

# The Relationship between Accounting Education & Accounting Practice

## *With Reference to Academics and Practitioners of Accounting Profession in Sudan*

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### **Abstract**

The effectiveness of accounting profession depends widely on the best accounting education outputs. The aim of this study is to examine the relationship between accounting education and accounting practice with particular reference to Academics and Practitioners of Accounting Profession in Sudan. The data has been collected through a well-structured questionnaire is designed and will be distributed to a randomly chosen sample of some practitioners of accounting and auditing profession in Sudan. Descriptive and inferential statistics were used to generalize the results and conclude the findings. The results suggest that accounting practice is declined because of the accounting courses at Sudanese universities not compatible with labor market needs, also shows that role of the accounting profession in Society depends on the best coordination between accounting education, accounting research and labor market needs.

**Keywords:** accounting education, accounting practice, accounting research, auditing profession, qualified Accountant

### **1. Introduction**

The accounting education plays a vital role in economic & social development through providing information that used widely in planning, controlling and decision-making. Accounting educators must play a significant role in sustaining the profession's social contract through practice related research and innovative student education involving cognition, knowledge acquisition, and accounting skills along with ethical standards (Kamala & Esther, 2014). The role of accounting academics has become increasingly important in the re-contextualization of the new global accountancy knowledge (Lubbe, 2013). Accounting education should be oriented toward long-term career demands and educational objectives should reflect how accountants add organizational value (Raef et al., 2014).

Al-kilani (2000) has been addressed the extent to which accounting education is relevant to the requirements of economic and social development in Libya. Also, Mohamed (1991) stated that there is a gap between the actual services that accounting provided and what is expected, as well as the increasing gap between the accounting education and the requirements of the labor market. As Nassar (2013); argued that the responsibility for creating qualified accountants with professional skills required is by the institutions of higher education through adopting modern educational techniques. Mahmoud (1998); noted that there is a contradiction between the accounting and auditing profession organizers and the practitioners, so how can reconcile these two directions? The problem of the study is, the accounting profession is based on a set of principles by which it can develop, so the problem of study concentrates on how answering the two questions: Why is there a difference between accounting education and labor market requirements? Why there is no coordination between the accounting education institutions and the labor market? The study aim is to explain the importance of coordination between the accounting education

& the labor market and what challenges facing that coordination.

## 2. Theoretical and Empirical Literature

Over the past decade, there has been considerable discussion about the perceived gap between accounting practice and accounting education and whether accounting should be taught by academics or professionals. There are several studies which propose that there is a gap between accounting education and what is demanded by accounting practice. It is suggested that the traditional accounting education programs followed by universities put more emphasis on training students for professional qualification examinations and less on the teaching of broader knowledge subject or on professional skill development (Albrecht & Sack, 2000; and Cheng, 2002). According to Inaliah et al. (2016), there is significant difference between employers and educators on the importance of graduate skills, employer's response that graduates should learn as faster pace in accounting career, meanwhile educators believed that there is too much reliance on memorization in accounting education. (James, 2016), stated that within the broad profession of accounting there needs to be more communication and coordination between practitioners, policy makers and academic researchers about the future of accounting work and the type of accounting that will be practiced and researched in the future. According to Laughlin (2011), the accounting profession is made up of three parts—policy, practice and research, and highlights that professional accounting associations have an important role to play in the conversation about the changing nature of accounting and in transmitting academic research findings to practitioners, however, professional associations are slow in their response to the rapid development of communication technology.

According to (Sayed, 1994), accounting education is an important factor for realizing the accounting functions, considering that the presence of an integrated educational system for all accounting aspects represent the first step toward the creation of qualified accountants. As (Nassar, 2013), stated that the quality of accounting education plays an important role in the development of the accounting & auditing profession. (Sayed, 1994), assumed that when the accounting profession performs its functions in an integrated way, that will lead the accounting profession offers economic information that can contribute effectively to the process of economic development. However (Ali & Ahmad, 2007), argued that accounting education and the accounting profession could not be separated from each other, so a good accounting education should lead to a Qualified Accountant. Also, (Al-kilani, 2000), argued that the contents & methods of accounting programs and accounting scientific research at Libyan universities were much affected by identical universities in the United States and British. however (Satoshi 2013), found that the majority of Japanese accounting academics' believed that the International Education Standards had no substantial effect on accounting education, and Also found that most of the academics did not know how they could confront these obstacles to achieve global convergence, although they were aware of the impediments.

(Mohamed, 1991), believed that the current accounting programs unable to create graduates that suit for future requirements of the labor market, and there are several problems facing accounting education in Saudi Arabia. (Mahmoud, 1998), considered that the phenomenon of the codification of the accounting and auditing profession is related to the environment, society, politic and economic. (Ali & Ahmad, 2007), stated the lack of coordination between the accounting education and accounting profession will lead to slow development in the accounting profession and less response to economic variables. (Obeid, 2003), argued that in spite of the constant evolution in information technology and its impact on accounting & auditing profession, accounting education in developing countries still under the required. According to Sayed (1994), the conduct of scientific research in the accounting field is important for the accounting education & accounting practice development.

(Douglas et al., 2010), indicated that teaching experience was the most influential in the acquisition of all of the assessed abilities, with the exception of the ability to conduct research, where doctoral program preparation was most influential. According to Roger (1999), Accounting work experience was the second most influential factor, with the exception of the ability to conduct research and the broad set of communication skills category, where it was ranked third. The accounting practice not only hurts the quality of the educational process but certainly drives some of the brightest and best students away from accounting to other careers. These attributes for better teaching should be the preamble for solving our perceived, albeit unsubstantiated charge for inadequacy in training of our accounting students

(Datta, 1989), stated that the scientific research in accounting enriches the educational process and create qualified accountants because help them which skills that enable them to provide better services in a way that they well up to date. (Sayed, 1994), believed that the basic goal of the accounting functions is to provide economic information required for the decision making, so the coordination between the accounting education, accounting practice, and Accounting Research is indispensable for the development of the accounting profession. (Nadana, 2016), puzzle

out that most of the skills that are important to their careers were not adequately developed during their undergraduate degree, also the findings infer that more qualifications did not aid them to develop the necessary generic skills for career success.

(James, Elaine, & Roger 2014), discuss a number of possibilities for the sustainability of the accounting academy in Australia, all of which rely on the symbiotic relations between the three elements of the profession practitioners, policymakers, and academics to prepare accounting and business professionals for the future.

(Ilse Lubbe, 2014), indicate that Accounting academics find themselves torn between researching and teaching and they do not feel valued in their role as teachers, as at the university, more emphasis is placed and promotion is based on research.

(Irena & Dana 2015), state the limited evidence about the disconnect between the worlds of academics and practitioners by further exploring the veracity and extent to which these academics' claims are consistent with those of practice at least from the vantage point of professional bodies. (Basil & Tucker 2016); investigate the development of Czech accounting research and education and their links to current practice, and found out that most current published Czech accounting research reflects the needs of accounting practice rather than academic research as traditionally understood in western countries. Also (Papageorgiou & Abdel 2014), show that mathematics background and academic aptitude are both significantly associated with student performance, throughout the financial accounting subjects, furthermore Prior accounting knowledge is also important in the first year of study but not thereafter.

(Mas et al., 2015), indicated the importance of marketing programs, colleagues during practical training, and lecturers in creating awareness about professional accounting education among students. In addition to extrinsic and intrinsic motivations, readiness is an important factor to influence students' decision in pursuing professional accounting education. Also (Konrad, Marcin, & Joanna, 2015); shown that blended learning is positively perceived by students, over half of them stated that e-classes did not differ from the traditional ones in terms of difficulty. (Dickfos, Cameron, & Hodgson, 2014), Reference that the blended learning technologies have facilitated flexibility in assessment (both from a student and teacher perspective), student self-reflection and fairness in assessment practices.

(Lillian, 2011), point out that the traditional accounting subjects are very important for a relevant accounting program, but the program is inadequate as it does not emphasize other learning activities which are considered very important for the development of an accountant.

(Johnson et al., 2008), detect that the documented programme and course outcomes and assessment activities were incongruent with the development of behavioral and higher-order cognitive skills, therefore employers prefer 'graduate students with a broad educational background rather than a narrow, specialized education that meets a temporary need or trend.

(Gail et al., 2011), present that students with more work experience, especially of the type that requires customer contact and acceptance of high levels of responsibility, score higher on a test of Emotional Intelligence and more likely to get and be able to keep jobs that demand these skills.

(Seth, Sikkema, & Sauerwein, 2015), show up that culture does indeed impact learning, but this research is often messy with contradictions and lacks an overarching, generally accepted framework.

(Panayiotis & Charalambos 2015), found that students who are interested in accounting hold more positive views of the course and the profession than those who are not interested in accounting. (Paul 2015); underline the important role of educators in influencing the perceptions and intentions of their students with regard to accounting study and profession. (Emilio, 2014), also articulate that students who completed the case using only the software experienced better knowledge acquisition than did students who completed the case only manually and This suggests that software can be effectively utilized and integrated in class to improve knowledge acquisition of accounting information systems. According to (Amer, Craig, & Nancy 2015), students who learn much from participating in the panel discussions and find the sessions to be highly valuable. In addition, students in our principles-level courses are significantly positively affected to consider accounting as a major. (Nonna & Rosina, 2015), show that providing students with a framework only does not increase students' ethical sensitivity but does support their ethical judgment. In contrast, the integrated ethics component does increase student's ethical sensitivity.

(Joyce, Nga, & Soo, 2013) point out that students perceive accountants positively in leadership, professionalism and ethical values, however, only leadership and professionalism exert a significant positive influence on the role of the accountant as a driver of change. Ethical values was not only insignificant but had a negative relationship.

Based on literature review, the following hypothesis was generated: *Coordination between the requirements of accounting education in Sudanese universities and the labor market needs to contribute to the development of the accounting profession in the Sudanese environment.*

### 3. Research Method

This study based on quantitative research design. Primary and secondary data has been used. The primary data were generated through a well-structured one hundred eighty (180) questionnaires were distributed randomly to some Academics and Practitioners of Accounting Profession in Sudanese environment; only one hundred fifty-two (152) respondents have been returned, with response rate of 84% to evaluate the relationship between accounting education and accounting practice with particular reference to Accounting Education in Sudan. The questionnaire has been arbitrated by a qualified expert to give higher quality and to ensure the specificity and reliability of the questionnaire be realized. The result of the reliability test shows that the designed questionnaire is highly reliable. In order to obtain a reliable data, the chosen scale items were translated from English into the Arabic language to reduce translation errors and reflect the real meaning and local acknowledge. The first part of the questionnaire contains questions on respondents' characteristics & personal information. The second part of the questionnaire examined the relationship between accounting education accounting practice with particular reference to Accounting Education in Sudan. A five-point Likert scale indicators were used, between 1 indicating strongly disagree and 5 indicating strongly agree.

### 4. Analysis & Discussion

#### 4.1 Goodness of Measures

The result of the reliability & consistency test shows that the designed questionnaire is highly reliable at more than 60% as in table No 1. Descriptive statistics, reliability test, mediator, Recursive distribution, Kay Square and Cronbach's alpha test were conducted to examine the relationships among variables by using the SPSS 24.0 version. The first section shows the respondents Characteristics, the most respondents were male 125 with age between 31-35 and experience more than six years.

The study used several statistical procedures. The descriptive statistics, correlations, Chi-square Test and. The results of the statistics analyses are described as follows:

#### 4.2 Respondents Demographic Characteristics

Table 2 presents the respondent's demographic characteristics. the respondents' ages between (31–39 years) is the highest which represent (56.6%) followed by respondents' those (40 years and more) which represent (21%) then the respondents' ages between (25–30 years) which represent (17.8%) and lastly, the respondents ages (less than 25 years) which represent (4.6%). Regarding the respondent's job title, the majority of them were Accountants (61 %), followed by Statutory auditors (33%), and followed by Academics (27%). Concerning for the respondent's educational level, the majority of them were post-graduate education level which represents (53.3%), followed by the level of graduate education (43.4%), and followed by others (3.3%) as a lower ratio. As for the length of respondents' working experiences, The table shows that respondents' whom they have worked between (6–10 years) were the highest ratio which represents (40.1%), followed by those worked (less than 5 years) which represent (37.5%), followed by those worked (20 years and more) which represent (10.5%), followed by those worked (11-15 years) which represent (9.9%) and those respondents from (16-20 years) is a lower ratio which represents (2%).

Table 1. Reliability & consistency for respondents

| Item           | Consistency factor | Reliability factor |
|----------------|--------------------|--------------------|
| The Hypothesis | 0.85               | 0.92               |

Table 2. Respondents demographic characteristics

| Variable     | Particular         | Frequency | Percent |
|--------------|--------------------|-----------|---------|
| Age          | less than 25 years | 7         | 4.6     |
|              | 25 – 30 years      | 27        | 17.8    |
|              | 31 – 39years       | 86        | 56.6    |
|              | 40 years and more  | 32        | 21      |
| <b>Total</b> |                    | 152       | 100.00  |

|                          |                    |     |        |
|--------------------------|--------------------|-----|--------|
|                          | Statutory auditors | 50  | 33     |
|                          | Academics          | 41  | 27     |
|                          | Accountants        | 61  | 40     |
|                          | <b>Total</b>       | 152 | 100.00 |
| <b>Educational Level</b> | Graduate           | 66  | 43.4   |
|                          | Post-graduate      | 81  | 53.3   |
|                          | other              | 5   | 3.3    |
|                          | <b>Total</b>       | 152 | 100.00 |
| <b>Experience</b>        | less than 5 years  | 57  | 37.5   |
|                          | 6 – 10 years       | 61  | 40.1   |
|                          | 11-15 years        | 15  | 9.9    |
|                          | 16-20 years        | 3   | 2      |
|                          | 20 years and more  | 16  | 10.5   |
|                          | <b>Total</b>       | 152 | 100.00 |

#### 4.3 Tests for Response Bias and Hypothesis

A test of response bias has been conducted to confirm that there is no systematic response bias (Armstrong & Overton, 1977). To determine whether non-response bias was presented in the study, academics respondents were compared with practitioners respondents along all the descriptive response items in the survey. It can be concluded that non-response bias is not a serious problem in this study. So, it is safety to join the responses as one sample. The following section describes the procedures used in the implementation of this study, including statistical analysis of data, extracting results, and validity test of the hypotheses.

Table 3. Recursive distribution of member's response for the hypothesis of the study

| Phrase | Strongly Agree | agree | Neutral | disagree | strongly disagree |
|--------|----------------|-------|---------|----------|-------------------|
| 1      | 73             | 52    | 13      | 14       | 0                 |
| 2      | 51             | 79    | 15      | 7        | 0                 |
| 3      | 71             | 72    | 8       | 1        | 0                 |
| 4      | 65             | 65    | 11      | 11       | 0                 |
| 5      | 74             | 57    | 8       | 13       | 0                 |
| 6      | 83             | 57    | 5       | 6        | 1                 |
| 7      | 60             | 53    | 22      | 17       | 0                 |
| 8      | 53             | 74    | 14      | 9        | 2                 |
| 9      | 53             | 76    | 20      | 3        | 0                 |
| 10     | 79             | 66    | 6       | 1        | 0                 |
| 11     | 49             | 63    | 19      | 20       | 1                 |
| 12     | 45             | 70    | 19      | 12       | 6                 |
| 13     | 82             | 61    | 7       | 2        | 0                 |
| 14     | 87             | 59    | 5       | 0        | 1                 |

Table 4. The mediator of study sample response for the hypothesis phrases

| Phrase    | Mediator | Interpretation |
|-----------|----------|----------------|
| 1         | 4        | OK             |
| 2         | 4        | OK             |
| 3         | 4        | OK             |
| 4         | 4        | OK             |
| 5         | 4        | OK             |
| 6         | 5        | Ok Strongly    |
| 7         | 4        | OK             |
| 8         | 4        | OK             |
| 9         | 4        | OK             |
| 10        | 5        | Strongly Agree |
| 11        | 4        | OK             |
| 12        | 4        | OK             |
| 13        | 5        | Strongly Agree |
| 14        | 5        | Strongly Agree |
| All items | 4        | OK             |

The Table 4 verify the authenticity of this hypothesis and the direction of the study sample response by showing the following: The value of the mediator of study sample response on the first phrase is (4), this means that the majority of the sample members are agreed that the current courses of the accounting at many Sudanese universities are inadequate for the labor mark needs. The value of the mediator of study sample response on the second phrase is (4), this means that the majority of the sample members are agreed that the decline in the accounting practice in the Sudanese environment is due to that accounting courses do not comply with the labor market requirements. The value of the mediator of study sample response on the third phrase is (4), this means that the majority of the sample members are agreed that some universities depend on traditional teaching methods incompatible with of modern developments. The value of the mediator of study sample response on the fourth phrase is (4), this means that the majority of the sample members are agreed that Some members of the teaching staff in Sudanese universities are not keeping them self up with the recent development in accounting practice so that contribute to the accounting decline. The value of the mediator of study sample response on the fifth phrase is (4), this means that the majority of the sample members are agreed that Shortcomings in some universities libraries of the Sudanese that lead some accounting students unable for self-study. The value of the mediator of study sample response on the sixth phrase is (5), this means that the majority of the sample members are disagreeing strongly that the lack of scientific periodical & magazines in accounting that helps to account students to learn about the latest developments in the accounting practice has contributed to the accounting decline. The value of the mediator of study sample response on the seventh phrase is (4), this means that the majority of the sample members are agreed that the increasing number of students compared with the teaching staff members is one reason for the decline of accounting education in the Sudan. The value of the mediator of study sample response on the Eighth phrase is (4), this means that the majority of the sample members are agreed that the labor market parties need to be involved in the development of accounting courses process. The value of the mediator of study sample response on the ninth phrase is (4), this means that the majority of the sample members are agreed that the lack of coordination between scientific research centers, Sudanese universities, and the labor market is one reason for the accounting profession decline. The value of the mediator of study sample response on the tenth phrase is (5), this means that the majority of the sample members are strongly disagreeing that The ability of accounting profession to carry out its vital role in the community achieved by coordination between accounting education, accounting practice and scientific research in Accounting. The value of the mediator of study sample response on the eleventh phrase is (4), this means that the majority of the sample members are agreed that the difference in the accounting curricula at universities led to differences in the accounting practice. The value of the mediator of study sample response on the twelfth phrase is (4), this means that the majority of the sample members are agreed the presence of Seminars & scientific forums contribute to creating qualified accountants in accordance with the labor market needs. The value of the mediator of study sample response on the thirteenth phrase is (5), this means that the majority of the sample members are disagreeing strongly that The graduation of qualified accountants according to the labor market needs to contribute to the development of the accounting profession. The value of the mediator of study sample response on the fourteenth phrase is (4), this means that the majority of the sample members are strongly disagreeing that when labor market Parties introduced the accounting problems faced to be studied scientifically contributes to the development of the accounting profession. The value of the mediator of study sample response on all statements of the hypothesis is (4), this means that the value of the majority of sample members are agreed on what came is come in the hypothesis. The results above does not mean that all members of the study sample are agreed, as indicated in the table no. (4), there are neutral or disagree response, to test the differences of statistical significance between the agreed, neutrals and disagreed about the above results, Kay Square Test has been used as in Table 5:

Table 5. Chi-square test results on the differences of the responses

| Phrase | the degree of freedom | the value of Kay Box |
|--------|-----------------------|----------------------|
| 1      | 3                     | 69.00                |
| 2      | 3                     | 87.89                |
| 3      | 3                     | 118.79               |
| 4      | 3                     | 76.74                |
| 5      | 3                     | 83.74                |
| 6      | 4                     | 183.53               |
| 7      | 3                     | 37.00                |
| 8      | 4                     | 129.78               |

|    |   |              |
|----|---|--------------|
| 9  | 3 | 84.68        |
| 10 | 3 | 127.84       |
| 11 | 4 | Gained 82.61 |
| 12 | 4 | 93.59        |
| 13 | 3 | 124.26       |
| 14 | 3 | 139.47       |

The Table 5 results can be interpreted as follows:

The value of Kay Square test on the differences between strongly agree response & agree response on the first phrase is (69.00), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (2), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who strongly agreed with this phrase. The value of Kay Square test on the differences between agree response & neutrals response on the second phrase is (87.89), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agree with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the third phrase is (118.79), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the differences between agreeing on response & neutrals response on the fourth phrase is (76.74), this value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the fifth phrase is (83.74), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the sixth phrase is (39.32), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (183.53), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the seventh phrase is (37.00), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the eighth phrase is (129.78), This value is greater than the value of the Tabular Kay Square at the degree of freedom (4) and Level of significance (1%) is (13.28), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agree with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the ninth phrase is (84.68), This value is greater than the value of the Tabular Kay Square at the degree of freedom (4) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the tenth phrase is (127.84), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agree with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the eleventh phrase is (82.61), This value is greater than the value of the Tabular Kay Square at the degree of freedom (4) and Level of significance (1%) is (13.28), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the

differences between strongly agree response & agree response on the twelfth phrase is (93.59), This value is greater than the value of the Tabular Kay Square at the degree of freedom (4) and Level of significance (1%) is (13.28), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agree with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the thirteenth phrase is (124.26), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The value of Kay Square test on the differences between strongly agree response & agree response on the fourteenth phrase is (139.47), This value is greater than the value of the Tabular Kay Square at the degree of freedom (3) and Level of significance (1%) is (11.35), depending on what is stated in the Table No. (3), there are differences with statistically significant at Level of significance (1%) between sample response result that for those who agreed with this phrase. The number of overall responses of the study sample will be (2128), these can be summarized as follows at the Table (6). To confirm phrases used here see appendix 1.

Table 6. Frequency distribution of the study sample response

| The response      | frequency | Percentage |
|-------------------|-----------|------------|
| Strongly Agree    | 925       | 43.5%      |
| I agree           | 904       | 42.5%      |
| Neutral           | 172       | 8.0%       |
| disagree          | 116       | 5.5%       |
| strongly disagree | 11        | 0.5%       |
| The total         | 2128      | 100%       |

From Table 4: appeared that the study sample included a (925) strongly agree response which represented (43.5%), (904) agree on response which represented (42.5%), (172) neutral response which represented (8.0%), (116) disagree response which represented (5.5%), and (11) strongly disagree response which represented (0.5%).

The value of Kay Square test on the differences between agree response, neutral response and disagree response on all items is (1903.96), This value is greater than the value of the Tabular Kay Square at the degree of freedom (4) and Level of significance (1%) is (13.28), depending on what is stated in the Table No. (5), there are differences with statistically significant at Level of significance (1%) between sample response result that for those strongly agree response. The foregoing conclude that the hypothesis of the study which stipulates that: "Coordination between the requirements of accounting education in Sudanese universities and the labor market needs to contribute to the development of the accounting profession in the Sudanese environment." Had been achieved.

#### 4.4 Implications, Limitations, and Suggestions for the Study

The results of this study have theoretical and practical implications that could be of interest for students, academics, regulators and practitioners. The first theoretical contribution is the study provide a framework for the relationship between accounting education and accounting practice. This study practically contributes to the accounting profession by examining the importance of the connection between accounting education, skills, and experiences.

In spite of it's theoretical and practical implications, this study is subject to some limitations that need be considered. This study is based on participants' responses to given scenarios and there is a risk that the respondents may not have answered the questionnaire honestly. The findings and discussion are limited to the propositions put forward in the questionnaire and such a survey instrument provides limited opportunity to solicit further meanings to participant's responses. The major limitation of this study is that the scope of the research is bounded and sampling method used, thus limiting the generalizability of the results. The study only applied in Sudan environment, this could result in an important limitation of the study. The findings of this study suggest that the labor market parties need to be involved in the development of accounting courses process. Also, there is a necessity for coordination between the accounting education, accounting practice and scientific research for the purpose of development performance.

## 5. Conclusion

This study explores the relationship between accounting education and accounting practice with particular reference to Sudanese Accountancy Education. The study concludes that accounting practice is declined because the accounting courses at Sudanese Universities not compatible with labor market needs, also shows that role of the accounting profession in Society depends on the best coordination between accounting education, accounting research and labor market need, this result is supported by (James, 2016), who found that within the broad profession of accounting there needs to be more communication and coordination between practitioners, policy makers and academic researchers about the future of accounting work and the type of accounting that will be practiced and researched in the future. The current courses of the accounting at many Sudanese universities are inadequate for the labor market needs, as this confirm by Inaliah et al. (2016), who concludes that there a significant difference between employers and educators on the importance of graduate skills, employer's response that graduates should learn as faster pace in accounting career, meanwhile educators believed that there is too much reliance on memorization in accounting education. Also, the study concludes that the difference in the accounting curricula at universities led to differences in the accounting practice. However, (Panayiotis & Charalambos, 2015), argued that students who are interested in accounting hold more positive views of the course and the profession than those who are not interested in accounting.

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## Appendix 1

| N  | Item  | Strongly agree | Neutral | disagree | Strongly Disagree |
|----|---|----------------|---------|----------|-------------------|
| 1  | The current courses of the accounting at many Sudanese universities are inadequate for the labor market needs.  |                |         |          |                   |
| 2  | The decline in the accounting practice in the Sudanese environment is due to that accounting courses are not comply with the labor market requirements.   |                |         |          |                   |
| 3  | Some universities depend on traditional teaching methods incompatible with of modern developments.  |                |         |          |                   |
| 4  | Some members of the teaching staff in Sudanese universities are not keeping them self up with the recent development in accounting practice so that contribute to accounting decline.                   |                |         |          |                   |
| 5  | Shortcomings in some universities libraries lead some accounting students unable for self-study.  |                |         |          |                   |
| 6  | The lack of scientific periodical & magazines in accounting that helps to account students to learn about the latest developments in the accounting practice has contributed to the accounting decline. |                |         |          |                   |
| 7  | The increasing number of students compared with the teaching staff members is one reason for the decline of accounting education in the Sudan.  |                |         |          |                   |
| 8  | The labor market parties need to be involved in the development of accounting courses process.  |                |         |          |                   |
| 9  | The lack of coordination between scientific research centers, Sudanese universities, and the labor market is one reason for the accounting profession decline.  |                |         |          |                   |
| 10 | The ability of accounting profession to carry out its vital role in the community achieved by coordination between accounting education, accounting practice and scientific research in Accounting.     |                |         |          |                   |
| 11 | The difference in the accounting curricula at universities led to differences in the accounting practice.   |                |         |          |                   |
| 12 | The presence of Seminars & scientific forums contributes to creating qualified accountants in accordance with the labor market needs.   |                |         |          |                   |
| 13 | The graduation of qualified accountants according to the labor market needs to contribute to the development of the accounting profession.  |                |         |          |                   |
| 14 | When labor market Parties introduced the accounting problems faced to be studied scientifically contributes to the development of the accounting profession.  |                |         |          |                   |

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