

# THE ROLE OF PRACTICAL EXPERIENCE REQUIREMENT IN IMPROVING THE ACCOUNTANT WORK PERFORMANCE IN THE BUSINESS SECTOR

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## Abstract

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University accounting education is a competitive market, and business schools face a great deal of financial pressure to employ huge numbers of students (Howcroft, 2017). So, practical experience, as one of the vital international accounting education standards, is considered highly important because it plays a vital role in improving and developing graduate competencies in the accounting profession within Jordanian business markets. Consequently, the paper aims to discuss the importance of the practical experience requirement and its role in improving the work performance of accountants in the labor market. A Statistical Package for the Social Sciences (SPSS) approach was used for the analysis of the study. The article had a randomly selected sample of professional accountants at the Amman Stock Exchange (ASE). According to the findings, the axis of practical experience related to technical competencies in the field of accounting, business, economics, and information technology has a significant and positive impact on improving professional accountants' work performance in the labor sector so that they become qualified professionals in the financial markets. The current paper is one of the few studies that have been carried out in a developing country like Jordan; the study outcomes may help higher education institutions in other developing countries to evolve the concept of practical experience for accounting graduates.

**Keywords:** Practical Experience (IES5), Performance Improving, Professional Accountants, Technical Competencies

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## 1. INTRODUCTION

With the increasing request from employers of recent graduates comes an expanding necessity for a better understanding of graduate competency

requirements (Pang, Wong, Leung, & Coombes, 2019). As indicated by IAESB (2017), practical experience gives trainees a lot of practical technical knowledge in order to help them become qualified professional accountants. Therefore, the development

of soft skills competence among university students must be an urgent priority to ensure its graduates optimize opportunities in the job market (Chiu, Mahat, Rashid, Razak, & Omar, 2016).

In 1952, the American Accounting Association (AAA) recognized the value and significance of practical experience incorporated into accountants' academic preparation (Schmutte, 1986). Therefore, universities in many countries such as Australia, England, New Zealand, and South Africa confront significant pressure from governments, as funders, to produce qualified graduates who are equipped to work in the markets (Willcoxson, Wynder, & Laing, as cited in Tan & Laswad, 2018). In 2003, the University of Zimbabwe formally provided an internship in the Bachelor of Accounting degree program, wherein all categories involved benefit for a student, university, or employer (Warinda, 2013).

For accounting education, the technical focus is to train students to acquire the "know-how" to communicate and ascertain financial transactions in quantitative as well as written terms (Dellaportas, 2019). Before presenting themselves as professional accountants to the public, it is important for candidates to specify the duration of their practical experience besides academic study and professional qualification (IAESB, 2017).

Billett and Choy (2014) supported the close coordination between employers and educators for realizing shared competence outcomes. At the same time, it is vital to integrate the social dimension of learning with content (cognitive dimension) to facilitate the development of competence (Illeris, as cited in Plant, Barac, & Sarens, 2019).

Academics and practitioners of the accounting profession have recognized the contribution that can be made by training experiences to a student, firm, and employer both during and after the training period (Beard, 2007). The internship has been proven to cause several advantages. Firstly, "undergraduate accounting students become more marketable to employers" (Pasewark, Stawser, & Wilkerson, 1989, p. 1). Secondly, students obtain improved awareness of a firm, business, or particular occupation (Yu, Churyk, & Chang, 2013).

Oftentimes, practical experience is deemed more efficacious in the development of particular professional skills as compared to a university accounting degree (that is, accounting program). For this reason, gaining practical experience in a company before entering the chartered accountant profession is evaluated to assess the perceived professional skills to be acquired in the interim while benefiting from hands-on experience (Lansdell, Marx, & Mohammadali-Haji, 2019).

The failures of accountants in the business sector have led to search for the role and efficacy of the practical experience in improving and developing graduate competencies. Many research papers have indicated the value of practical experience in the accounting profession, but there is a shortage of such studies in developing countries, particularly Jordan (Aburous, 2019; Abu, Calu, & Guş, 2016; Al Frijat & Albawwat, 2019; Kaspina, 2015; Smit & Steenkamp, 2015; Al Frijat & Shbeilat, 2016; Paisey & Paisey, 2018; Maelah, Aman, Mohamed, & Ramli, 2012; Dong, Bai, Zhang, & Zhang, 2019; Ballou, Heitger, & Stoel, 2018; Wilson, 2002; Abu, Abu, Faff, & Hodgson, 2011; Warinda, 2013; Al Frijat, 2020). In recent years, Jordanian business markets have

shed light on the essential task of accounting education standards and practice training for accounting graduates, particularly in the wake of increased competition, either within or outside the local market due to the relentless emphasis placed by the companies listed in the global and regional markets on the selection of training competencies of accounting graduates. As a result, these graduates' practical experience becomes imperative since it is consistent with their professional performance and ensures that it is in accordance with corporate goals.

However, challenges persist when it comes to preparing graduates qualified to work, and there is considerable tension between accounting lecturers and employers about "who should teach what" (Evans, Juchau, & Wilson; Howieson et al., as cited in Plant et al., 2019). Therefore, effective accountants, managers, and financial auditors need more skills and competencies to perform their jobs. Studies consistently report that more generally, accounting graduates lack the generic skills expected by employers upon graduation (Arquero Montano, Donoso, Hassall, & Joyce, 2001; Bui & Porter, 2010; Chaffer & Webb, 2017; Al Frijat & Shbeilat, 2016; Howieson et al., 2014; Beard, 2007; Yu et al., 2013; Howcroft, 2017; Maelah, Mohamed, Ramli, & Aman, 2014; Cord, Bowrey, & Clements, 2010; Evans et al., 2012; Christensen, Harrison, Hollindale, & Wood, 2019; Dellaportas, 2019). This indicates the criticism related to accounting education, caused by narrow and crowded curriculum, technological limitations, limited exposure to globalization, ethics, and lack of ready-made graduate attributes for an employer. As indicated (Tan & Laswad, 2018), employers express their dissatisfaction with the quality of the graduates they hire. Also, other criticism represented lacking insufficient preparation of accounting undergraduates (Kavanagh & Drennan, 2008). Al-Akra, Ali, and Marashdeh (2009) indicated that accounting education and training remained largely unchanged in Jordan. Besides, Gawrycka, Kujawska, & Tomczak (2020) indicate that employers believe that the graduates are not prepared for using the self-possessed theoretical competence in practice. When looking at accounting graduates from Jordanian universities, there is a palpable lack of practical knowledge on the part of these graduates even after graduating from specialized training institutes, which makes it difficult for them to join the business market.

Employers must look beyond the perceived shortcomings of higher education if they want to improve efficiency (Chaffer & Webb, 2017). There is a necessity for enhancing soft skills among accounting graduates due to continued competition and highly mobile professions in an ever-changing international marketplace (Maelah et al., 2012). University accounting education is a competitive market, and business schools face a great deal of financial pressure to employ huge numbers of students (Howcroft, 2017). According to Howcroft (2017), a lack of accreditation makes matters even more difficult for business school, "therefore, university accounting educators need to pay attention and give serious consideration to the professional accountancy bodies' and practitioner employers' expectations of business schools to provide vocational training" (p. 4).

The present research structure remains as follows. Section 2 presents literature review that is specifically related to the role of a professional accountant in the Jordanian business sector. In Section 3, we introduce research methodology by implementing one approach to represent quantitative questionnaires. Section 4 contains findings and hypothesis testing using path coefficient ( $\beta$ ), t-values, p-values, VIF and tolerance, R-squared and ANOVA, and correlations test. Section 5 concludes the study.

## 2. LITERATURE REVIEW

The need for enhancing hard and soft skills is critical among accounting graduates due to high competition and highly mobile careers in the international marketplace (Maelah et al., 2014). Prior studies indicate the importance of accounting education in developed and developing countries (Albu et al., 2016; Al Frijat & Albawwat, 2019; Kaspina, 2015; Smit & Steenkamp, 2015; Al Frijat & Shbeilat, 2016; Paisey & Paisey, 2018), especially, Jordan (Al Frijat, 2020; Aburous, 2019; Al-edenat & Al hawamdeh, 2020; Nassar, Al-Kadash, & Mah'd, 2013; AlZu'bi, 2014; Al Frijat & Shbeilat, 2016). Other studies show the main role of practical experience in the business sector (Albu et al., 2016; Smit & Steenkamp, 2015; Maelah et al., 2012; Butler, Church, & Spencer, 2019; Chaffer & Webb, 2017; Ballou et al., 2018; Howieson et al., 2014; Albawwat & Al Frijat, 2021). Besides that, some studies have given part of the attention to the subject of technical competence in accounting education (Al Frijat & Shbeilat, 2016; Howcroft, 2017; Howieson et al., 2014; Ballou et al., 2018; Chiu et al., 2016). Accordingly, our main research hypothesis is:

*H1: Practical experience requirements in technical competence are highly positively associated with the accountant work performed in the business sector.*

Pang et al. (2019) in their study investigated Hong Kong employers' viewpoints on graduate competencies that facilitate recent graduates' progress in the workplace. Pang et al.'s (2019) results indicated the competence tested is essential to a degree, represents ability and willingness to learn, and its necessary for success. Also, organizing internships helps guide students' practice by enabling them to develop useful competencies and complete the transition to real-life experiences from school life (Sanahuja Vélez & Ribes Giner, as cited in Albu et al., 2016). IAESB (2019) confirmed "IFAC member bodies shall require sufficient practical experience to enable aspiring professional accountants to demonstrate that they have gained the technical competence" (p. 75). In another study, Manny Fernandez, KPMG's former national managing partner of university relations and recruiting, stated, "The (internship) training allows us to welcome the students and familiarise them with the firm's leadership and culture..." (Yu et al., 2013, p. 2).

Smit and Steenkamp (2015) ascertained that it is possible to develop competencies either during undergraduate/postgraduate or while taking the training program. In addition, experiential education is capable of facilitating improvement in critical thinking (Butler et al., 2019). Very few papers have examined the impact of yearlong placements in investment banks and accounting companies with

respect to working-class graduates' social mobility (Crawford & Wang, 2019). Deftly supervised and properly organized programs are known to improve the ability of the student to imbibe academic knowledge into practical applications, enhance opportunities for job/career upon confirmation, ensure poignancy for classroom learning, develop skills for workplace social and human relations, and allow students to leverage communication and problem-solving skills (Beard, 2007).

Albu et al. (2016) observed that internships have positive impacts on the development of students' competencies. The main effects on observed competencies include personal/technical competencies (communication and teamwork) and application of theoretical knowledge. Smit and Steenkamp (2015) prescribed a competency framework be mastered by a chartered accountant prior to qualifying. These encompass residual/elective/compulsory skills (the current study emphasized compulsory skills, external/accounting reporting, and persuasive skills). Guidance has also been issued for academic programs, detailing the manner in which competencies should be developed during the course of academic training.

According to Maelah et al. (2012), students are able to inculcate numerous soft skills, including oral communication, time management, and contribution in groups. This study's findings guide policymakers like MIA, to improve industrial training programs in the future. Chiu et al. (2016) said that the study's main purpose is to examine the knowledge as well as competency in soft skills from the employer's perspective among students of University Utara Malaysia (UUM) taking part in the industrial training program. As per this study, the employers were satisfied with the soft skills competency and knowledge demonstrated by UUM students while preparing themselves for a real-world environment.

Butler et al. (2019) postulated that experiential education entails more than active learning, learning by doing, simulations, or imbibing practical information in instruction. In fact, it necessitates students to *do, reflect, think, and apply*. Chaffer and Webb (2017) emphasized the viewpoints of graduates' and non-graduates' training for the professional accountancy qualification of Certified Institute of Management Accounting. According to the study's findings, deficiencies in competency cannot be solely attributed to deficits in training opportunities as far as most other skills are concerned.

Ballou et al. (2018) noted that the study examines the curriculum effect of the evolution of data-driven decision-making by examining the knowledge, skills, and abilities (KSAs) required specifically within the accounting curricula. Notably, the findings of this study suggest indicating a palpable shift to a more "scientific method" approach where students leverage their understanding of accounting and business to ask questions, perform research, and obtain additional information for assessing alternate solutions (to enhance their accounting knowledge). Dehning Grimm and Blazovich's (2016) study is an instructional resource concerning an integrated project of financial statement analysis. The project necessitates a firm's financial statements quantitative analysis, along with a written research

report. The project is intended for developing students' analytical and critical thinking abilities by integrating course concepts into a real firm whilst also creating opportunities for developing professional competencies.

Howieson et al. (2014) examined professions including accounting concerning the role of universities as well as employers in developing both technical and non-technical knowledge and professional skills, especially accounting practitioners. According to the literature review, university-based education critics are unable to recognize changes in the responsibilities entrusted to accounting practitioner universities. Employers are observed to have advantages in the development of many kinds of professional skills. Dong et al. (2019) opined that for worldwide accounting convergence, the role of teaching and learning of International Financial Reporting Standards (IFRS) assumes significance. In China, a number of accounting students gain knowledge of IFRS via the Association of Chartered Certified Accountants (ACCA). According to the results, Chinese students adopted a more detailed approach at the ACCA level.

Beard (2007) cited illustrations of assessment tools formed as a part of an internship program being integrated into program assessment. The evaluations and interactions taking place between faculty, practitioners, and students both during and following the internship can help ascertain the results of the internship program and provide insights into the professional competencies required for the accounting profession. At the same time, on-site internship experiences must include pertinent professional experiences. Yu et al. (2013) elaborated on the perceptions of skill set on the part of survey interns after concluding the internship. We would also examine participating employers immediately after the completion of the internship relating to satisfaction with the skills of the intern and investigate all three perceptions (alumni, employers, and intern students). Gawrycka et al. (2020) aimed to examine and compare employers and future employees' views on the potential labor market participants' desirable competencies. Gawrycka et al. (2020) indicated that both graduates and employers identify the lack of professional competencies. It should be remarked that employers observe the great potential for the improvement of graduate competencies besides acquiring practical experience in reducing the competence gap.

Howcroft (2017) aimed to understand the vocational skills needed by graduates and examine the skills of graduates concerning management accountancy to provide a better understanding of the causes, which lead to expectation gaps between the various stakeholders and investigate the ramifications of these gaps. Warinda (2013) aimed to examine the internship experiences of undergraduate accounting students about functional and technical skills, incentives, and career/soft skills. However, students typically concurred that they benefited from these experiences with an internship. Besides that, Furco (1996) noted the internship involves engaging students in service activities so that they can leverage their hands-on experience to improve their understanding of issues pertinent to their study topics.

Maelah, et al.'s (2014) paper aimed to ascertain the outcomes, benefits, and skills gained by students via internships from employers, students, and the university. As per the findings, all three stakeholder groups perceived that students do indeed benefit from the internship program in the form of soft skills and technical competence necessary in the labor force. Also, Crawford and Wang (2019) observed via a study on the linkage between placements as well as employment destinations of eight accounting and finance graduates cohorts from a non-elite university in the UK that elite professions are likelier to hire graduates who have acquired the "right" professional habits by concluding yearlong placements within the same elite firms.

A study by Cord et al. (2010) covers the reflection-based evaluations from students concluding a flexible and innovative internship program in an e-learning framework. Tan and Laswad's (2018) study offers invaluable insights into the employers' demands for skills of employability and the things educators can do so that students can hone these important skills.

Based on the literature review findings mentioned above, and to obtain a better understanding what competencies are ordered of accounting graduates in the future, the study offered the following hypotheses to discuss the relationship between practical experience requirement (IES5) and improving the work performance of professional accountants in the ASE, that are formulated as:

*H1a: Practical experience in accounting is highly positively associated with the accountant work performed in the business sector.*

*H1b: Practical experience in economics and business are highly positively associated with the accountant work performed in the business sector.*

*H1c: Practical experience in information technology is highly positively associated with the accountant work performed in the business sector.*

### 3. RESEARCH METHODOLOGY

The research design of the study implemented one approach to represent quantitative questionnaire design in terms of its methodology. The quantitative research method is one of the most useful methods to examine relationships. Nevertheless, the quantitative method selection does not mean that qualitative is an unreliable method, or other studies cannot use it. It is just not appropriate to the nature of the present study. Archetypally, the qualitative method is suitable when the study is conducted to subjectively explore the society through describing and understanding the variable human behaviors. Moreover, it is superior when there is no previous research describing the variables and their relationships (Osugwu, 2020). However, the current study seeks to examine its relationships in an objective approach to avoid the researcher's influence on the problem dominion. Additionally, the present study is built according to professional standards. It has established clear interaction among its variables, and therefore, the help of statistical tools is required to analyze the data and test the hypotheses (Collis & Hussey, 2013). Consequently, this study could not be conducted by the qualitative method.

### 3.1. Study sample

For a full analysis of the respondents' personal information to the questionnaire, see Table 1 below. Some statistics information concerning this sample was as follows: 95% were males; 45% were youths of the age 35–45. Besides, the results indicated that their majority had specialized in accounting (about 76.5%). In terms of experience, analysis showcased that the highest proportion of respondents had experience ranging from 10 to 20 years, while about 37.5% of the respondents obtained a Jordan Certified Public Accountant (JCPA). The sample study previous demographic characteristics indicated that the respondents had adequate knowledge and ability to answer the study questions.

Also, we noted that the number of respondents who have spent a training period less than one year is 20 respondents, about 31.3% of our sample; one to less than two years — 37 respondents (about 57.8%); three to less than four years — 5 respondents (about 7.8%), and who have completed a training period more four years — 2 respondents (about 3.1%). Referring to International Education Standard No. 5 (IES5), it is considered that the training period should not be less than three years (IAESB, 2015, para. 9). The training experience period is crucial because it earns trainees with many practical skills to become professional accountants with high efficiency.

**Table 1.** Demographic respondent information

Category	No.	Response rate
<i>Gender:</i>		
Male	78	61 (95.3%)
Female	7	3 (4.7%)
<b>Total</b>	<b>85</b>	<b>64 (75.3%)</b>
<i>Age:</i>		
25 or less	10	6 (9.3%)
26 -34	29	20 (31.6%)
35 -45	35	29 (45.3%)
Above 45	11	9 (14%)
<b>Total</b>	<b>85</b>	<b>64 (75.3%)</b>
<i>Qualification:</i>		
Postgraduate	25	22 (34.4%)
Undergraduate	60	42 (65.6%)
<b>Total</b>	<b>85</b>	<b>64 (75.3%)</b>
<i>Specialization:</i>		
Accounting	59	49 (76.5%)
Business	17	9 (14.6%)
Finance	9	6 (9.3%)
<b>Total</b>	<b>85</b>	<b>64 (75.3%)</b>
<i>Professional position:</i>		
Internal auditor	22	16 (25%)
Financial analyst	18	11 (17.2%)
Financial manager	33	25 (39%)
External auditor	15	12 (18.7%)
<b>Total</b>	<b>85</b>	<b>64 (75.3%)</b>
<i>Professional certificate:</i>		
JCPA	30	24 (37.5%)
CMA	28	21 (32.8%)
CIA	16	12 (18.7%)
None	11	7 (10.9%)
<b>Total</b>	<b>85</b>	<b>64 (75.3%)</b>
<i>Experience:</i>		
Less than 10 years	36	28 (43.7%)
Between 10 and 20 years	39	30 (46.9%)
More 20 years	10	6 (9.3%)
<b>Total</b>	<b>85</b>	<b>64 (75.3%)</b>

As the fundamental objective underpinning, this paper discusses the practical experience requirements to accountant trainees and their value in performing their work competently. To develop a general understanding of the important practical experience requirement (PER) and its connection to the performance of professional work competently,

the study was conducted with a sample of professional accountants, who work now in multi sectors in ASE. The sample was chosen randomly, and owing to the fact that it is the most important thing in the process of practical experience, the companies listed in ASE, a total of 85 respondents from internal auditors, financial analysts, financial managers, and external auditors were surveyed to collect data for this study.

Six reviewers examined the questionnaire paragraphs for reviewing in terms of the substance and format. All questionnaire questions have been derived from the content of the International Accounting Educational Standards (IAESB, 2019). The items included in the questionnaires refer to the practical experience impact on the students' competencies in accounting, business, economic, and information technology.

### 3.2. Reliability test

As noted in Table 2 below, the Cronbach's alpha value for all independent variables does not exceed 1 or 0.70; therefore, emphasizing the notable level of internal consistency reliability across the result.

**Table 2.** Construct reliability and validity

Variables	Reliability test (Cronbach's alpha)	No. of items
H1a	0.817	11
H1b	0.722	9
H1c	0.798	8
Dependent variable	0.823	3

### 3.3. Descriptive analysis

When commenting on the mean of the questionnaire items paragraphs, there were low represented levels from 1 to 2.66, moderate — 2.67 to 3.66, and high — 3.67 to 5.

*H1a: Practical experience in accounting is highly positively associated with the accountant work performed in the business sector.*

It is viewed from Table 3 that the sample trends on the practical experience in accounting competence and readiness to work in future accounting careers, as the arithmetic mean reached 3.77202 and S.D. — 1.3411. The level of the field paragraphs was between high and moderate, as the arithmetic average ranged between (4.21011–3.34921). Paragraph No. 10 is mentioned in the first order, which is, "practical application in compare the various sources of financing available to an organization, bank financing, financial instruments, and bond, equity and treasury markets". Arithmetic mean is 4.21011. According to the individuals' assessment and trends in the study sample, it was noted that the practical application in preparing financial reports for companies under IFRS; how to conduct tax assessment and auditing procedures for all sectors, and comply with international auditing standards as well as governance standards; the practical application in appropriate quantitative techniques to analyze cost behavior and the drivers of costs, capital budgeting processes; and enhance practical knowledge associated with laws and regulations such as companies, banks, taxes, and commercial law; all of the above indicate and support a positive association relationship between the importance of practical experience in accounting competence and readiness to work in future accounting careers.

**Table 3.** Practical experience in accounting competence

<i>Items</i>	<i>Mean</i>	<i>S.D.</i>	<i>Rank</i>	<i>Low 1-2.33</i>	<i>Moderate 2.34-3.66</i>	<i>High 3.67-5</i>
Practical application in preparing financial reports for companies by IFRS or other relevant standards	4.15384	1.2931	2		✓	
Practical application in how to conduct tax assessment and auditing procedures for all sectors	3.95192	1.2011	5			✓
Practical application in how to comply with international auditing standards as well as governance standards	3.78461	1.2582	6			✓
Practical application in appropriate quantitative techniques to analyze cost behavior and the drivers of costs	4.02884	1.1336	4		✓	
Practical application in capital budgeting processes and how to make decisions related to purchasing and manufacturing	3.48076	0.99358	8		✓	
Practical application in analyzing financial and non-financial data to provide relevant information for management decision-making	3.38154	0.99358	9		✓	
Practical application in how to handle accounting operations related to the public (government) sector	3.68461	1.2218	7			✓
Enhance practical knowledge associated with laws and regulations such as companies, banks, taxes, and commercial law	4.11225	0.8108	3		✓	
Practical application in analyzing financial statements and preparing comparative financial reports	3.35461	1.4221	10			✓
Practical application in comparing the various sources of financing available to an organization, bank financing, financial instruments, and bond, equity, and treasury markets	4.21011	0.9876	1			✓
Practical application in analyzing the taxation issues associated with noncomplex international transactions	3.34921	1.3826	11			✓
H1a	<b>3.77202</b>	<b>1.3411</b>				

*H1b: Practical experience in economics and business are highly positively associated with the accountant work performed in the business sector.*

It is viewed from Table 4 that the sample trends on the practical experience in economic and business competence and readiness to work in future accounting careers, showed as the arithmetic mean reached 3.91020 and S.D. — 1.3411. The level of the field paragraphs was between high and moderate, as the arithmetic average ranged between 4.29807–3.38461; paragraph No. 10 is mentioned in the first order, which is, “promoting principles of business ethics and confidentiality of financial and non-financial information”. Arithmetic mean is 4.29807. According to the assessment and trends of

the individuals in the study sample, it was noted that the practical application in enhancing their understanding of time management processes, application the laws and regulations, and developing the spirit of responsibility entrusted to departments; enhance their knowledge of different types of market structures, ideal competition, monopolistic competition, monopoly, and oligopoly; and enhance their understanding by linking accounting work to business activities and risk management; all of the above indicate a positive association relationship between the importance of practical experience in economic and business competence and readiness to work in future accounting careers.

**Table 4.** Practical experience in economic and business competence

<i>Items</i>	<i>Mean</i>	<i>S.D.</i>	<i>Rank</i>	<i>Low 1-2.33</i>	<i>Moderate 2.34-3.66</i>	<i>High 3.67-5</i>
Enhance their understanding of time management processes	4.15384	1.3231	2		✓	
Promoting principles of business ethics and confidentiality of financial and non-financial information	4.29807	0.9922	1			✓
Developing their knowledge on the organizational structure map within companies	3.38461	1.1214	9			✓
Developing the spirit of responsibility entrusted to departments and departments	3.95192	1.1011	5			✓
The practical development in applying the laws and regulations applies to the environment in which professional accountants operate	4.13461	1.3833	3		✓	
Enhance their understanding by linking accounting work to business activities as well as in risk management	3.88461	1.2582	6			✓
Enhance their knowledge of different types of market structures, ideal competition, monopolistic competition, monopoly, and oligopoly	4.02884	1.2336	4		✓	
Enhance their knowledge of types of functional and operational areas within organizations	3.48076	0.8935	8		✓	
Enhance their knowledge in describing the effect of changes in macroeconomic indicators on business activity	3.87461	1.1218	7			✓
H1b	<b>3.91020</b>	<b>1.3471</b>				

*H1c: Practical experience in information technology is highly positively associated with the accountant work performed in the business sector.*

It is viewed from Table 5 that the sample trends on the practical experience in accounting competence and readiness to work in future accounting careers, as the arithmetic mean reached 3.89225 and S.D. — 1.1364, The level of the field paragraphs was between high and moderate, as the arithmetic average ranged between 4.29807–3.30154; paragraph No. 2 is mentioned in the first order, which is “enhance applied knowledge in recording and processing financial statements”. Arithmetic mean is 4.29807. According to the assessment and trends of the individuals in

the study sample, it was noted that the practical application in enhancing applied knowledge in financial and non-financial data entry processes related to companies; enhancing technical knowledge in how to deal with taxation with the company’s business, and in e-marketing operations; enhancing the applied knowledge by following up on the operations of share movements in financial exchanges, whether local or international; all of the above indicate and support that there is a positive association relationship between the importance of practical experience in information technology competence and readiness to work in future accounting careers.

**Table 5.** Practical experience in information technology competence

Items	Mean	S.D.	Rank	Low 1-2.33	Moderate 2.34-3.66	High 3.67-5
Enhance applied knowledge in financial and non-financial data entry processes related to companies	4.15384	0.9841	2		✓	
Enhance applied knowledge in recording and processing financial statements	4.29807	0.9925	1			✓
Enhance applied knowledge in preparing financial statements	3.38461	1.1358	7			✓
Enhance the applied knowledge by following up on the operations of share movements in financial exchanges, whether local or international	3.95192	1.1416	5			✓
Enhance technical knowledge in how to deal with taxation with the company’s business	4.13461	1.2637	3			✓
Enhance technical knowledge of corporate audits	3.88461	1.2584	6			✓
Enhance technical knowledge in e-marketing operations	4.02884	1.1433	4			✓
Enhance technical knowledge in e-marketing operations	3.30154	1.3253	8		✓	
H1c	3.89225	1.1364				

#### 4. FINDINGS AND HYPOTHESES TESTING

An SPSS approach was used to analysis the study hypotheses by using path coefficient ( $\beta$ ), t-values, and p-values, VIF and tolerance, R-squared and ANOVA and correlations test as a means of relating a dependent variable PE (y) to three independent variables (X1), (X2) and (X3).

##### 4.1. Path coefficient ( $\beta$ ), T-value, and P-value

According to the regression analysis test of the paper hypotheses, Table 6 indicates a statistically significant link between practical experience and developing professional competence in multitechnical

competence that represents accounting, business, economic, and information technology. To test *H1a*, ( $\beta$ ) = 0.681, T-value = 3.487, P-value = 0.005, indicate a significant positive link between practical experience and developing professional competence in accounting. Test of *H1b* indicates the significant positive link between the practical experience and developing professional competence in business and economics where ( $\beta$ ) = 0.423, T-value = 2.654, P-value = 0.024. Likewise, in *H1c* the results indicate a significant definite link between the practical experience and developing professional competence in information technology where ( $\beta$ ) = 0.565, T-value = 1.329, P-value = 0.023; this means accepting *H1c*.

**Table 6.** Path coefficient ( $\beta$ ), T-value, and P-value

Hypothesis	Path coefficient ( $\beta$ )	T-value	P-value	Std. error	Decision
<i>H1a</i>	0.681	3.487	0.005	0.084	supported
<i>H1b</i>	0.423	2.654	0.024	0.079	supported
<i>H1c</i>	0.565	1.329	0.023	0.092	supported

##### 4.2. VIF and tolerance

Table 7 shows the results of the variance inflation factor (VIF) test for each of the study-related hypotheses, as it was found that its value did not

exceed 10 degrees and that the allowable variance test for each variable was higher than 0.10, which indicates that there is no high correlation between the study variables.

**Table 7.** VIF and tolerance

Variables	VIF	Tolerance
<i>H1a</i>	6.287	0.129
<i>H1b</i>	2.465	0.357
<i>H1c</i>	5.410	0.528

### 4.3. R-squared and ANOVA

Table 8 exhibits the results of R-squared and ANOVA test that is revealed a significant real relationship between practical experience and developing

professional competence in accounting, business, economic, and information technology. The results show R-squared = 0.656, F-value = 452.512, and Sig. = 0.001, less than 0.05.

**Table 8.** R-squared and ANOVA

<i>Several obs.</i>	64		
<i>F</i>	(3, 61)	1.69	
<i>F-value</i>	452.512		
<i>Prob &gt; F</i>	0.1356		
<i>Sum of squared</i>	16.236	1.549	17.785
<i>R-squared</i>	0.656	0.015	
<i>Adj R-squared</i>	0.301		
<i>Root MSE</i>	2.14 + 08		
<i>Std. Err</i>	2.14 + 08		
<i>Sig.</i>	0.001		

### 4.4. Correlations test

Table 9 below for a demonstration of not multicorrelation problems between all independent

variables, the high correlation value 0.569 indicating that this value was obtained from those studies; this, in turn, suggests the beginning of the multicorrelation problem with 70%.

**Table 9.** Correlations test

<i>Variables</i>	<i>H1a</i>	<i>H1b</i>	<i>H1c</i>	<i>Dependent variable</i>
<i>H1a</i>	1.000			
<i>H1b</i>	0.521	1.000		
<i>H1c</i>	0.619	0.573	1.000	
<i>Dependent variable</i>	0.829	0.914	0.569	1.000

## 5. CONCLUSION

The International Accounting Education Standards (IAES) emphasized the importance of implementing the principles and instructions set by them in order to improve and develop a professional accountant's performance in the labor market. More specifically, IES1, 2, 3, 4 and 5 emphasized initial professional development, whereas IES6, 7, and 8 related to continued professional development (IAESB, 2019).

Due to the restrictions imposed by the COVID-19 pandemic, the researcher was able to collect 85 usable questionnaires. Even though the employed statistical tools can handle a small sample size, the sample size has been disclosed as a limitation that could be an avenue for future research. Another limitation represents the shortages of studies on the subject of study, whether at the local or international level.

Participation in training practices allows accounting graduates to gain extensive technical knowledge in accounting, business, and finance and enables them to acquire more skills required by labor markets. The practical experience is considered very important for aspiring professional accountants to complete by the end of Initial Professional Development (IPD) (IAESB, 2019). This study aimed to recognize the importance of practical training and determine the extent to which the student accountants felt that their practical training augmented their learning and developed their skills. The questionnaire was designed and distributed to a group of accountants; their results indicated that practical training increases students' understanding of technical knowledge in accounting, business, finance, and technology while also reflecting their performance in the labor market.

The employment of graduates from the accounting departments compels companies to

outline necessary conditions in their staff because these conditions measure the extent to which the accountant, after graduating from the university, possesses the requirements of practical experience that must be acquired following his graduation. This includes reinforcement in the areas of accounting knowledge and business competence, economy and information technology, in addition to professional skills such as thinking, communicating, and dealing with others. Therefore, the absence of these knowledge requirements denotes an impediment in performing the many tasks needed by companies.

The findings of this study add meaningful value to researchers which can help them in their future studies, especially by stressing the importance of obligating the application of a defined standard as a part of the primary educational stage for accountants before entering and engaging in labor market, the most important part of which was the practical application in preparing financial reports for companies by IFRS or other relevant standards, complying with international auditing standards as well as governance standards, analyzing cost behavior and the drivers of costs, and comparing the various sources of financing available to an organization, in the form of bank financing, financial instruments, and bond, equity, and treasury markets, and a practical application in how to conduct a tax assessment for all sectors assumes significance.

The results in the axis of practical experience related to technical competencies in the field of business and economics were as follows:

- enhance their understanding of time management processes;
- promote principles of business ethics and confidentiality of financial and non-financial information; enhance their understanding by linking



accounting work to business activities and in risk management;

- enhance their knowledge of different types of market structures, ideal competition, monopolistic competition, monopoly, and oligopoly;
- develop the spirit of responsibility entrusted to departments and departments.

The laws and regulations concerning the development of these practical guidelines apply to the environment in which professional accountants operate.

It is also necessary to point out the necessity of adopting the reasonable practice of technical competence in information technology, especially in light of the time in which we live. The results obtained by the study relate to the practical reality in which companies coexist, and it was one of the most important findings of all:

- enhance applied knowledge in financial and non-financial data entry processes related to companies;
- enhance technical knowledge in dealing with taxation with the company's business, corporate audits, and e-marketing operations.

The study recommends that undergraduate students must join specialized training environments after graduating from the university and before they enter the labor market for no less than 2 years and no more than 3 years. This should be done through cooperation between higher

education institutions and training environments to provide these graduates with practical opportunities for developing the skills and knowledge required in the labor market.

The researcher also recommends that there be an additional year for accounting study plans in universities focusing on the practical training side in cognitive and skill areas under the supervision of experts specializing in training fields; the responsibility of these experts will be to guide, advise, and help aspiring professional accountants gain sufficient work experience.

In addition to previous recommendations, the accounting departments in universities should also support study plans with training courses as a part of the study plan so as to enable them to perform a part of the task related to experimental experience requirements in terms of supervision, follow-up operations, as well as the number of training hours. This indicates that the students joining the field training process achieve success within the companies they are training in, which, in turn, helps them obtain jobs even before graduating from the university. The study also recommends a final evaluation by the agency entrusted with training on the accountant's performance during the training period. It also recommends that the International Federation of Accountants (IFAC) bodies set a specific period to meet the requirements for gaining practical experience.

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