

The Compatibility of the Services Provided to Students of Accounting Departments in Jordanian Private Universities with the Standards of Academic Quality Assurance in Jordan - A Field Study

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Abstract

The study aimed to determine the compatibility of the student services provided to the students of accounting departments in business schools with the standards of academic quality assurance in Jordan through three aspects: academic guidance, support services and graduates services. A questionnaire was prepared and distributed to (245) students and (46) faculty members. The responses of the study sample were described by using the arithmetic mean, frequencies and ANOVA test that was used to test the hypotheses at the level of significance ($0.05=\alpha$).

One of the main findings of the study is that there is no agreement between students and faculty members in accounting departments on the compatibility of the services provided to the students with the standards of Jordanian academic quality assurance, despite the existence of some quality services offered by faculties and departments to students. The study recommends a comprehensive review of the services provided to students, a focus on services provided to graduates, and further studies.

Keywords: quality education, business schools, accounting departments, student services.

1. Introduction

Most universities around the world have recently witnessed an increasing interest and special care locally and internationally, in order to improve the services they provide in all aspects, especially educational, research, social and educational. Universities, which are renewable research centers, provide communities with human resources and capabilities of achievement and development. Therefore, the development of universities is a measure of the development of countries.

In Jordan, the interest in universities has recently increased, especially after the expansion of competition and under the indicators of classification of universities in the world and arranged in descending order, both at the university level as a whole or at the level of colleges and academic departments. For example, the Quality Assurance Agency for Higher Education (QAA) has opened the door to the university departments, faculties and academic departments to assess their reality at various levels, and drew a realistic picture including all the positive areas they have as well as defects and difficulties they suffer from. This is a stop for university administrations to improve and arrange freely with the possible financial and human resources.

The interest of the quality of Jordanian universities and academic institutions was not left to the universities to self-organize, but the state intervened in the form of the accreditation body of higher education institutions in Jordan to set standards for academic quality assurance in Jordanian universities. These standards have been established on the basis of faculties and they have been linked to a certificate or a grant by the faculty which is committed to applying these standards.

The standards issued by the Higher Education Accreditations Authority in Jordan for business faculties in 2015 included eight criteria that dealt with quality management in business faculties, strategic planning of faculties, governance and academic programs offered by faculties, scientific research, scholarships, material, financial and human resources, student services and community service. Each of these criteria contains elements, indicators

and proofs for application in order to facilitate their application to the various business schools and their academic departments in Jordanian universities.

As the academic accounting departments are often affiliated with business schools, and with the diversity and complexity of academic quality assurance standards for business faculties, this study aims at drawing attention to one of these criteria, the Student Services Standard, to determine the compatibility of services provided to students of accounting departments, business faculties at Jordanian private universities with standard components.

2. Problem of the Study

The standards set by the Jordanian Higher Education Institutions Accreditation Authority for Business Faculties aim to improve the quality of the services provided by faculties and departments as well as encourage them to reach the ranks of the global business schools through continuous improvement. The standard of student services offered by business schools to students is one of the most important standards of academic quality assurance because it concerns with the most important elements of education, which are the students. Therefore, this study questioned the compatibility of student services offered to students of accounting departments of business faculties at Jordanian private universities with the standards of academic quality assurance in Jordan.

2.1 Addressing the Following Questions

- 1) Are the academic guidance services provided to the students of accounting departments of business faculties in Jordanian private universities compatible with the standards of academic quality assurance in Jordan?
- 2) Are the support services provided to the students of accounting departments of business faculties in Jordanian private universities compatible with the standards of academic quality assurance in Jordan?
- 3) Are the services provided to the graduates of accounting departments of business faculties in Jordanian private universities compatible with their standards of academic quality assurance in Jordan?

3. Significance of the Study

The study focuses on the importance of students of accounting departments, especially students in business schools as they represent the core of the faculty's interest and focus. Therefore, To improve their cultures and enhance the professional and social role they play. This study is important for the following reasons:

- 1) Ensure that the requirements for the production of balanced figures for students to engage properly in university life and without any excesses lead to disturbances and problems.
- 2) Ensure the level of graduates of accounting departments in business schools and their ability to generate balanced development in society.
- 3) Enable the administrations of universities, faculties and academic departments to stand on the reality of transparent student services provided to them.
- 4) This study is a continuation of many studies that focus on academic quality, especially after the issuance of quality assurance standards for the Jordanian administrative sciences program in 2015.

4. Objectives of the Study

The study aims at identifying the compatibility of the services offered to students of accounting departments of business faculties in Jordanian private universities with the standards of academic quality assurance in Jordan through:

- 1) Identify the compatibility of academic guidance services provided to students of accounting departments of business faculties at Jordanian private universities with the standards of academic quality assurance in Jordan.
- 2) Determine the compatibility of supporting services provided to students of accounting departments of business faculties at Jordanian private universities with the academic quality assurance standards in Jordan.
- 3) Identify the compatibility of the services provided to the graduates of accounting departments of business faculties at Jordanian private universities with the standards of academic quality assurance in Jordan.

5. Study Sample

The study community consists of all faculty members and students in accounting departments of business faculties in private Jordanian universities. A simple random sample consisting of (50) faculty members and (250) students are selected to answer the prepared questionnaires.

6. Methodology of the Study

The study used the descriptive analytical method, as follows:

A) Secondary data sources: books, studies, Arab and foreign sources, publications, regulations and instructions issued by relevant academic and professional bodies in paper and electronic form.

B) Primary data sources: they are collected through a questionnaire consisting of two groups: the first relates to personal data of respondents whether they are students or faculty members; the second includes items related to the questions of the study.

7. Previous Studies

Several previous studies dealt with the quality of education issues, through publication of specialized scientific journals or by discussing them in specialized conferences. Which distributed to two parts:

7.1 Part One: Previous Studies in Jordan

(Sabri, 2009) examined the accreditation criteria of universities and the challenges faced by private universities in this field. The study compared the Jordanian accreditation criteria with the standards adopted in some developed countries to achieve quality and excellence in Jordanian higher education. The study showed the advantages of Jordanian university accreditation standards and their role in improving the infrastructure of private universities as well as providing the requirements of the educational process adequately, besides, directing Jordanian public universities towards the process of improvement and development in order to keep up with the competition of private universities. The study considers that the most important distinguishing features of Jordanian accreditation standards are that they are compatible with the Jordanian environment and thus, this will continuously improve the outputs and contribute to the development of scientific research and the skills of faculty members. The study also highlighted the importance of higher education institutions in some countries such as the United States, Britain, Switzerland and Australia. The study also examined the most important challenges facing Jordanian higher education and developmental, political, social, environmental and technological dimensions of education quality and their role in providing communities with specialized competencies.

(Obidat & Sa'adah, 2010) concerned with measuring the degree of acquisition of life skills by Jordanian university students through studying the skills of communication and information technology, initiative, creativity and languages. A questionnaire was developed and distributed to a sample of graduate students in private and government universities. The results showed that life skills are close among Jordanian university students with acceptable to good levels. There have been differences in levels of acquired skills depending on gender or nature of faculty whether scientific or literary.

(Zoubi, 2013), the reality of Total Quality Management (TQM) in the Jordanian higher education sector was examined and the availability of proper and successful application requirements for reducing the risks faced by university departments through supporting the administration, employee involvement, motivation, student focus, education and training. The study included a field aspect of 10 private and official universities who received a questionnaire covering the challenges of scientific and technological higher education and competition risks from other countries, in addition to the quality of education outcomes and the wishes of customers. The study found that there is no interest from higher education institutions in the total quality management and risk management, which in turn has negatively affected the interest in university services, development, education and training.

(Badrakhan, 2013), it aimed to identify the application of quality standards and quality assurance at the University of Amman, from the point of view of faculty members, the study included (110) faculty members in the humanitarian and scientific faculties. The results showed that Amman National University implements quality standards and quality assurance, and that there is no effect of the changes of experience and faculty on the quality assurance and its implementation.

(Al Haramsheh, 2016) aims to identify the role of the commitment to the ethics of university education to ensure the quality of higher education, from the point of view of Jordanian university students. The study included a sample of students in business schools in Jordanian universities consisting of 157 respondents. The results showed a great commitment to ethical responsibility in ensuring the quality of higher education, and an intermediate contribution to the ethics of teaching profession in ensuring the quality of higher education. The study was conducted on a sample of 236 faculty members in the scientific faculties of the University of Jordan. The questionnaire was divided into 48 sections. The results of the study showed that the attitudes of faculty members towards the application of quality assurance requirements in the scientific faculties of the University of

Jordan were with high level.

7.2 Previous Studies Outside Jordan, at International Level

(Pavel, 2012), the emphasis has been placed on the quality of higher education and its role in the production of human capital that possesses skills and creative and ethical abilities that lead to the development of business organizations and economic development. Also, increasing knowledge and competitive agendas, institutions of higher education have been increasingly referred to by policymakers in countries for their role in the production of knowledge through research, innovation and labor force production. This has prompted European countries to pay more attention to the quality of higher education to develop skills and reach the global competitiveness.

(Ong & Nankervis, 2012), dealt with the services offered by higher education institutions to students and the importance of high quality standards in order to improve their competitiveness. The study analyzed students' expectations and perceptions about the quality of services provided to them in order to improve these services. The study included a sample of first and third year students in business schools at Malaysian and Australian universities. The study showed that there are differences between the expectations of students with the services provided in Malaysian universities. While there were no differences among Australian students.

(Shaari, 2014) examined the quality of the services provided by universities to students inside and outside the campus in Malaysia. The study included (82) interviewers in two different centers. The results showed the need to collect information about learners in order to reach their satisfaction, and the needs they require, especially in light of the development of information technology and social media.

(Chopra et al., 2014), examined the quality of student services in light of the liberalization of higher education sector in India. In the era of competition, higher education institutions need to understand their clients, students, so that they can provide quality services to them. The study used a sample of (500) undergraduate students to identify their perceptions about the quality of services provided in the existing university environment. The study showed that students are dissatisfied with the level of provided services, and they do not live up to their aspirations. The study considers it necessary to review the infrastructure of Indian educational institutions if there is a desire to keep them alive.

(Trapitsin et al., 2015), aimed to identify the educational needs of students as consumers of educational services and an important element in order to improve the education process, as consumer dissatisfaction means that the service is not good. A field study was conducted on a sample of students at the Russian University of Herzen. The results revealed that the university has a great potential to improve the quality of education and enhance student satisfaction if the factors that cause students' dissatisfaction are emphasized. The study offers a two-part approach that forces the university to think more about students as the main consumers of educational services and support their educational needs. This will have an impact on student attractiveness and make the university more competitive.

(Asiyai, 2015), examined the role of stakeholders in improving university education in Nigeria in order to continuously improve the university education system. This requires concerted efforts inside and outside education institutions, such as employers and NGOs owners. The study showed that it is possible for universities, through cooperation with companies, to develop the technology in addition to holding training courses for employees. This will contribute to the sharing of development costs and push the education system towards continuous improvement which leads to the delivery of high quality professional development programs. The study believes that cooperation between universities and industrial and commercial sectors can lead to the service of both parties. The study of Kaur (2016) aimed to know the role of supporting university services activities for postgraduate students. The study used a questionnaire prepared and distributed to a sample of (160) students at the University of Punjabi. The results of the study showed that the higher education and those who are interested in developing it do not pay enough attention to students by providing them with social support. The majority of students are dissatisfied with the level of social services provided to them.

(Yinka, 2017), the level of support services offered to Nigerian university students was compared to the National Universities Committee, as well as to their impact on the quality of university education. The study targeted the community of Nigerian public universities. The study used a sample of 300 employees (teachers and non-teachers) and 1200 students. The study used frequencies, mean, standard deviation, and hypothesis testing at the significant level of (0.05). The results of the study showed that the level of support services offered to students was moderate, and the level of Nigerian university education was moderate as well, also there was a strong relationship between student support services and the quality of Nigerian university education. The study has recommended the need to comply the Nigerian universities with the standards of the National Universities Committee.

8. Hypotheses of the Study

In light of the above, the hypotheses of the study can be formulated as follows:

The hypothesis of the first study:

There are no statistically significant differences between the opinions of faculty members and students regarding the compatibility of the academic guidance services offered to students of accounting departments in business faculties in Jordanian private universities with the standards of academic quality assurance in Jordan.

The hypothesis of the second study:

There are no statistically significant differences between the views of faculty members and students regarding the compatibility of supporting services offered to the students of accounting departments in business faculties in Jordanian private universities with the standards of academic quality assurance in Jordan.

The hypothesis of the third study:

There are no statistically significant differences in the opinions of faculty members and students regarding the compatibility of the services offered to the graduates of accounting departments in business faculties in Jordanian private universities with the standards of academic quality assurance in Jordan.

9. The theoretical Framework of the Study

9.1 Concept of Quality

Quality in language is defined as “the overall characteristics of a product or service that makes it capable of meeting the requirements explicitly or implicitly”. Also, it is defined as “the degree of excellence or preference”. It is also known as a “general term applicable to any single or comprehensive characteristic “.

In terms of professionalism, Mustafa (2001) defined quality as translating customers’ needs and expectations about the product into specific characteristics that form the basis for product design and presentation to the customer in accordance with their needs and expectations.

(Daradka & Shibli, 2001) defined it as a set of characteristics the product or service that leads to meet the needs of customers in order to reach their satisfaction and happiness.

Salti and Elias (1999) argue that quality does not necessarily mean excellence, but rather the translation of customers’ expectations and needs. Therefore, it can be said that quality is a system based on a set of values which depends on using private information creatively in order to achieve continuous improvement of the institution.

9.2 The Concept of Education Quality

Quality of education means the process of documenting programs and procedures and implementing regulations and directives in order to achieve a qualitative leap in the educational process and improve the level of students in all psychological, physical, mental, spiritual and social aspects through mastering the work of the educational processes and good management. The quality of education is linked to increased customer satisfaction through continuous improvement of effective contributions of teachers and students. Theeng & Tam also summarized the quality of education as a set of factors in the education system through which services are provided to fully satisfy with their explicit expectations (Amer & Masri, 2014).

Quality in the field of education includes a set of standards and procedures whose implementation aims at continuous improvement in the educational product, as well as improvement of the specifications and expected characteristics of this product and in the processes and activities through achieving these specifications, with the availability of tools and integrated methods that help educational institutions achieve satisfactory results.

9.3 Ensure Quality of Higher Education

The aim of higher education institutions by adopting quality standards is to achieve the objectives of students and graduates and to meet the needs of the human resources that are capable of development and achievement by reaching a certain level of programs. Quality Assurance is a requirement for each university in order to achieve a distinguished place among national and international universities. This is reflected in attracting distinguished academics and researchers, raising the morale of employees and attracting students in all fields, thus gaining the confidence of community and becoming more sustainable.

The quality assurance of higher education is reflected in the University’s ability to achieve its objectives through planned and systematic activities designed to ensure the quality, processes and outputs of learning process, and its outputs, in addition to continuously improve them to meet the requirements of stakeholders. The goal of

ensuring the quality of higher education can be seen as ensuring that standards and quality are improved in education so that higher education institutions can meet the needs of students, staff and funders.

To ensure the quality of institutions of higher education, it is necessary to emphasize a set of axes as follows:

- **Quality of teaching staff:** The qualification of teachers in scientific, practical, behavioral, social and humanitarian aspects. As the presence of qualified professors with long experience in the scientific and practical fields are able to absorb students socially and lead them to direct behavior and energies in a positive way to serve the community. The scientific output of books, research and participations of the faculty member is an important indicator of keeping pace with various global developments that fall within the scope of specialization and scientific interests. The social activities carried out by the faculty member, both at university and community level, motivate students to adopt role that are socially, scientifically and humanly integrated. An appropriate number of faculty members should be provided to suit the numbers of students and ensure continuous communication between them.
- **Quality of teaching process:** in terms of providing scientific tools, technical tools, appropriate places, books and various information sources that lead to the provision of appropriate knowledge to the student and commensurate with the needs of the community and stakeholders to provide their needs of human resources qualified and capable of development and creativity. Also, to focus on adopting modern and sophisticated teaching methods that give rise to thought far from the methods of direct indoctrination.
- **Quality of students:** It concerns in the rehabilitation of student before university admission from scientific, social, psychological and cultural aspects. Therefore, accepting students and directing them to specializations commensurate with their potentials and identities represents the first step in achieving quality. Therefore, the tests that are held to students lead to directing them to disciplines in which they may succeed in addition to realizing their hobbies to guide them through the extracurricular activities available in universities towards creativity and excellence.
- **Quality of study program:** the quality of the study plan and its diversification culturally, socially, scientifically and gradually deepens the specialization of study that commensurate with technological developments and knowledge in the global environment. The plan is flexible and contains options for student in accordance with their wishes, and it has aspects of application that make the student closer to the working life.
- **Quality of educational facilities:** the provision of adequate health and humanitarian facilities, suitable for the preparation of students and places of study, as well as for the exercise of extracurricular activities to stimulate students in a scientific and integrated social manner. (Bougherra et al., 2014)

9.4 *Quality Assurance Institutions of Higher Education*

Many independent Arab and international institutions interested in the quality of higher education in order to develop and ensure its work in a manner that leads to the development of societies to prosperity and securing their qualified human resources. These include:

- **Arab Organization for Quality Assurance of Education:** an international non-profit organization founded in Belgium in 2007. Its aim is to improve the quality of higher education, especially in the Arab world. To this end, many agreements have been concluded with several specialized international bodies to develop measurement and learning standards. The establishment of a special system for the classification of universities in the Arab world, and the formation of a network dedicated to the quality of education in order to improve education in the Arab world. The organization has contributed to spreading awareness about education in Arab countries and has sponsored many activities, conferences and seminars that stimulate the development of the Arab reality.
- **International Network of Quality Assurance Agencies in Higher Education (INQAAHE):** a global association of more than 200 active organizations in quality assurance in higher education. The vast majority of its members are quality assurance agencies operating in many different fields and countries. This network exchanges information and makes recommendations for improving the quality of higher education, in addition to encouraging scientific research and sponsorship of conferences specialized in the quality of education.
- **The European Organization for Quality Assurance of Higher Education (ENQA):** an organization that aims to promote cooperation among its member countries in the fields of higher education, dissemination of information and experiences and exchange of practices that guarantee the quality of higher education.

- Quality Assurance Agency in Higher Education (QAA): UK-based mechanisms have been developed to assess the quality of higher education in universities by describing all systems, materials and standards used by universities and education institutes to maintain and improve quality standards, including teaching, scholarships and research.

9.5 Ensure Quality of Higher Education in Jordan

Jordan has accompanied the huge and rapid expansion of higher education institutions by taking organizational, academic and administrative steps to supervise higher education and ensure its quality and improve its level. The supervision of accreditation and quality assurance started by the Jordanian Higher Education Council during the period 1990-1999, and then established a specialized accreditation council which formulated general and special accreditation criteria for accreditation of private universities and control the quality of higher education and ensure its level at all levels through follow-up and supervision to ensure universities' continued commitment to standards and regulations during the period 1999-2007.

On 25 Mar 2007, the Higher Education Institutions Accreditation Law was issued as an independent financial and administrative body aiming at developing the institutions of higher education to achieve a high level of quality and competitiveness by improving the level of performance and applying accreditation standards and academic quality (Dudin, 2014).

The Higher Education Institutions Accreditation Authority seeks to benefit all students from the implementation of procedures, subsidized or funded institutions, higher education institutions, government and the labor market in all its sectors. This is because the outputs of higher education institutions are inputs to the labor market and this meet with the social, economic, political, technological and environmental development of society.

The Authority of Accreditation of Higher Education Institutions aims to implement quality assurance procedures for Jordanian higher education institutions to:

- Encourage excellence in Jordanian higher education institutions by developing standards and guides to assess educational effectiveness.
- Encourage institutional improvements in the educational process through the continued self-evaluation of the institution.
- To reassure the educational community, the public society, and local, international and regional institutions and institutions which have specific educational and appropriate educational objectives and organizational structures in which qualified and effective cadres work, and their conditions are adequate to achieve and maintain a stable level of achievement and provide financial, material and human support. It is expected to continue its outstanding performance.
- Encourage the spirit of positive competition between Jordanian higher education institutions to excellence in their inputs, processes and outputs in line with the requirements of the local, regional and global community as well as the spirit of the era of quality, globalization and knowledge economy (Tarawneh, 2010).

9.6 Quality Assurance Guide for Higher Education for Business Faculties in Jordan

The Guide of Quality Assurance Standards for Business Faculties and Procedures is a guide to the Jordanian administrative faculties that apply for a quality assurance certificate issued by the Jordanian Higher Education Accreditation Authority. This guide contains the approved quality assurance standards for the administrative sciences program and the instructions issued by the Commission in this regard to help the administrative faculties complete the self-assessment study, which enables it to obtain a certificate of quality assurance for Jordanian administrative faculties.

The Higher Education Quality Assurance Guide for Business Faculties in Jordan was issued by the Higher Education Accreditations Authority. The process of achieving quality standards included the award of a quality assurance certificate from the authority to improve the quality of higher education, improve the quality of Jordanian higher education institutions and enhance their competitiveness nationally, regionally and globally. Higher education aims to open up and interact with universities, scientific research institutions, accreditation bodies, international quality control and the development of education in line with international standards.

The Quality Assurance Standards for Business Faculties contains eight criteria, each one of them contains specific quantitative and qualitative indicators. These standards include the strategic planning standard, the governance standard, the academic program standard, the scientific research standard, dispatch and creativity standard, financial standard, material and human resources standard, student services standard, the community service and external relations standard, and the quality assurance standard. (HEAC)

9.7 The Standard of Student Services as One of Criteria for Ensuring the Quality of Higher Education for Business Faculties in Jordan

It is the sixth standard of quality assurance of higher education for business faculties in Jordan, and it concerns with the student, which is the main focus of the educational process. Through the interaction of students with all employees of the institution, they are academically, skillfully, professionally, socially and culturally developed to seek academic and personal integration of students as well as help students professionally, psychologically and socially to engage in academic life, expand their perceptions and knowledge, and sharpen their personalities and prepare them for the labor market through a variety of programs and facilities and various services. Thus, this contributes to the promotion of personal growth and student progress. There are three sub-criteria under this criterion. The following describes the elements of these criteria, their indicators and the documents required to achieve them.

- The first criterion: Student guidance which consists of three elements: student education, psychological and social counseling, counseling and vocational training.
- The second sub-criterion: Support services consisting of several elements: support new students, creative students, student elections, technical support for students, sports services, health and psychological care services, student's facilities and extracurricular activities.
- Sub-Criterion 3: Communication with graduates, which consists of the following elements: graduates data, representation in governing councils, and means of communication with graduates (Higher Education Accreditation Authority, 2015).

10. Statistical Results of the Study

The Social Statistical Analysis Package (SPSS) was used to analyze the study data and test hypotheses. The statistical results of the study can be addressed as follows:

10.1 Description of the Study Sample

The number of forms distributed to the study sample of university students in accounting departments of business faculties reached (250), (245) of them were retrieved, i.e (98%), and the faculty members in accounting departments were (50) (46) of them were retrieved, i.e (92%). All these forms are valid for the study. The study sample is described below.

- Description of the sample of students: Table 1 presents a description of the study sample consisting of students of business schools in Jordanian private universities in terms of academic year and gender. The table shows that the level of the fourth year was (43%) and (105) were questioned, while the lowest proportion of students in the first year by (15%) and (37) were questioned. This can be linked to the university admissions policies, which have negatively affected private universities. As for the gender variable, the percentage of males was 76% and 187 of them responded.

Table 1. Description of the sample of students staff

Academic year	Frequency	Percentage	Gender	Frequency	Percentage
1 st	37	15%	Male	187	76%
2 nd	42	17%	Female	58	24%
3 rd	61	25%			
4 th	105	43%			
Total	245	100%		245	100%

- Description of the sample of faculty members: Table (2) below describes the study sample consisting of faculty members in accounting departments of the business faculties, in terms of academic experience outside and inside the university. The total number of teaching experience (1-5 years) was the highest by (48%), with (22) faculty members, the least was for the new graduates with less than one year of experience by (17%) and (8). The category of teaching experience at the university was (1-5) years which is the largest proportion by (54%) and (25) faculty members. This can be linked to stability in private universities, which is relatively low.

Table 2. Description of the sample of academic staff

Years of experience	Teaching		University	
	frequency	percentage	frequency	percentage
Less than one year	6	13%	7	15%
From 1 – 5	22	48%	25	54%
From 6 - 10	10	22%	12	26%
11 years and more	8	17%	2	5%
Total	46	100%	46	100%

10.2 Discussing the Answers of the Study Sample

The study tool or the questionnaire was divided into (24) items divided into three groups to cover three hypotheses, i.e (8) questions for each of the hypotheses stipulated in the study. The answers of the study are discussed below:

- Test the validity of the measuring instrument: To measure the credibility or internal consistency of the study instrument, a correlation coefficient (alpha kronbach) was used, and with a rule of decision that if the correlation coefficient value is greater than or equal to 0.7, the results of the study should be generalized on the study community. Table 3 shows the value of the coefficient and the condition is observed in all items.

Table 3. Alpha-Cronbach's test results

Statement	1st group	2nd group	3rd group	All groups
correlation coefficient	0.77	0.81	0.83	0.78

10.3 Normal Distribution Test

In order to determine which statistical test can be relied upon to test the hypotheses of the study, it was necessary to determine whether the responses of the study sample follows a normal distribution or not, so the study used Kolmogorov-Smirnov (KS) test at the significant level (0.05). The rule of decision is that if the value of a level of significance is greater than (0.05), the distribution of data is normal. Table 4 shows that the responses to all subjects are distributed naturally.

Table 4. Test results (K-S)

Statement	1st group	2nd group	3rd group	All groups
level of significance (α)	0.19	0.35	0.16	0.23

10.4 Descriptive Statistics of the Responses of the Study Sample

Tables 5 and 7 describe the average responses of the study sample which were included in the study instrument according to Likert scale of 5 degrees, the lowest degree was (1) whereas the highest degree was (5) As follows:

- Describe the answers to the study sample for academic guidance. Table 5 shows that item (5) was the most acceptable of the views of students and faculty members regarding the provision of professors who guide accounting students regarding their registration and exams, the point of view of faculty members was by (4.85), and students' point of view was (4.40), the lowest response from the point of view of faculty members is item (6), which is related to the provision of educational and psychological specialists to guide the students of accounting for their behavior and social problems with the average of 2.97, while the less responsive item from students' point of view was paragraph (1), to educate new accounting students and guide them to choose the appropriate program for them which is consistent with their abilities and wishes, and the average (2.11). The total arithmetic mean of the group was greater than (3), ie the responses generally tended towards acceptance and approval.

Table 5. The average answers for the academic guidance items addressed to students of accounting departments

No.	Statements	Average answers of students	Average answers of teachers
1	New students will be guided to choose the appropriate program for them that is in line with their abilities and wishes	2.11	4.18
2	Explain to students all their responsibilities and rights during their studies	3.77	4.21
3	Provides students with information about the study plan and the materials contained therein	4.37	3.72
4	Students are given training courses that reduce their shortcomings and contribute to their efficiency	2.89	3.09
5	Students are provided with instructors who guide them regarding their registration and exams	4.40	4.85
6	There are educational and psychological specialists to guide students about their behavior and social problems	2.63	2.97
7	There is a written guide that students can refer to and guide during their studies	3.57	4.12
8	Files and forms are kept for follow-up of students' guidance and in a comprehensive manner to various academic, social and behavioral fields	3.97	4.12
	Total average	3.46	3.91

- The answers to the study sample on supporting services are shown in Table 6, which shows that item (6) was the most acceptable and responsive by the faculty members regarding the assignment of some individuals to receive new accounting students to support them and facilitate registration procedures. Faculty members' point of view was (4.52) and the most acceptable item was (13) from students' point of view concerning the promotion and support of accounting students with special needs to engage in various activities of students to feel equality with others. On the other hand, the least responsive item from point of view of faculty members and students was item (12) concerning the grants and loans to students of accounting who need to take their hands in completing their studies easily, from the students' point of view (2.77). The total arithmetic mean of the group was greater than (3), ie, the responses tended towards acceptance and approval.

Table 6. The average answers for supporting services sections provided to students in accounting departments

No.	Statements	Average answers of students	Average answers of teachers
9	Some individuals are assigned to receive new students to support them and facilitate the tasks and procedures for registering	4.10	4.52
10	Support programs are offered to students who are outstanding and scientifically creative in order to encourage and support them materially and morally to benefit them internally and nationally	3.92	4.12
11	The democratic environment is encouraged through the organization of elections and the regular screening of student representatives	3.03	3.12
12	Grants and loans are provided to students who need to take their courses easily	2.77	2.94
13	Students with special needs are encouraged and supported to engage in various student activities to feel equal	4.12	4.50
14	Providing students at the university with health and treatment services if they need them both inside and outside the university	4.00	4.42
15	Students have advanced technical and technological tools and databases to help them improve their scientific knowledge and broaden their research knowledge	3.87	4.31
16	Students have all the means to support their extracurricular activities from different stadiums, theaters or clubs	3.91	4.14
	Total average	3.72	4.01

- Describe the answers of the study sample for the services of graduates: Table (7) shows that item (20) was the most acceptable and response by faculty members and students alike regarding the graduates of accounting through social networking sites, especially with workers from outside the country to follow up by (3.30), and (3.11) from the point of view of students. The lowest response from the point view of faculty members and students was item (23) regarding the provision of employment services through communication with the employment offices and employers to secure their needs of staff, where the average arithmetic from the point of view of faculty members was (1.97), and from the students' point of view, it was (1.49). The total

arithmetic mean of the group was less than (3), ie, the responses tended to disagree.

There are no statistically significant differences in the opinions of faculty members and students regarding the compatibility of the services offered to the graduates of accounting departments in business faculties in Jordanian private universities with the standards of academic quality assurance in Jordan.

Table 7. The average answers for compatibility of the services offered to the graduates of accounting departments

No.	Statements	Average answers	Average answers
		of students	of teachers
17	There is a special record containing the graduates' data to be followed in practice and socially after their studies	3.03	3.27
18	There is an alumni club that ensures that graduates continue to share their experiences and benefit from them in the department and faculty	2.51	2.89
19	Graduates are represented in the department and college councils and are involved in various future plans and policies.	2.54	2.87
20	Communication with graduates through social networking sites and other means, especially with graduates working outside the state to follow up their various achievements	3.11	3.30
21	Specialized and advanced courses are held for graduates to update their information and ensure that they are kept abreast of various professional and technical developments	2.89	2.92
22	Regular meetings are held with the graduates to identify their opinion of the academic plans and programs offered to them and to meet the requirements of the renewed work	1.95	2.57
23	Providing graduates with recruitment services through continuous communication with recruitment offices and employers to secure their employees' needs	1.49	1.97
24	Communicate with employers whose graduates work to assess their performance and evaluate the academic programs offered to them	2.37	2.10
	Total average	2.60	2.74

10.5 Testing Hypotheses of the Study

Because the distribution of the response groups for the study sample follows the normal distribution, the study used the variance (ANOVA) (P) at the significant level of 0.05 and with the rule of decision stating that "if the value of α is less than or equal to (0.05), the null hypothesis is accepted stating there are no statistically significant differences, and rejecting the alternative hypothesis stating that there are differences. (T) value at the significant level of (0.05) with the rule if the value of the level of (α) is less than or equal to (0.05), the students of the accounting departments of business faculties have access to student services in conformity with the standards of academic quality assurance in Jordan. the hypotheses of the study are presented as follows:

In light of the above, the study hypotheses can be formulated as follows:

- Test the hypothesis of the first study which states: "There are no statistically significant differences between the views of the faculty members and students regarding the compatibility of the academic guidance services provided to students of accounting departments of business faculties in Jordanian private universities with academic quality assurance standards in Jordan". Table (8) shows that the level of (α) for the test of variance (P) was greater than (0.05). This means rejecting the null hypothesis and stating differences and the lack of agreement between students and faculty members about the compatibility of the academic guidance services provided to the accounting students with Quality Assurance Standards in Jordan. On the other hand, Table 8 shows the views of faculty members and students on the academic extension services, and the value of (α) level of the test is established. Each category considers that the academic extension services are consistent with academic quality assurance standards. In other words, there are conflicting views between both students and faculty about academic counseling services offered to students.

Table 8. Result of the first hypothesis

Statements	Variance (P) between students and faculty members	Compatibility (T) from the point of view of faculty members	Compatibility (T) from the point of view of students
(α) level of significance	0.12	0.031	0.042
Results	There are differences	Appropriate	Appropriate

- The second study hypothesis which states that “there are no statistically significant differences between the views of faculty members and students regarding the compatibility of supporting services offered to students of accounting departments of business faculties at Jordanian private universities with the standards of academic quality assurance in Jordan. Table (9) shows that the level of (α) for the test of variance (P) was greater than (0.05). This means rejecting the null hypothesis and stating differences and lack of agreement between the students and the faculty about the compatibility of supporting services provided to accounting students with the standards of Quality Assurance in Jordan. On the other hand, Table 9 also shows the views of faculty members and students on the supporting services provided to students. It is constructed through the value of (α) level of the test that each category considers that the services provided are consistent with academic quality assurance standards. That is, the views of students and faculty members on support services.

Table 9. Result of second hypothesis of the study

Statements	Variance (P) between students and faculty members	Compatibility (T) from the point of view of faculty members	Compatibility (T) from the point of view of students
(α) level of significance	0.23	0.034	0.039
Results	There are differences	Appropriate	Appropriate

- The hypothesis of the third study which states that “There are no statistically significant differences in the opinions of faculty members and students regarding the compatibility of the services provided to the graduates of accounting departments of business faculties in Jordanian private universities with academic quality assurance standards in Jordan”. Table (10) shows that the level of (α) for the test of variance (P) was greater than (0.05). This means rejecting the null hypothesis and stating that there is no agreement between the students and the faculty members about the compatibility of the services offered to the graduates of accounting with the academic quality assurance standards in Jordan. On the other hand, Table 10 shows the views of faculty members and students on the services provided to graduates. The value of (α) test indicates that each category finds that these services do not conform to the standards of Quality Assurance Academy.

Table 10. Result of the third hypothesis of the study

Statements	Variance (P) between students and faculty members	Compatibility (T) from the point of view of faculty members	Compatibility (T) from the point of view of students
(α) level of significance	0.12	0.10	0.20
Results	There are differences	Appropriate	Appropriate

11. Conclusion

The study aimed at finding out the compatibility of student services provided to the students of accounting departments of business faculties at private Jordanian universities with the standards of academic quality assurance in Jordan through a field study that dealt with the standard of student services as per the academic quality assurance standards in Jordan. Namely academic guidance, support services and alumni services. A questionnaire was prepared for the study, which was distributed to a sample of (245) students from accounting departments and (46) faculty members in the accounting field. In order to describe the sample of the study, frequency and relative frequency were used. The ANOVA test was used as well to test the hypotheses of the study and (T) test to identify the direction and opinion of each category of the study sample.

The study concluded that there is no agreement between the students and faculty members regarding the compatibility of academic guidance services provided to the accounting students with the academic quality assurance standards in Jordan. Each category considers that some of the elements of academic guidance services are in line with the academic quality assurance standards, ie there is a moderate level of satisfaction. This finding is in line with the results of (Ong & Nankervis, 2012) study at the Malaysian universities level, on the other hand, it contrasts with that of Australian universities. The results of the study showed that there is no difference between the categories of students and faculty members on the compatibility of the services provided to accounting students with the academic quality assurance standards in Jordan. Although each category considers that there are some elements of supporting services that are consistent with the standards of academic quality assurance but in different proportions, that is, there is a different level of satisfaction. The results of the study do

not depart from (Yinka, 2017) study, which found that the level of supporting services provided to students in Nigeria was average. (Kaur, 2016), at Punjabi University of India found that higher education did not pay enough attention to students by providing social and academic support, and that the majority of students were dissatisfied with the level of services and the infrastructure of their universities. The results of the study also indicate that there is no agreement between students and faculty members regarding the compatibility of the services provided to accounting graduates with the standards of quality assurance in Jordan. Each category considers that these services are not in line with the standards of academic quality assurance. The level of satisfaction with services was poor. The results of the study are similar to those of (Chopra et al., 2014) study, which showed dissatisfaction of graduation in Indian universities with the services offered to them and did not live up to their aspirations.

In light of the findings, the study recommends the need to activate the academic guidance of accounting students in a more practical way by increasing the education of students and developing their own skills in addition to pushing the faculty members to exercise their guidance role more. A comprehensive review of the support services provided by the private universities for students to ensure that they are achieved in practice and in line with the written this goes in line with the standards issued by the accreditation body of higher education institutions in Jordan, and this will increase the loyalty of students to the university and drive them towards innovation away from extreme behaviors. In addition to the need to focus on the services provided to graduate students and improve them because they represent the feedback of what the student acquired during the period of study.

12. Future Studies

The study suggests conducting further studies in the field of academic quality assurance in business schools in general and accounting departments in particular, by addressing one criterion of quality assurance standards for business schools and conducting an applied study, or by directing the study to other departments in business schools with the accounting department. Comparative studies may be conducted with one or more other countries. Studies can be conducted as well linking the reality of applying quality assurance standards with the curricular and non-curricular performance of students in Jordanian universities.

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