

Bridging Academia and Accountancy Practice: Insights from Saudi Southern Region Academics

Dr. Sami Obaid Alshahrani

Accounting Department, College of Business, Jazan University, Kingdom of Saudi Arabia.
sshahrani@jazanu.edu.sa

Dr. Mohammed Bader Albader

Institute of Public Administration, Riyadh, Kingdom of Saudi Arabia, baderm@ipa.edu.sa

Dr. Fatematuz Tamanna Ahamed

Niagara College Toronto, Toronto, Canada.

Masoud Alhaider

College of Business, King Abdulaziz University, Rabigh, Kingdom of Saudi Arabia.
malhaider@kau.edu.sa

Abstract:

Enhancing the relationship between academia and professional accounting bodies is critical for developing professional accountants and making them ready for real-world challenges. Not only that, it will also reflect positively on the advancement of the accounting profession. This study explores the interrelationship and the extent of collaboration between accounting education and the professional accounting body in the Kingdom of Saudi Arabia, particularly focusing on the Southern region of the kingdom and aiming to provide recommendations that will contribute to the development of the accounting profession. To achieve this objective, a quantitative design was employed, using a questionnaire and covering accounting academics. The data analysis was performed using the Statistical Package for the Social Sciences (SPSS). The findings indicated that of all participants believe in the importance of collaboration between academic institutions and the professional accounting body in Saudi. In addition, the findings reveal that almost of the participants believe there is a significant gap between academic curricula and the needs of professional practice. This gap is attributed to factors such as outdated accounting curricula, limited integration of practical skills, and insufficient collaboration with the Saudi Organization for Chartered and Professional Accountants (SOCPA). The study recommends enhancing academic curricula, increasing practical training opportunities, and fostering collaboration between universities and SOCPA to better align academic programs with professional requirements.

Keywords: SOCPA, Professional Practice, Accounting Academics, Southern Region, Interrelationship, Gaps.

1. Introduction

A number of studies in developed countries have highlighted the importance of collaboration between professional accounting bodies and higher education institutions in ensuring the alignment between accounting education and professional standard and real-world applications allowing for accounting programs to meet accreditation standards, as well as improving teaching quality and equipping students with practical skills and competencies required to match the needs of the real work environment (King and Davidson, 2009; Hilton and Johnstone, 2012; Jackling et al. 2012; Stoner and Sangster, 2012; Ellington and Williams, 2017). Moreover, the limited interaction between academic institutions and professional accounting bodies in developing countries and its effect on the effectiveness of accounting education was evident in the literature (Gallhofer et al. 2009; Dima, 2011; Albu and Albu, 2012; Nassar et al. 2013; De Lange et al. 2015; Ismael and Babiker, 2016; Rahman et al 2023). The existence of a noticeable disconnect between academia and the professional accounting bodies in developing countries found in the literature highlights the need to investigate whether a similar issue in the context of Saudi Arabia exists.

This research adds to the existing literature by studying this relationship in the context of the Kingdom of Saudi Arabia as the kingdom is going through a huge transformation in all fields which requires a synchronous improvement of the academic and practical environments to support these transformation efforts. It aims to identify the existence of a gap between academia and professional practice in Saudi Arabia, identify the factors behind this gap if it exists. Identifying the gap and the factors behind it is important for helping accounting academics and accounting departments in Southern Saudi universities to take corrective measures to bridge the gap. It is also important for preparing accounting graduates for real work-life challenges.

2. The SOCPA Accounting Curriculum Model

The Saudi Organization for Certified Public Accountants (SOCPA) with the collaboration with Prince Sultan University (PSU) has developed an accounting curriculum tailored to meet the requirements of the Saudi market demands. This cooperation aiming to help accounting students to equipped with great skills and creating job opportunities in alignment with Saudi Vision 2030. Given the Saudization of accounting roles and the current market requirements, this curriculum forms part of SOCPA's Strategic Plan (SOCPA, 2024). It was developed to assess the knowledge and skills of current and former accounting students to better equip them with the understanding, values, and professional development needed to enhance their employability skills within Saudi context (SOCPA, 2024).

SOCPA's accounting curriculum model developed to provide accounting students with a better foundation in both theoretical knowledge and practical skills that required for a career in accounting filed. It structured to meet the growing demands of the accounting profession within Saudi context while aligning with international accounting standards.

The SOCPA accounting curriculum model plays an essential role in shaping the accounting profession in Saudi Arabia. By balancing local regulatory requirements with international standards, SOCPA ensures that accounting students prepared for both local and global challenges. Furthermore, SOCPA's emphasis on professional ethics, practical training, and continuous development strengthens the overall quality and integrity of accounting education in Saudi Arabia. Through these efforts, SOCPA continues to make significant contributions to the advancement of accounting education and the professional standards within the Kingdom (SOCPA, 2024).

3. Literature Review

The discussions surrounding the accounting profession and accounting education have been extensively debated in the accounting literature (Jackling et al., 2012). However, understanding the relationship between professional accounting organizations and academic institutions is a crucial aspect to be considered (McGee and Preobragenskaya, 2005; Gallhofer et al., 2009; King and Davidson, 2009; Stevenson, 2010; Albu and Albu, 2012; Stoner and Sangster, 2012; Jackling et al., 2012; Abedana and Gayomey, 2016; Ellington and Williams, 2017; Bui et al., 2017; Maali and Al-Attar, 2020; Jin and Zhang, 2023; Wilson and Linsley, 2023; Parker and Martinov, 2023; Nguyen et al., 2023). Two main groups of studies have influenced literature on the connection between the accounting profession and academia as will be discussed in the following in the bus-section below.

3.1 Developed Countries

The first group found a robust interrelationship between the accounting profession and accounting education focusing within developed countries (King and Davidson, 2009; Stevenson, 2010; Jackling et al., 2012; Stoner and Sangster, 2012; Ellington and Williams, 2017; Maali and Al-Attar, 2020; Jin and Zhang, 2023; Wilson and Linsley, 2023; Parker and Martinov, 2023; Nguyen et al., 2023). The prior literature has revealed a strong, recurring theme of collaboration between accounting profession and academia across various developing countries, with the aim of ensuring that accounting education in line with profession practices and equips accounting students with required skills. However, the nature and focus of these interrelationship were different depending on the national context. In the UK context, Ellington and Williams (2017) highlight a strong cooperation between the uk professional accounting bodies and higher education, highlighting how this partnership ensures that accounting programs meet accreditation standards. This interrelationship is not only crucial for maintaining academic rigor but also provides accounting graduates with exemptions from certain sections of professional accounting exams, which streamlines their entry into the profession. Meanwhile, Stoner and Sangster (2012) further reinforce this idea, arguing that the successful integration of accounting education into the academic environment is a direct result of these collaborations. Furthermore, King and Davidson (2009) also emphasised that this close interrelationship between professional bodies and academia is key to enhancing teaching quality in the UK context, ensuring that accounting education is both relevant and of highly standardised. Together, these studies paint a picture of a highly integrated, effective partnership in the

UK that enhanced both the educational experience for accounting students and the overall quality of accounting programs.

In Australia context, Jackling et al. (2012) provide a slightly different perspective, though they also highlight a strong collaboration between universities and professional bodies. In this case, the focus is on the practical aspects of accounting education, with professional bodies helping to incorporate practical skills, such as problem-solving and professional judgment, into the curriculum. This emphasis on practical skills contrasts with a purely theoretical approach and aligns accounting education more closely with real-world applications. The Australian model suggests that while theoretical knowledge remains important, the demand for practical, hands-on experience in the accounting profession has prompted an increased focus on preparing students for the challenges they will face in practice. Meanwhile, in Canada, Hilton and Johnstone (2012) discuss the influence of professional accounting bodies on educational curricula in response to global accounting standards, such as the inclusion of IFRS in professional exams. This prompted Canadian higher education institutions to adapt their curricula to incorporate IFRS-related subject, demonstrating how external professional and global standards can drive curricular changes in accounting programs. This is an important example of how international trends can have a ripple effect on local educational practices, ensuring that students are prepared to meet global standards and expectations in the accounting profession.

While each of these studies highlights the importance of collaboration between professional accounting bodies and higher education institutions, they also reflect the diverse ways in which this relationship manifests across different countries. In the UK, the focus is on accreditation and improving teaching quality, whereas in Australia, there is a greater emphasis on practical skills. In Canada, the influence of international standards like IFRS demonstrates the global reach of accounting education reforms. Despite these differences, the overall synthesis underscores the critical role that professional bodies play in shaping accounting curricula to ensure that accounting graduates are both academically prepared and professionally equipped to succeed in the accounting field.

3.2 Developing Countries

The second group of studies focused on the lack of interaction between academic institutions and professional accounting bodies within In developing countries which is a recurrent theme in the literature (Gallhofer et al, 2009; Dima, 2011; Albu and Albu, 2012; Nassar et al, 2013; De Lange et al, 2015; Ismael and Babiker, 2016; Rahman et al, 2023). For instance, Gallhofer et al (2009) argued that highlight that this limited engagement between professional accounting bodies and academia restrict the effectiveness of accounting education. Meanwhile, Rahman et al. (2023) investigated the state of collaboration between accounting educators and industry professionals in Bangladesh, finding a significant lack of effective collaboration between them. However, it can be suggested that establishing more robust collaboration frameworks, such as industry-academia partnerships, advisory boards, and joint workshops or seminars, could minimize these gaps. The absence of regular communication mechanisms between professional

bodies and universities in developing countries, as noted by Albu and Albu (2012), further exacerbates this issue, preventing the advancement of accounting practices and education in these regions.

Beyond the structural issue of limited engagement, the literature highlights several gaps between the traditional academic curriculum and the evolving demands of the accounting profession. For example, Ahmed (2019) argues that academics tend to focus on traditional accounting techniques, while accounting practitioners emphasize contemporary, practical methods. His study suggests that accounting curricula should better integrate modern governmental accounting techniques to bridge this divide. This gap between academic and professional priorities is also evident in Wally-Dima's (2011) findings, which show that traditional accounting subjects at the University of Botswana neglect essential core practical skills such as accounting software programs, business decision-making and risk analysis. These are increasingly critical skills for accountants in a technology-driven business environment, yet they are insufficiently addressed in academic programs.

It is obvious from the above debates that the relationship between professional accounting and accounting education is an important factor in the development of the accounting sector. However, the gap between academia and the profession still exists across developing countries in general and in the Saudi context in particular. Thus, there is a need to identify these gaps between both in Saudi context. Therefore, the study attempt to answer the following research questions :

***RQ1:** What are the key gaps between accounting education in academic institutions and the expectations of professional accounting bodies in Saudi Arabia?*

***RQ2:** What factors contribute to the gaps between accounting academia and professional accounting bodies in Saudi Arabia?*

4. Methodology and Method

This section describes the process of development and analysis of the questionnaires. Four main steps were taken to develop the questionnaires and collect the dataset needed to answer the key research questions. These steps will be explained below in order.

The first step is the questionnaire design. The authors designed and developed Arabic-language version of questionnaires, taking into consideration the study's main aim, namely, to examine the interrelationship between academia and the professional accounting body (SOCPA). The questionnaire contains five sections. It begins by collecting background information on the sample of the study including gender, age, current academic position, academic and practical experience. The second section includes the relevant sub-questions concerning the gap between academia and SOCPA, where we used five-point response scale for each answer. The following are the number used: 1 = Strongly disagree and 5= Strongly agree. In this section we asked the question about the relevance of accounting curriculum to the practical field, affiliation of SOCPA and the educators, adoptability of accounting curriculum, role of SOCPA, evaluation process of accounting students to prepare them for professional certification, and whether workshops and conferences are

arranged with SOCPA. Then, the third section tackles questions related to the factors behind the gap between academia and SOCPA. In this section, we illustrated few reasons for the gap between academia and professional accounting body, such as; gap due to technologies, internship opportunities, arrangement of guest speakers, arrangement of workshop and webinars, inclusion of case studies, reflection of the changes in accounting standards and the gap between the accounting curriculum and practice. We used five-point response scale for each answer. The following are the number used: 1 = Strongly disagree and 5= Strongly agree. This was followed by a question as to whether the respondent has some suggestions for minimizing these gaps. The questionnaire concludes with an open-ended question asking participants whether they have any suggestions about this issue.

The second step is piloting the questionnaire. The authors decided to pilot it across accounting academics in order to ensure the questionnaire's relevance to the research aim and objectives. In addition, piloting was conducted to verify the questionnaire's reliability and validity concerning its language and the precision of its statements, as well as to propose improvements. Four copies of the questionnaire were distributed to accounting academics who work in Southern Saudi universities: two to accounting professors with at least 13 years of experience in accounting, one to an associate professor, and another to an assistant professor. All four copies were returned, and enhancements were made based on the academics' feedback.

The Southern Saudi universities have been selected due to their critical role in addressing the educational and professional needs of a less urbanized region. These universities are pivotal in providing equitable access to higher education and supporting Saudi Vision 2030 (Alshahrani, 2024). Despite their importance, they face challenges in aligning curricula with professional standards, particularly those of SOCPA. This study focuses on such institutions since it is an attempt to point out and hence try to bridge the gap in the academic-professional nexus so that their graduates are found adequate to meet the requirements of the changing accounting profession (Alshahrani, 2024).

The third step was distributing and collecting the questionnaire. It was distributed to accounting academics across Southern Saudi universities using the Microsoft form tool. The authors built the questions in the form and generated a specific link for the targeted groups. The electronic questionnaire contains an information sheet that informed participants about the aim of the study and their rights of confidentiality and privacy. The timeframe from distribution to collection of the data was from one month to six months.

The sample population come from Southern Saudi universities—King Khalid University, Jazan University, Bisha University, Najran University, and Al-Baha University. They are essential institutions in the region, providing education in various filed (Al-Mashaqbeh, 2020). However, the accounting department across these universities specialized in core accounting areas such as financial accounting, auditing, managerial accounting, and taxation, with a growing focus on IFRS, corporate governance, and sustainability accounting (Al-Ghamdi, 2021). The total population of accounting academics across these five universities is 125 members. However, they do not rank highly in global or national

academic rankings yet play a crucial role in offering accessible education to students in the Southern provinces. The authors collected the data from the survey tool and 96 responses were collected out of 125 participants which represents more than (75%) which is statistically satisfactory to represent the total population (Akresh, 1980).

The final step was analyzing the data using the Statistical Package for the Social Sciences (SPSS). The data was coded in Excel sheet and then moved to SPSS for analysis. The authors ran various tests including values of the correlation coefficients between the item score and the total axis score, and values of the correlation coefficients between the total score of the axis and the total score of the axes. All these tests indicated the reliability and validity of the questionnaires as shown in the appendix in Tables (2,3, and 4).

5. Results and Discussion

The researcher verified the reliability of the questionnaire using Cronbach's Alpha for the axes and the overall score, and the results are presented in Table (1) as follows:

Table 1: Reliability Statistics

Aims	Cronbach's Alpha	N of Items	N
Identifying the gap between academia and SOCPA in Saudi Arabia	.829	8	92
Reasons behind the gap between academia and professional accounting Body	.894	6	92
Total	.810	14	92

Table (1) that the reliability coefficients of the questionnaire ranged between (0.81-0.89), which are values indicating high reliability and are statistically acceptable for the purposes of conducting the study.

Table (2) below presents the frequency and percentage of responses from accounting academics regarding the perceived gap between academia and SOCPA in Saudi Arabia. The findings indicated that 75% of all participants believe that regular collaboration between academic institutions and SOCPA is vital to improving accounting education and practices. These results agree with many studies found in the literature (King and Davidson, 2009; Stevenson, 2010; Jackling et al., 2012; Stoner and Sangster, 2012; Ellington and Williams, 2017; Nguyen et al., 2023;) regarding the importance of having a strong relationship and continuous collaboration between academic and the accounting profession. However, despite the acknowledged importance of the relationship between academia and the professional accounting body, results showed that 63.1% of the participants believe that, compared to the developed countries, there is a gap between the accounting profession and academia in developing countries (Gallhofer et al., 2009; Dima, 2011; Albu and Albu, 2012; Nassar et al., 2013; De Lange et al., 2015; Ismael and Babiker,

2016; Rahman et al., 2023). Opinions about its relatability to actual accounting are also worrying, with 55.4% agreeing that the curriculum is not linked well enough to what accountants need in practical experience. Although 57.6% agree that SOCPA has contributed to better education, only 39.1% believe that the curriculum is well-shaped for professional certification purposes. These results emphasize that improved cooperation is necessary to close this type of gap and ensure that accounting education remains valid.

It is evident from the results that there is extensive perception of a gap between academia and the professional accounting body in the Saudi context, particularly regarding the relevance of the current accounting curriculum to practical needs. The research participants strongly believe in the need for regular collaboration between academic institutions and SOCPA to bridge this gap and improve the quality of accounting education. These findings suggest a need for enduring dialogue and collaboration between academia and SOCPA to guarantee that accounting education in Saudi Arabia is both relevant and effective in preparing students for the demands of the profession.

Table (2): Frequency and Percent for the gap between academia and SOCPA in Saudi Arabia

Item	Frequency & Percent	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
a. There is a gap between academia and professional accounting body.	Frequency	7	8	19	40	18
	Percent %	7.6	8.7	20.7	43.5	19.6
b. The current accounting curriculum in my institution is not relevant to the practical field.	Frequency	10	20	11	38	13
	Percent %	10.9	21.7	12	41.3	14.1
c. My university works with SOCPA to design and develop the professional accounting model curriculum for SOCPA.	Frequency	12	13	24	36	7
	Percent %	13	14.1	26.1	39.1	7.6
d. SOCPA accounting curriculum model is taught in my institution.	Frequency	12	18	25	27	10
	Percent %	13	19.6	27.2	29.3	10.9
e. My institution is always aware and updated with the latest developments in the accounting profession.	Frequency	9	14	28	30	11
	Percent %	9.8	15.2	30.4	32.6	12
f. SOCPA plays an important role in the improvement of accounting in Saudi.	Frequency	7	13	19	32	21
	Percent %	7.6	14.1	20.7	34.8	22.8
g. The accounting curriculum and exams used in my institution are sufficient to prepare accounting graduates to pass SOCPA exams.	Frequency	14	21	21	29	7
	Percent %	15.2	22.8	22.8	31.5	7.6
h. Academic institutions should organize workshops and conferences with SOCPA on a regular basis.	Frequency	8	3	12	26	43
	Percent %	8.7	3.3	13	28.3	46.7

Table (3) presents the frequency and percentage of responses regarding the perceived reasons behind the gap between academia and the professional accounting body in Saudi Arabia. A total of 51.1% of the research participants believe that academic programs are not teaching vital accounting IT tools, highlighting an education-to-profession gap. Meanwhile, almost half (48.9%) of respondents find a lack of practical exercises, such as case studies, in the curriculum, which are important for mastering professional competencies. The results of this study are consistent with Hancock et al. (2009), Majzoub and Aga (2015), Siriwardane and Durden (2016), Douglas and Gammie (2019), and Al-Hattami (2021), who highlighted the importance of including core skills and technical competencies, such as computer technology, business decision-making, risk analysis, and oral communication skills in the accounting curriculum as well as non-technical skills such as communication skill, teamwork and self-management.

In addition, Table (3) indicated that 40.2% of the respondents think that their programs offer few internship opportunities, though satisfaction on this front varies by institution, while 53.3% of accounting academics stated that they had not had an opportunity to interact with any experienced accounting professionals as guest lecturers, which limited their practical exposure. A similar percentage (53.3%) of participants agreed that there are few workshops and webinars in which they can participate physically or get hands-on experience. These results are in conformity with the literature (Ismael and Babiker, 2016; Alshahrani, 2021; Dima 2011; Rufino et al., 2017) that highlighted that the limited collaboration between academia and the accounting profession is due to, among many reasons, incompatibility of the accounting curricula with the labor market requirements, as well as to the lack of coordinating conferences and workshops, seminars, or trainings that enable networking and exchange of knowledge among students and practitioners.

The results indicate that numerous factors contribute to the perceived gap between academia and the professional accounting body in Saudi Arabia. A key concern is the lack of up-to-date education in accounting information technology, which is vital in the modern accounting profession. Also, the limited availability of practical experiences, including, for instance, internships and guest lectures from industry professionals, along with practical exercises such as case studies, is observed as a substantial issue by the participants. The lack of regular workshops and webinars to offer hands-on experience further contributes to this gap. The findings suggest that academic institutions need to enhance their curricula to include more practical components, update their teaching methods to include the latest IT tools, and advance stronger connections with the professional accounting community. Through addressing these areas, the gap between academic education and professional accounting practice could be reduced, better preparing students for successful careers in the field.

Table (3): Frequency and Percent for the Factors behind the gap between academia and the professional accounting body

Statements	Frequency & Percent	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
a. The academic program does not teach accounting information technology (IT) commonly used in the accounting profession.	Frequency	9	22	14	29	18
	Percent %	9.8	23.9	15.2	31.5	19.6
b. The academic program does not offer internship opportunities included in the curriculum.	Frequency	16	16	23	27	10
	Percent %	17.4	17.4	25	29.3	10.9
c. The educational institutions do not invite experienced accounting professionals as guest speakers to share insights of practical fields with the students.	Frequency	6	20	17	31	18
	Percent %	6.5	21.7	18.5	33.7	19.6
d. Practical exercises such as case studies that help in developing effective communication, critical thinking and problem-solving are not included in the curriculum.	Frequency	7	19	21	30	15
	Percent %	7.6	20.7	22.8	32.6	16.3
e. Academia does not arrange workshops and webinars to provide hands-on practical experience.	Frequency	10	14	19	24	25
	Percent %	10.9	15.2	20.7	26.1	27.2
f. Accounting curricula do not follow changes in accounting practices.	Frequency	11	20	19	22	20
	Percent %	12	21.7	20.7	23.9	21.7

The results of the one-sample t-test presented in Table (4) provide a detailed examination of the perceptions regarding the gap between academia and SOCPA in Saudi Arabia. The test measured whether the respondents' perceptions significantly differed from the community parameter, which is set at a mean value of 3.4 on a five-point Likert scale.

The data provided in Table (4) show that statement c, where we asked whether universities work with SOCPA to design and develop the professional accounting model curriculum for SOCPA, has a negative coefficient (-2.13) and is highly significant at a 5% level. The findings indicate that most of the participants strongly disagree that their universities do not collaborate with SOCPA to design professional accounting curricula. Similarly, in the very next statement, statement d, where we asked whether the SOCPA accounting curriculum is being taught in the universities, the result shows a negative relationship (-2.75) at 1% significance level. It also indicates that the participants strongly disagree that the SOCPA curricula are not included in the university curricula. While, in statement g, where we asked whether the accounting curriculum and exams used in universities are sufficient to prepare accounting graduates to pass the professional certification exams, the result in Table (4) showed a negative coefficient at 1% significance level, which indicates that the majority of participants strongly disagree that accounting curricula and exams used in universities are sufficient to enable students to pass the professional certification exams. As expected, in question number h, where we asked about organizing workshops and conferences with SOCPA, the result shows a positive coefficient (4.74) at 1% significance level, which indicates that the participants strongly agree that educational institutions should organize workshops and conferences in collaboration with SOCPA.

These findings highlight areas where improvements are necessary to close the gap between academic organizations and the professional accounting body in Saudi Arabia. Overall, the findings are related to our arguments that educational institutions should collaborate with SOCPA to develop the curricula and should arrange more workshops to enrich the experience of accounting students and provide professional knowledge.

Table (4): One sample T-Test to measure approval for axis Identifying the gap between academia and SOCPA

Statement	T	Df	Mean	Resolution	
				Sig. (2-tailed)	Significance
a. There is a gap between academia and professional accounting body.	1.586	91	3.59	.116	Not significant
b. The current accounting curriculum in my institution is not relevant to the practical field.	-1.062-	91	3.26	.291	Not significant
c. My university works with SOCPA to design and develop the professional accounting model curriculum for SOCPA.	-2.133-	91	3.14	.036	Significant
d. SOCPA accounting curriculum model is taught in my institution.	-2.745-	91	3.05	.007	Significant
e. My institution is always aware of and updated with the latest developments in the accounting profession.	-1.527-	91	3.22	.130	Not significant
f. SOCPA plays an important role in the improvement of accounting education in Saudi Arabia.	.880	91	3.51	.381	Not significant
g. The accounting curriculum and exams used in my institution and exams are sufficient to prepare	-3.683-	91	2.93	.000	Significant

accounting graduates to pass the professional certification exams.					
h. Academic institutions should organize workshops and conferences with SOCPA on a regular basis.	4.741	91	4.01	.000	Significant
Total	-.717-	91	3.34	.475	Not significant

Note: The community parameter is (3.4).

The results of the one-sample t-test presented in Table (5) highlighted the factors behind the gap between academia and the professional accounting body. The test aimed to determine whether the respondents' perceptions significantly differ from the community parameter, set at a mean value of 3.4 on a five-point Likert scale.

The data provided in Table (5) show that for statement a, where we asked whether academic programs teach information technologies related to accounting, the respondents generally agree with the community's perception of the lack of training in accounting IT. Meanwhile, statement c asked the participants whether the accounting department invites a guest speaker from the profession, and the results indicated an absence of guest speakers coming to universities to provide a lecture. In statement (d), we asked the participants if they arrange conferences and workshops throughout their institutions and the results indicated that there is limited availability of workshops and webinars provided by academia. However, for statement (b), where the accounting academics were asked if the accounting programs offered internships for the students, the results show that the academic program offers very limited internship opportunities included in the curriculum, with a negative coefficient at a 1% significance level. This indicates that, among the set of reasons, most of the participants believe that the major reason behind the gap between academia and professional accounting bodies is the lack of internship opportunities in the academic curriculum. Respondents strongly agree that the absence of internships is a significant contributor to it, and stressed the need for more practical, hands-on learning experiences within the curriculum. The analysis reveals that, except for the internship opportunities, the respondents' perceptions of the reasons behind the gap between academia and the professional accounting body do not significantly differ from the community mean.

Table (5): One Sample T-Test to Measure Approval for Factors Behind the Gap Between Academia and SOCPA

	T	Df	Mean	Resolution	
				Sig. (2-tailed)	Significance
a. The academic program does not teach accounting information technology (IT) commonly used in accounting.	-.951-	91	3.27	.344	Not significant
b. The academic program does not offer internship opportunities included in the curriculum.	-3.101-	91	2.99	.003	Significant
c. The educational institutions do not invite experienced accounting professionals as guest speakers to share insights of practical fields with the students.	-.155-	91	3.38	.877	Not significant
d. Accounting academics do not arrange workshops and webinars to provide hands-on practical experience.	-.858-	91	3.29	.393	Not significant
e. Practical exercises such as case studies that help in developing effective communication, critical thinking and problem-solving are not included in the curriculum.	.251	91	3.43	.802	Not significant

f. The accounting curriculum does not follow the changes in accounting practices.	-1.314-	91	3.22	.192	Not significant
Total	-1.264-	91	3.26	.209	Not significant

Note: The community parameter is (3)

6. Conclusion and Recommendations

An extensive gap between academia and the professional accounting body in the context of Saudi Arabia exists, as per the results of this research calling for more robust collaboration between academic institutions and SOCPA to bridge this gap and improve the quality and outcomes of accounting education. This gap is evident in the irrelevance of the current accounting curriculum to meeting the practical needs of accounting graduates. The research has attributed the presence of this gap to several factors such as low utilization of accounting information technology, along with the limited use of different pedagogical approaches such as guest speakers, workshops and webinars, practical exercises, and case studies during lectures. In short, this research identifies critical gaps in accounting education, emphasizing the need for curriculum modernization, practical training, and stronger collaboration with SOCPA. It provides actionable insights to enhance graduate readiness, align academic programs with professional standards, and support Saudi Vision 2030, particularly in addressing regional challenges in Southern Saudi universities. Based on the above, this study presents a set of recommendations as follows:

1. Accounting departments in Southern Saudi universities need to revisit the accounting curriculum to ensure that it reflects the needs of accounting graduates when they join the work force.
2. There needs to be a higher level of collaboration between SOCPA (the professional accounting body in Saudi Arabia) and accounting departments in Southern Saudi universities in terms of enriching the curriculum as well as preparing students to pass the professional certification exam.
3. Accounting academics in Southern Saudi universities need to introduce and use teaching and pedagogical approaches that allow for the development of students' practical and technical skills and competencies such as problem-solving, professional judgment, computer technology, business decision-making, risk analysis, as well as non-technical skills such as communication skill, teamwork and self-management.
4. Accounting departments and academics in Saudi Arabia need to invite practitioners as guest speakers to allow students to get hands-on experience from the real world.
5. SOCPA as well as accounting departments in Southern Saudi universities need to organize more joint conferences, workshops and seminars to allow for better alignment between accounting programs and the professional accounting body.

7. Future research

As this research studied the interrelationship between academia and the accountancy profession in the Saudi context from the point of view of accounting academics, and based on the results and recommendations reached, we suggest the following future research topics:

1. Understanding the interrelationship between academia and the accountancy profession in the Saudi context from the point of view of SOCPA officials.
2. Identifying the gap between academia and professional practice from the point of view of accounting professionals and the reasons behind it.
3. A comparative study of the interrelationship between academia and the accountancy profession in the context of other developing countries.

Understanding the interrelationship between academia and the other professions in the Saudi context.

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