if exams become on Fridays, as there will be available halls in universities at any time of the year, as well as working to increase the number of times the exam is held annually. This can also be simply done if the exams are computer based; the requirements are easily available as the JCPA exam resembles American Professional Examinations in terms of

the substantive question control in the exam, in which many Jordanian universities have examination halls specifically used for electronic exams. The announcement of specific ratios/percentages of each exam topic must be on every exam paper, as an example, the International Auditing Standards covers 25% of the exam and so on. We also recommend that the exam includes questions related to the Ethics of the Accounting Profession in specific proportions with a range of 5%.

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