

BENCHMARKING THE REQUIREMENTS OF ACCOUNTING EDUCATION COURSES: THE CONTEXT OF ALGERIA

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ABSTRACT

This study aims to emphasize on the importance of accounting education in universities, especially in the context of Algeria. In order to improve the quality of accounting education, we analyzed the IAESB requirements along with related cases that were conducted in the process of bridging the gap between accounting courses and labor market. This study also intends to enrich local literature regarding the subject of accounting education as the future convergence of Algerian professional bodies toward the international accounting education

Keyword: Key words: accounting education, labor market, IAESB, international accounting education

الملخص

تهدف هذه الدراسة إلى التأكيد على أهمية تعليم المحاسبة في الجامعات وخاصة حالة الجزائر لضمان ترسيخ مفهوم الجودة. لقد قمنا بتحليل متطلبات IAESB جنبًا إلى جنب مع مراجعة بعض الحالات ذات الصلة لمحاولة سد الفجوة بين المناهج المحاسبية وسوق العمل. تثري هذه الدراسة أيضًا الأدبيات المحلية فيما يتعلق بموضوع تعليم المحاسبة باعتباره التقارب المستقبلي للهيئات المهنية الجزائرية تجاه تعليم المحاسبة الدولي.

الكلمات الدالة: التعليم المحاسبي، سوق العمل، IAESB، التعليم المحاسبي الدولي

1. INTRODUCTION

Literature continuously indicates that accounting education is still on subject content, teaching methodologies merely represent memorization and abstract knowledge provision to accounting students, therefore, addressing the relevance of accounting educations curricula to accounting profession which has been the impetus to raise numerous calls to change the paradigm of delivering knowledge and skills to students.

Student learning outcomes have become the basic element to benchmark the requirements of educational curricula needed in accounting practice and labor market, however, the dramatic shift that had been imposed by contemporary economy on businesses (globalization and technology) rapidly expanded the gap between the expected and the required knowledge and skills that accountants must acquire during their education. To this end, the international accounting education standards board

(IAESB) under the auspice of IFAC had issued a sequence of pronouncements including international education standards (IES) and International Education Practice Statements (IEPSs), which are used when vocational and educational institutions design their educational accounting curricula, thus, sets an overall framework of accounting practice that ensures high quality accounting education for aspiringⁱ accountants entering to the profession

1.1 The need for change

In the pursuit of “good accounting practice”, the productivity of accounting education has been under scrutiny since the release of several accounting education models. In 1978, Manuel F. Cohen; former chairman of the Securities and Exchange Commission (SEC) released a Cohen report (Cohen, 1978). The purpose of the report addressed the gap between academic and professional accountants. He discovered that, due to the sensitive nature of accounting, the professional community did not share information with academics to permit for the development of relevant knowledge and problem resolution. Ultimately, the call for collaboration between academics and professionals was supported by Big8 and White Paperⁱⁱ (Needles Jr, 2014). As a result, the firms formed the Accounting Education Change Commission (AECC) in 1990. The objective of the AECC was to facilitate changes in accounting education where educators were challenged to maintain the same competence required by professionals in addition to coping with changes needed in accounting profession.

Many researchers have pointed out that the development of accounting curricula is governed by many factors, as argued by (Stivers, Onifade, & Reynolds, 2011), the increase in global economy and technology impact have posed great pressure on education and environments that businesses are operating within. Simultaneously, Karreman, Ahern Jr, Kuijl, and Marrian (2007) postulated a set of assumptions which underpins the need for the development and the improvement of global accounting education, including:

- A profession’s only real capital is its human capital
- Nationally-based education systems must reflect the global dimension
- The modern professional needs both broad knowledge and specialized skills
- Professionals must continually acquire new knowledge and skills
- Future accountants need training in ethics and objectivity

According to (Karreman et al., 2007), Over 30 accounting and auditing professional bodies participated in a research update regarding global accountancy education referred to GAE 2007. The research was based on a review of general developments in education standards and regulations, multinational approaches and recognition, and competence-based assessment. The research revealed significant changes in countries represented in the initial GAE 2002 report, where the majority of professional organizations highlighted developments over the entire spectrum of initial education, training and assessment, as well as mandated continuing professional development (CPD), these developments were consistent with IFAC-IES. The report recommended that; “(1) accounting education as a pillar for global growth is developing rapidly, and (2) there still is a lot of work to be done for which present and new structures are necessary” (P4).

The role of the accounting profession in Society depends on the best coordination between accounting education, accounting research and labor market need. As emphasized by (Burke & Gandolfi, 2014) where the adequacy of educational curricula covered toward SMBs were analyzed. The results revealed that accounting curricula are only adequate for larger firms. The study also recommended that, in

order to facilitate the role of accountants regarding consultations about SMBs, accounting education should increase student-practical training and internship more than teaching accounting in theory. The study suggested adding a few sections to accounting educations including; courses that include sole proprietorships, smaller partnership, S-corporations, advanced accounting and taxation, etc.).

In 2001, AAA, AICPA and IMA (Institute of Management accountants) along with the BIG 5 firms sponsored a study about the future of accounting education, the study revealed on three major developments in business environment: technology, globalization and investors power in capital market. Researchers concluded that these developments in business environment had not been systematically integrated in accounting courses in universities, therefore; changing accounting curricula become an urgent need to cope with modern economy and to guarantee a continuous improvement in accounting profession. Researcher also recommended that changes must be realized in accounting educational curricula, suggesting the following areas: course content and curricula, pedagogy, technology, faculty development and reward system, and strategic direction (Stivers et al., 2011)

1.2 Introducing the case of KPMG and UIUC

It is a noteworthy that, modern economy has posed great challenges for new entrant accountants; educational curricula must acquire new knowledge and skill to encompass changes in business environment, (Bell, Peecher, & Solomon, 2002) provided a research study displaying the synergic relationship between educators and professionals where; KPMG Peat Marwick (LLP) in collaboration with the University of Illinois at Urbana-Champaign (UIUC) and the KPMG foundation, introduced the “business measurement case development and research program” to academic community, the purpose of this project, is to achieve significant synergies between accounting educators and accounting practitioners. The monograph entitled “*Auditing Organizations through a Strategic-Systems Lens: The KPMG Business Measurement Process*”, represents recent development in auditing techniques at KPMG and other firms, the research program was established to engage scholars in the development of a more advance knowledge in auditing, in addition, to keep classroom materials relevant to modern economy, (Bell et al.) stated that sharing information on a new innovative audit technique will generate new ideas for further improvement, also, stimulating business-learning environment that continuously presents novel learning opportunities, where the educators transfer new knowledge to students to enter into the profession, (Bell et al.) stated that, the purpose of this collaboration is to produce realistic and intellectually nurturing teaching materials for business and assurance education, along with developing a system- thinking skills to critically analyze business environment.

2. ACCOUNTING EDUCATION IN DEVELOPING COUNTRIES

The quality of accounting education in developing countries is one of the major difficulties facing global accounting education, students, education materials and post-graduate practice. In Sudan, (Ahmed & Musa, 2016) documented that accounting practice is declined, he mentioned that accounting courses taught in the universities were not compatible with labor market needs.

The nature of the curriculum in accounting education differs from one country to another. Legislations played a central role in controlling the accounting profession by means of hierarchic authorities and professional bodies. According to (Maali & Al-Attar, 2020), Accounting education in Jordan is mostly structured by Accreditation and Quality Assurance Commission for Higher Education Institutions AQACHEI

criteria, along with pre-determined courses covered by Jordanian universities, classrooms materials were also founded to be irrelevant to labor market needs, especially Jordan business environment. The results of this study found a significant gap with regard to the courses covered in the accounting curriculums of Jordanian universities, skills acquired by the students, and market needs. However, the study revealed different viewpoints between professionals and academics, on one hand, academics see that students must acquire, accounting software skills, and compliance to regulations, the application of theoretical knowledge and negotiation skills. On the other hand, academics view that students need to possess communication skills, problem-solving skills, computational skills and working under pressure. The researcher defined two main raisons for the schism in accounting: first, the participation of the AQACHEI to set accounting education in Jordanian universities. Second, the heavy reliance of accounting programs in Jordanian universities on exams as the only mean to assess student's knowledge-acquisition, which will affect communication skills and competence of Jordanian students.

In a related study, (Velasco, 2019) analyzed the associated factors with accounting failure in the Sultanate of Oman. The results of the study indicated a degree of inconsistency among respondents. Where many factors that hinder accounting education improvement had been identified and referred to as "study habits", Including: difficulty in memorizing of accounting rules and concepts and understanding terminology, in addition to student's preference for teaching using traditional lectures and discussion methodology, practical tests, and small group discussion. Meanwhile, teachers expressed their point of views during the interviews they emphasized that students had: lack of prior accounting knowledge, poor attendance, heterogeneity and large number of students in classrooms, lexical shortcomings in English and lack of reference procedural skills for mathematics.

To sum up, a roundtable of African and international accounting academics in South Africa, discovered that emerging and less-developed economies (LDE's) students are often not well prepared and do not necessarily reflect population diversity (Karreman et al., 2007). The following weaknesses of prequalification education were identified:

- The quality of academic education for pre-qualification needs improvement;
- There is too much emphasis on bookkeeping in the accounting curriculum, instructors lack knowledge of international standards and practices;
- There is a lack of adequate resources for higher education; and
- Professional ethics is not taught as a separate subject.

Post-graduate education displays the following weaknesses in developing countries:

- Professional examinations do not always represent good international practice;
- Training requirements in practice are weak and inconsistent; and
- Continuing education requirements do not always exist in emerging economies.

3.INTRODUCING THE CASE OF ALGERIAN ACCOUNTING EDUCATION

Since 2010, Algeria's financial system witnessed extensive reforms in the context of its accounting and auditing profession, the adoption of IAS/IFRS, and ISA under the nomenclature of Algerian Audit Norm (NAA), these reforms had been occurred in parallel with reforms in high educational curricula, where universities transformed from classic system to LMD systemⁱⁱⁱ, this convergence deemed to change the extent and time of providing graduates certificate for students. Accordingly, the shift in education curricula had an impact on many aspects in educational materials, including accounting and auditing courses. Universities now are required to properly enhance

the competence and quality of accounting trainees in order to meet labor market needs.

3.1 University current status:

Addressing the interaction between universities and labor market requires an absolute answer to the question: who is responsible for current difficult situation of educational curricula?

This topic was given in order to gain a clear understanding of shared responsibility for the quality of university outputs, as a result, their effects on training costs, or rather, adaptation costs and human resource insertion. In fact, Algerian universities are limited in their ability to improve the fate of their campuses or the reality of their socioeconomic surroundings due to the following deficiencies:

- **The qualitative impact on quality:** The majority of Algerian universities are unable to guide candidates to teaching places, ensuring that new students have a place to be taught in classrooms and lecture halls without risk of overcrowding.
- **The missed opportunities to advance education:** the disability of educators to update their initial knowledge and training, in addition to the outdated teaching programs in order to cover the module, in which they do not consider new development at national and international levels.
- **Student inclinations:** It appears that the lack of contact between university education and the labor market has also fallen on the students. Most Algerian students, on the other hand, have one goal in mind: to obtain a diploma with the least effort.

3.2 Academic accounting education:

From an academic perspective , graduating prospective accountants is conditional to university and vocational training centers, where student are subjected to a structured schedule , the ministry of higher education sets recommendations for accounting educators based on a hierarchical procedure of educational projects and pedagogical programs, the educator benchmarks classroom materials (depicted in the tables below) in order to fulfill the requirement of delivering accounting courses to students.

The initial requirement for entering the accounting profession is an academic degree, which basically corresponds to three years of academic education, and then students need to complete a two-year field training within an accounting or auditing office. After completing their field training, students receive the final training report, thus allowing them to take a final exam given by the Supreme Council of Accountancy (SCA) and the Ministry of Higher Education in order to obtain accreditation and the title of chartered Accountant.

Table 1: Program requirement of the common trunk of BS degree the faculty of Economics, Commerce and Management Sciences (ECMS), first year

Semester 1	Semester2
Introduction to economy	Introduction to management
Microeconomic	Microeconomic 2
Accounting	Accounting 2
History of economic events	Statistic 2
Statistic	Mathematic 2
Mathematic	Informatics
Scientific Research methodology	Commercial law
Introduction to law	Social economy science

Introduction to sociology English1	English 2
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Source: Ministerial Decision No. 581 of July 23, 2014 specifying the common basic training programs for bachelor's degrees in the fields of economic, commercial and management sciences

Table 3: Program requirement for second year in ECMS

Semester 1	Semester 2
Analytical accounting management macroeconomic Statistics 3 Organization finance Scientific Research methodology 3 Informatics 2 English 3	Enterprise economy Macroeconomics 3 Financial mathematics International accounting standards Finance Informatics 3 Corruption and profession ethics

Source: Ministerial Decision No. 640 of 24, 2014, specifying the second-year basic training program for bachelor's degree in ECMS

Table 3: Program requirement for their year in ECMS

Semester 1	Semester 2
Advanced financial accounting 1 Control management Financial analysis Organization accounting Taxation Corruption and judicial settlement English 4	Advanced financial accounting 2 Enterprise Financial policy Accounting financial system Financial auditing Project evaluation Report stage Financial market English

Source: Minutes of the meeting of the National Pedagogical Committee in the field of training on 07/05/2017 Constantine University

3.3 Accounting consensus and authority

The Algerian accounting regulation are mainly adopted from applicable law of 07/11 corresponding to November 25/2007, which put in to force in 2010 under the name of 10/01, the purpose was to make financial accounting information more relevant and reliable in decision making and enhance comparability to international benchmarks, furthermore, the law of 10/01 aims to structure, modernize and update conditions and methods of existing professions of chartered accountants and auditors. As a reminder, innovations in law 10/01, under the authority of charged ministry of finance stipulated the creation of three categories professional bodies; (1) National Order of Chartered Accountants; (2) National Chamber of Auditors; and (3) National Organization of Chartered Accountants, in addition to the following five joint committees to approve and grant the exercise of chartered accountants and legal (statutory) auditing, including: (1) commission for the standardization of accounting practices; (2) professional due

diligence; (3) approval commission;(3) training commission; (4) disciplinary and arbitration committee; And (5) quality control commission.

Despite the progress observed by professionals, a certain number of shortcomings noted in the field, in particular (Mohammed & Bencherki, 2020):

- Considerable delay in processing approval files and trainee files;
- the specialized educational institute placed under the authority of the Minister in charge of Finance is not yet operational;
- Violation of professional independence and the objectivity of opinion by committing fraudulent activities concerning the of choosing professionals, some companies have developed specifications to select a statutory accountant previously indicated, while some firms also take into account the fact that the financial offer for this designation to the detriment of those specialists' skills is being made available.

4. GLOBALE INITIATIVES TO IMPROVE ACCOUNTING EDUCATION

It should be noted that the compliance with IES IFAC is the most important driver for continuous professional development; continuous learning is required of accounting professionals to ensure the profession's long-term sustainability. As a result, accounting educations must act as a catalyst for life-long learning, therefore, individuals whom are considered to be professional qualified accountants must hold an undergraduate degree and possess technical knowledge, skill, practical experience, professional values, ethics, and attitudes set forth in IES 1 to 7((IAESB), 2019).

4.1 Introducing IAESB

The increasing role of IAESB is creating high quality standards and other guidelines to adhere global accounting instruction, focusing on two major areas: first, define the essential element for accreditation and entry requirement to professional accounting education programs, in addition to Initial Professional Development (“IPD”) of aspiring professional accountants; and second, the nature and extent of continuing professional development (CPD) of professional accountant.

The IAESBs primary objectives are((IAESB), 2019):

- Establishing IESs and other publications reflecting good practice in the education;
- Promoting the adoption and implementation of IES;
- Developing educational benchmarks to measure IES implementation; and
- Promote global debate on education raising issues, development, and assessment of professional accountants;
- Reduce international variance in the requirement of becoming a professional accountant, and guarantee life-long learning; and
- Increasing professional accountant mobility, thus lead to global harmonization and convergence to global accounting education similarity.

4.2 International Education Standard (IES):

Accounting curricula along with practical experience needs to place on a set of professional knowledge, professional skills, professional values, ethics and attitudes, rather than delivering traditional approach that focus mainly on transferring abstract knowledge to students. The objective of IES is to produce high technical and communication skilled accounting professionals, moreover, meet the reporting and information needed in the new knowledge economy.

Table 4: International education standard

standard	Date of entry into force
IES 1, Entry Requirements to a Program of Professional Accounting Education	2014
IES 2, Content of Professional Accounting Education Programs	2015
IES 3, Professional Skills and General Education;	2015
IES 4, Professional Values, Ethics and Attitudes	2015
IES 5, Practical Experience Requirements;	2015
IES 6, Assessment of Professional Capabilities and Competence;	2015
IES 7, Continuing Professional Development	2014
IES 8, Professional Competence for Engagement Partners Responsible for Audits of Financial Statements	2016

Source: adopted from ((IAESB), 2019)

The level of understandability and recognition along with different educational styles and different stages of accounting development, varies between developed and undeveloped countries, region and culture are also needed to be considered. IES identifies accounting education subjects that needed to be covered, in addition to establish benchmarks for minimum learning requirements of qualified accountants, including practical experience and CPD. Educators and professional accountants are required to adapt the evolving international accounting profession. Furthermore, teaching approaches should focus on equipping students with the instruments for self-directed study after qualification during pre-qualification education. Educators are allowed to use whatever approaches work best in their own cultures that includes employing a variety of learner-centered teaching strategies, such as (IFAC-IAESB, 2008):

- Using case studies, projects and other means to simulate work situations;
- Working in groups;
- Adapting instructional methods and materials to the ever-changing environment in which the professional accountant works;
- Pursuing a curriculum that encourages self-learning so that students learn to learn on their own and carry this skill with them after qualification;
- Using technology creatively and quality issues for e-learning;
- Encouraging students to be active participants in the learning process;
- Using measurement and evaluation methods that reflect the changing knowledge, skills, and professional values and ethics required of professional accountants;
- Integrating knowledge, skills, professional values and ethics across topics and disciplines to address many-sided and complex situations typical of professional demands;
- Emphasizing problem identification and problem-solving, which encourages identifying relevant information, making logical assessments and communicating clear conclusions
- Exploring research findings; and
- Stimulating students to develop professional skepticism and professional judgment.

However, it is not the sole solution to deliver all of these instructional methods in a strictly academic setting. By drawing on work-based examples to help students to apply knowledge, many of the needed experiences can be obtained through a well-designed on-the-job training program. Supervisors, mentors, and others involved in

practical experience may require training in the most effective planning techniques. For instance, other strategies for learning include: (a) working in groups and in office settings; (b) integrating professional knowledge, skills, and professional values, ethics, and attitudes across topics and practice in problem solving; and (c) reflection and post-implementation work reviews.

5. CONCLUSION

In sum, the lack of interaction between university and labor market is the result of an archaic vision of the role played by university in its natural environment, the lack of anchoring of the university in its environment, a margin of maneuver to manage this establishment, etc. However, economic enterprises are invited to believe in the technical means and human resources that the university enjoys, so that the latter contributes to solving the recurring problems of local enterprises, thus improving their situation.

Regarding training in an area highly valued by all companies, which is the training of future accountants, responsibility is shared between the three parties: administration, educational staff and students. Despite a shared responsibility, the pedagogical framework, teacher-researcher, does not need colossal means to be up to date on new developments. Although the philosophy of financial accounting, international standards IAS / IFRS or the national financial accounting system... is the ability of each component to adapt to the specifics and spatiotemporal characteristics of each country and each company, the reality is different for our countries... However, university training must be the precursor and the catalyst to detect irregularities, novelties, etc. in order to adapt current training, while avoiding additional expenses for future

Recommendation to bridge the requirements of accounting labor

- Concerning training offers, for some specialties such as accounting and auditing, should be developed jointly between academics and professionals, in order to emphasize points that may be useful to the future professional;
- Specialty modules should be provided only by specialists, who can guarantee added value;
- Training offers, especially those of accounting, must be revised, adjusted and adapted in order to ensure quality training; and
- News from international standardization organizations must be interpreted by a national organization dedicated to this mission, in order to avoid a misreading of new standards, or the adaptation of current standards to the international or national context.

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APPENDIX 1: List of abbreviations

IAESB: International Accounting Education Standards Board

IES: International Education Standard

IEPSs: International Education Practice Statements

IFAC: International Federation Accountant Committee

SEC: Securities and Exchange Commission

AECC: Accounting Education Change Commission

CPD: continuing professional development

GAE: Global Accounting Education

SMB: Small and Medium sized Businesses

AAA: American Association of Accountant

AICPA: American Institute Certified Public Accountant

IMA: Institute of Management accountants

AQACHEI: Accreditation and Quality Assurance Commission for Higher Education Institutions

LDEs: less-developed economies

IPD: Initial Professional Development

CPE: continuing professional education

LMD: License Master Doctorate

IAS: International Accounting Standards

IFRS: International Financial Reporting Standards

ISA: International Standard of Auditing

NAA: Algerian Audit Norm

CPA: Certified Public Accountant

ECMS: Economic, Commercial and Management Sciences.

APPENDIX 2: *Regulations, ministerial decisions and laws*

Ministerial Decision No. 581 of July 23, 2014 specifying the common basic training programs for bachelor's degrees in the fields of economic, commercial and management sciences.

Ministerial Decision No. 640 of 24, 2014, specifying the second-year basic training program for bachelor's degree in ECMS.

Minutes of the meeting of the National Pedagogical Committee in the field of training on 07/05/2017 Constantine University 2.

Law No.10-01 of 16 Rajab 1431 corresponding to 29 June 2010 on accounting expert, statutory auditor and chartered accountant.

Law 07-11 of Dhou El Kaada 15th, 1428 corresponding to November 25th, 2007, as amended, on the financial accounting system

ⁱ according to the IAESB: an aspiring professional accountant as an individual who has commenced a professional accounting education program as part of Initial professional development (IPD).

ⁱⁱ the White Paper 1989: was a joint document developed by the Big 8 managing partners of accounting firms in USA, its focus included: The necessity of teaching students by doing rather than by rote memorization, highlighting the need to develop core skills such as writing and ethical awareness throughout the curriculum, acknowledging the information gap between academics and the profession, stressing the importance of students practicing using real-world scenarios that they may face in the profession.

ⁱⁱⁱ LMD(launched in 2004 and completed in 2010)was the latest reform in higher education policy, there were several dysfunctions that prevented more acceptable learning condition from being offered, the aim of the LMD system was to provide the university with appropriate teaching and education to meet the expectations in society while integrating in to the global higher education system, Furthermore, the LMD reform has been implemented to assist universities to deal with globalization and internationalization of higher education