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TO WHAT EXTENT ACCOUNTING EDUCATION PROCESS IN IRAQ  
AGREE WITH THE INTERNATIONAL ACCOUNTING EDUCATION  
STANDARDS

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## ABSTRACT

Iraq faced major economic changes after 2003. The most important of which, integration into the global economy, and the entry of many foreign companies to it, especially in the field of oil industries. As a result, many new requirements have emerged, among them, the availability of local accounting staff who capable of meeting the needs of foreign companies, besides the local companies. The current research has focused on the first step to assess the eligibility and competency of the local accounting staff by determining the gap between the abilities and merit of the accounting education graduates in Iraq and the international accounting education standards. We used questionnaire to achieve this purpose. The questionnaire was distributed to three groups: students, teachers and employers, which together form the views of the parties involved in the educational process in Iraq. The analysis of the questionnaire showed the approximate gap in each of the first four standards of international accounting education standards.

## Introduction

The relationship between accounting education and business environment take extensive attention by academics and professionals alike, because this relationship have material effects on the functioning of the activities of organizations. Each business environment owns certain social, economic and political characteristics. Work in this environment requires compatibility with these characteristics in order to reach a better level of