



Aligning Accounting Curricula with Professional Certification

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This paper aims to share the experiences of aligning postgraduate accounting curricula with professional certification at a leading business school in the Middle East. The entire procedure was based on the notion of "adoption" to "adaptation," originated by the benchmarking approach using a comparative account of 17 MSc accounting programs offering the ACCA route. This research paper presents the findings on various methodological issues of curriculum design such as program objectives, program learning outcomes, entry routes, dissertation versus project, specializations. This paper attempts to bring accounting curricula back to the mainstream and provide numerous benefits to graduates of an academic degree to attain similar benefits as professional accounting graduates. Students enrolled in this program will remain fully employed while completing their Master's, thus increasing their experience and expertise in their field of specialization. It offers more flexibility to its enrolled students as compared to other programs. Typically classes were held in the evening with convenient timings. Some courses were also offered on weekends, and very rarely, a complete semester for certificate/diploma courses may be offered during the summer semester, thus saving one full year for the students. Students receive the same degree and have access to the same faculty, but this program offers more depth, focus, and professional affiliations than other Master's degree programs. It will also provide international career opportunities to the graduates. It also provides career progression to the top slot much faster and easier than for other Masters' degree holders. It provides a classical platform for networking and establishing long-term mutually beneficial relationships.

Keywords: *Accounting, Curriculum, ACCA, Professional Certification, MSc Accounting.*

Introduction

In general, accounting curricula have moved from academic degrees to professional achievement during the last five decades. Those postgraduates lacking the benefits of this trend may have problems of acceptance as professional accountants. These issues led to many changes in the way accounting has been taught. The accounting profession, which was called the "sleepyhead" profession some time back. An accounting curriculum has a significant role to play in the professional development of accountants and even more in improving their professional skills. This paper provides an easy-to-implement roadmap for integrating academic accounting curricula with professional certification.

Literature Review

Literature is abundant on the accounting curriculum, and it can be divided into five distinct eras. This division of eras is based on the thematic similarities and differentiation among research output during the last five decades.

The first era spanned the eighties (1979 – 1989) and has four major themes. First, a need to incorporate computing into the accounting curriculum (Er, & Ng, 1988), especially integrating accounting software (Lightner, & Hartman, 1985). Second, the need for internationalizing the accounting curriculum as per the AACSB requirements (Richard Sherman, 1987). Third, integrating tax and financial accounting concepts into the partnership accounting curriculum (Bayer, Hopkins, & Pierce, 1989) and the need for incorporation of behavioral accounting materials in graduate accounting curricula (Cao, & Buchanan, 1985). Finally, the need to integrate the effective writing skills in accounting curriculum (May & Arevalo, 1983); a need for field studies in the accounting curriculum (Gleeson, 1979); a need for an integrated approach to communication skills in an accounting curriculum (Hirsch Jr., & Collins, 1988); and, a need for student management consulting projects in the accounting curriculum (Coe, 1983).

The second era spanned over the nineties (1990-1999) and has four major themes. First, the integration of computers into the accounting curriculum (Klein, Cerullo, & Cerullo, 1991; Klein, Cerullo, & Cerullo, 1992; Togo & McNamee, 1995) or precisely, the integration of information systems (O'Donovan, 1996), especially artificial intelligence (Baldwin-Morgan, 1995) expert systems for income tax calculations (Hye, & Nar, 1993) and storage media and distribution of databases in the accounting curriculum (Paquette, & Schwarzbach, 1991). Second, suggestions to enhance knowledge-based learning within the accounting curriculum (Sangster, & Wilson, 1991), adopting case-based / problem-based learning (Johnstone, & Biggs, 1998), applying creative and critical thinking (Bonk, & Smith, 1998); and finally, involving analytical and problem-solving skills in the accounting curriculum (Sneed, & Ace Morgan, 1999). The third theme is internationalizing the accounting curriculum (AlNajjar, & Gray, 1992; AlNajjar, & Peacock, 1995; Smith, Gallhofer, & Haslam, 1999). The fourth theme



concerns professional accounting bodies to increase the minimum study requirements to 150 hours (Schmidt, 1993).

The third era spread over the decade, starting from the dot com crash (2000-2009). It has intense research indicating a need to make changes in accounting curricula (Ainsworth, 2001; Carr, & Mathews, 2004; Carr, Chua, & Perera, 2006). Second, there is also a great emphasis on skill development. For example: adding presentation skills (Kerby, & Romine, 2009); enhancing professional writing skills (Riordan, Riordan, & Sullivan, 2000; Matherly, & Burney, 2009); enhancing personal skills development (Gammie, Gammie, & Cargill, 2002); adding technology skills (Ille Hastings, & Solomon, 2005); adding information literacy (Jackson, & Durkee, 2008); or, incorporating real-options analysis into the accounting curriculum (Stout, Qi, Xie & Liu, 2008). Third, there is a theme about including ethics education in accounting curricula (Breux, Chiasson, Mauldin, & Whitney, 2009); Corporate Social Responsibility (Feldmann, Koulisch, Osterheld, & Thibodeau, 2007); or even environmental issues (Yakhou, & Dorweiler, 2002). Finally, there is an emphasis on professional accounting issues like internationalizing the accounting curriculum (Cobbin, & Lee, 2002); accreditation issues (Mathews, 2004); managing a balance between the academics and practitioners involved in designing accounting curriculum (Tan, Fowler, & Hawkes, 2004).

The fourth era spreads over a decade (2010-2019) and has many significant themes. First, there is an emphasis on making changes in accounting curricula (Palm, & Bisman, 2010; Carmona, 2013; Ocampo-Gómez, & Ortega-Guerrero, 2013; Andre, & Smith, 2014). Second, the need was stressed to add ethics education in accounting curricula (Williams, & Elson, 2010; Sugahara, & Boland, 2011; Dellaportas, Kanapathippillai, Khan, & Leung, 2014; Christensen, Cote, & Latham, 2018). Third, an old recommendation recurred in this decade to include computers in the accounting curriculum (Kern, McGuigan, Mitrovic, Najar, & Sin, 2014; Ramachandran Rackliffe, & Ragland, 2016; Coyne, Coyne, & Walker, 2016) by adding information literacy into the accounting curriculum (Joseph, George, & Strickland, 2015). Fourth, there was a concern to enhance the learning processes, precisely, self-regulated learning in a high school accounting curriculum (Singh, 2011), adopting integrative learning (Baker, & Wick, 2019; Owen, 2013; Lawson, Blocher, Brewer, Cokins, Sorensen, Stout, Wouters, 2014); sustainability (Hazelton, & Haigh, 2010), or by adding more liberal courses to accounting curriculum (Willits, 2010). Fifth, skill development has also been emphasized in accounting curricula, for instance: intercultural skills (Daly, Hoy, Hughes, Islam, & Mak, 2015); community engagement (Yen, Orley, & Drinka, 2014); generic skills (Sciulli, & Siddique, 2013); and negotiation skills to be added to an accounting curriculum (Aldhizer III, 2013). Sixth, professional issues were also highlighted in the literature. For example, bridging the gap between market needs to the accounting curriculum (Mandilas, Kourtidis, & Petasakis, 2014). Some remedies are given in the literature, for example by adding audit regulation (Gilbertson, & Herron, 2014), by adding fraud and forensic topics (Daniels, Ellis, & Gupta, 2013), by adding tax education to a non-accounting curriculum (Lai, Zalilawati, Amran, & Choong,

2013), by incorporating cost accounting skills; (Wanjau, 2014), by adopting IFRS in accounting curriculum (Bajaj, Singh, & Shirur, 2019), by adding a finance major (Hein, & Riegel, 2011), or even adding financial literacy into the accounting curriculum (Rakow, 2019). Finally, and probably most importantly, the emphasis was on adding technology in the accounting curriculum (Lento, 2017; Al-Htaybat, von Alberti-Alhtaybat, & Alhatabat, 2018; Ku Bahador, & Haider, 2017); specifically Artificial Intelligence (Xu, 2019); digital business language (XBRL) (Debreceeny, & Farewell, 2010; Wulandari, & Ali, 2019); data analytics (Richardson, & Shan, 2019; Dzuramin, Jones, & Olvera, 2018; Sledgianowski, Gomaa, & Tan, 2017); ERP (Blount, Abedin, Vatanasakdakul, & Erfani, 2016); big data, technology, and Information Systems into the accounting curriculum (Sledgianowski, Gomaa, & Tan, 2017).

More recently, accounting curriculum research entered into the fifth era, starting from 2020. It has two major themes. First, there is an emphasis on integrating advanced technologies into the accounting curriculum, for example, integrating data analytic skills (Andiola, Masters, & Norman, 2020; Qasim, Issa, El Refae, & Sannella, 2020; Qasim, & Kharbat, 2020) and adding Blockchain and Artificial Intelligence I to accounting curriculum (Qasim, & Kharbat, 2020). Second, there is an emphasis on bridging the gap between marketing needs and accounting curricula (Maali, & Al-Attar, 2020) by incorporating accounting labs and simulations into the accounting curriculum (Scalan & Huff, 2020); by adding incorporating integrative learning (Dean, Perkiss, Simic Mistic, & Luzia, 2020); by adding teamwork (Oosthuizen, De Lange, Wilmshurst, & Beatson, 2020); by integrating sustainability education (Al-Hazaima, Low, & Sharma, 2021) or preserving transferable skills in the accounting curriculum during the COVID-19 pandemic (Ng, & Harrison, 2021).

After examining the relevant literature, two observations were made. First, there has been significant literature produced on the accounting curriculum over the past five decades. Most of the earlier research recommendations were implemented, including revising the accounting curriculum; adding computers; adding skills, adding integrative learning; increasing internationalization. However, aligning the academic accounting curriculum to the professional certification was never considered an agenda of research on the accounting curriculum. This paper aims to share the experiences of aligning postgraduate accounting curriculum with professional certification at a leading business school in the Middle East.

Research Methods

The objective of the current study was to align academic accounting curricula with professional certification. All postgraduate qualifications on accounting offering ACCA track were searched. The initial search was filtered, and all distance learning institutions and online-only institutions were removed from the shortlisted list of institutions. At the second round of data screening, all other degrees offering a minor in accounting were removed. Finally, a list of 14 institutions offering MSc/M.S. degrees in accounting with the ACCA track was finalized (table 1).

Table 1: List of institutions offering MSc Accounting (ACCA track) programs

#	Name of Program	University	Country
1	Master of International Accounting	Deakin University	Australia
2	Master of Professional Accounting	Macquarie University	Australia
3	Master of Accounting	University of Hong Kong	Hong
4	Master in Accounting	Carlos III University	Spain
5	MSc in Accounting	University of Central	U.K.
7	MSc Accounting and Finance	University of Central	U.K.
8	MSc Professional Accounting	University of Hull	UK
9	MSc Professional Accounting	University of South Wales	UK
10	MSc Accounting and Finance	University of West of	UK
11	MSc in Strategic Accounting	University of Ulster	U.K.
12	M.A. Strategic Financial	University of West London	UK
13	MSc Professional Accounting and	University of	U.K.
14	MSc International Accounting	University of Liverpool	UK

In the second phase, a comparative account was prepared with the help of benchmarking all shortlisted institutions (table 2).

Recommendations

The MSc Accounting (+ACCA track) offers numerous benefits to prospective students. It also offers advantages over other degrees, including full-time M.B.A. programs.

Integrated Curriculum: MSc Accounting has a professional certification (ACCA), developed in partnership with the Association of Chartered Certified Accountants, U.K. (ACCA, U.K.), which prepares enrolled students for a successful career in accounting and finance for local, regional, and international opportunities. MSc Accounting (+ ACCA Track) offers both full-time and part-time opportunities to study towards a Master's degree and, at the same time, prepare enrolled students for the ACCA's professional exams. This program is flexible, result-oriented, globally focused, and targeted towards developing regionally and internationally recognized accounting professionals.

Multiple Entry Routes: This degree provides three entry routes to MSc Accounting (table 3). The first route even provides admission to non-business graduates and requires completing a 12 credit-hour study plan with an award of Certificate in Accounting. This certificate completion will allow students to complete another 36 credit hours for a total award of the MSc Accounting degree. The second route has been developed for business graduates with majors other than accounting and requires completing a 12 credit-hour study plan for the award of the Diploma in Accounting. This diploma will make them eligible to join an MSc Accounting program. The third route is for business graduates with accounting majors and requires 30 credit-hour (core courses = 24 CrHr; electives = 6 CrHr) to be completed in two semesters.

Table 2 Comparative account of MSc accounting curricula across different institutions

	University												
Name of Program	Deakin University	Macquarie University	University of Hong Kong	Carlos III University	University of Central	University of Central Exeter	University of Hull	University of South Wales	University of West of Scotland	University of Ulster	University of West London	University of Wolverhampton	University of Liverpool
	Master of International Accounting	Master of Professional Accounting (ACCA)	Master of Accounting	Master in Accounting	MSc in Accounting	MSc Accounting and Finance	MSc Professional Accounting	MSc Professional Accounting (ACCA)	MSc Accounting and Finance (ACCA)	MSc in Strategic Accounting	MA Strategic Financial Management	MSc Professional Accounting and Finance	MSc International Accounting
Accountant in Business	√												
Financial Accounting	√												
Management Accounting	√												
Corporate and Business Law	√				√								
Performance Management	√												
Audit and Assurance	√				√								√
Financial Management						√					√	√	
Taxation	√			√	√								√
Financial Reporting	√												
Governance, Risk, and Ethics	√		√	√	√	√	√		√	√	√	√	√
Corporate Reporting	√		√	√	√	√	√		√	√	√	√	√
Business Analysis	√		√	√	√	√	√	√	√	√	√	√	√
Advanced Performance Management	√	√	√	√	√	√	√	√	√	√	√	√	√
Advanced Audit and Assurance	√	√	√	√	√	√	√	√	√	√	√	√	√
Advanced Financial Management	√	√	√	√	√	√	√	√	√	√	√	√	√
Advanced Taxation	√	√	√	√	√	√	√	√	√	√	√	√	√

Table 3: Entry routes to MSc Accounting (ACCA track) program

	Step 1	Step 2	Step 3	Step 4
Deliverables	Certificate in Accounting	Diploma in Accounting	Masters in Accounting	
Credit Hours	12 CrHr	12 CrHr	24 CrHr	6 CrHr
Core/Electives	Core Courses	Core Courses	Core Courses	Elective Courses
Eligibility				
Applicants with undergraduate Non-Business degrees	Recording Financial Transactions			
	Maintaining Financial Records			
	Management Information			
	Managing Costs and Finance			
Applicants with undergraduate degree in Business with majors other than Accounting		Accountant in Business		
		Financial Accounting		
		Management Accounting		
		Corporate and Business Law		
Applicants with undergraduate degree in Accounting or in Business with Accounting as major		Performance Management		Advanced Performance Management
		Audit and Assurance		Advanced Audit and Assurance
		Financial Management		Advanced Financial Management
		Taxation		Advanced Taxation
		Financial Reporting		
		Governance, Risk and Ethics		
		Corporate Reporting		
		Business Analysis		

Degree Structure: An ideal postgraduate degree in accounting must have at least 30 credit hours spanning three semesters of course work, having four courses each semester (table 4).

Table 4 Sample degree structure of MSc Accounting (ACCA track) program

Diploma/ Degree	Eligibility Criteria	Semester	Course Title	Cr Hr	Total CrHr
Certificate in Accounting	Applicants with undergraduate Non-Business degrees	1	Recording Financial Transactions	3	12
			Maintaining Financial Records	3	
			Management Information	3	
			Managing Costs and Finance	3	
Diploma in Accounting	Applicants with undergraduate degree in Business with majors other than Accounting	1	Accountant in Business	3	12
			Financial Accounting	3	
			Management Accounting	3	
			Corporate and Business Law	3	
Masters in Accounting	Applicants with undergraduate degree in Accounting or in Business with Accounting as major	1	Performance Management	3	30
			Audit and Assurance	3	
			Financial Management	3	
			Taxation	3	
		2	Financial Reporting	3	
			Governance, Risk and Ethics	3	
			Corporate Reporting	3	
			Business Analysis	3	
		3	Advanced Performance Management	3	
			Advanced Audit and Assurance	3	
			Advanced Financial Management	3	
			Advanced Taxation	3	

Development of Goals and Program Learning Objectives: The primary goals established for this program includes; (1) to acquire the functional knowledge of accounting; (2) to acquire knowledge about the accounting profession and industries, including not-for-profit and government organizations; (3) to acquire leadership and managerial skills; and (4) to integrate accounting knowledge in urban and global business environments. Corresponding program learning outcomes are presented in table 5.

Table 5 Goals and program learning objectives for the MSc in Accounting

Learning Goal	Learning Objectives:
1. <i>To acquire the functional knowledge of accounting</i>	1.1 Demonstrate knowledge and understanding of concepts, theories, laws, and practices in <ul style="list-style-type: none"> • Financial accounting and reporting • Managerial and cost accounting • Accounting information systems • Audit & Assurance • Tax accounting
	1.2 Demonstrate advanced knowledge and understanding in the functional area of accounting corresponding to the student's option.
	1.3 Demonstrate the ability to provide solutions to accounting problems and complete accounting assignments and projects that require analysis of the multiple functional areas of the accounting function.
2. <i>To acquire knowledge about the accounting profession and industries, including not-for-profit and government organizations</i>	2.1 Demonstrate an understanding of the roles and duties of the professional accountant corresponding with the student's selected option.
	2.2 Demonstrate an understanding of the roles and duties of an accountant in accounting firms, businesses, and other agencies.
	2.3 Demonstrate an understanding of the professional standards, ethics, and governmental policies relevant to the student's selected option.
3. <i>To acquire leadership and managerial skills</i>	3.1 Demonstrate the ability to communicate effectively in verbal and written communications.
	3.2 Demonstrate the ability to work in a group as a member and a leader.
4. <i>To integrate accounting knowledge in urban and global business environments</i>	4.1 Demonstrate knowledge of expectations for general professional ethics in accounting and ethical standards in the student's selected option.
	4.2 Demonstrate an understanding of ethical and global considerations in solutions to accounting problems, assignments, cases, and projects.

Career Prospects: Graduates will have many career options in accounting, including senior management posts, industry, and commerce, such as financial accountant, business analyst, financial analyst, treasurer, risk manager, internal auditor, and management accountant. Students may wish to fully complete their professional accreditation with ACCA, as the primary aim of this program is to accelerate careers in the accountancy profession. The ACCA qualification ultimately leads to professional recognition and industry experience to chartered



and certified status. Other progression routes include a research career or further study with an M.B.A., Ph.D., or D.B.A.

Implications

The MSc Accounting (+ACCA track) offers numerous benefits to prospective students. It also offers advantages over other degrees, including full-time M.B.A. programs.

- Excellent faculty in an environment of collaborative learning, teamwork, cutting-edge research, and dynamism delivers the program.
- Students enrolled in this MSc Accounting (+ACCA track) remain fully employed while completing their Masters, thus increasing their experience and expertise in their field of specialization.
- The program offers more flexibility to its enrolled students as compared to other programs. Normally classes are held in the evening with convenient timings. Some courses are also offered on weekends, and very rarely a complete semester for Certificate/Diploma courses may be offered during the summer semester, thus saving one full year for the students.
- Students receive the same degree and have access to the same faculty as those in the full-time M.B.A. programs, but the program's depth is different in the two-degree programs. MSc Accounting (+ACCA track) offers more depth, focus, and professional affiliations than other Master's degree programs.
- MSc Accounting (+ACCA track) is designed for young Saudis planning to embark on international careers while remaining in Saudi Arabia.
- MSc Accounting (+ACCA track) students are generally career-oriented professionals aiming at the top slots of medium and large-scale organizations. Although students join middle management positions after graduation, their progression to the top slot will be much faster and easier than other Master's degree holders.
- MSc Accounting (+ACCA track) provides a classical platform for networking and establishing long-term mutually beneficial relationships.
- MSc Accounting (+ACCA track) students become part of ACCA's diverse body of more than 208,000 members and 503,000 students in 179 countries.
- MSc Accounting (+ACCA track) students get quick placement in accounting and finance organizations by connecting with more than 7,400 ACCA Approved Employers and 80 accountancy partnerships worldwide – and we connect our members with thousands of vacancies.
- MSc Accounting (+ACCA track) students may also apply for dual degrees: BSc in Applied Accounting from Oxford Brookes University/ MSc in Professional Accountancy from the University of London.



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