
RESEARCH ARTICLE

Accreditation, Assurance of Learning, and Accounting Education Outcomes: Evidence from the Accounting Program at Qassim University's College of Business and Economics

Ibrahim Sweiti

Associate Professor, Department of Accounting, College of Business and Economics, Qassim University, Qassim, Saudi Arabia

Corresponding Author: Ibrahim Sweiti, **E-mail:** im.alswaiti@qu.edu.sa

ABSTRACT

This paper examines how accreditation-driven Assurance of Learning and quality assurance practices are associated with outcomes in a Saudi accounting programme housed within an AACSB-accredited College of Business and Economics. Using an explanatory single-case design, the study combines longitudinal programme indicators (2018–2025) with qualitative process evidence from internal quality documents and stakeholder interviews. Outcomes are compared between a pre-accreditation period (2018–2019) and a post-accreditation period (2021–2025), treating 2020 as a transition year. Quantitative change is assessed using before-and-after tests aligned with the measurement scale (e.g., tests of proportions and exact tests for small samples), supported by descriptive trend review; qualitative content analysis is used to explain observed patterns and assess plausible internal mechanisms. The design is intended to identify within-case temporal associations rather than causal effects. Results indicate a substantial post-accreditation improvement in internally controllable outcomes, particularly professional/national exam performance, a pattern consistent with stronger assurance-of-learning routines and faculty-development activity in the post-accreditation period. In contrast, employment within six months of graduation declined, suggesting that realised employment outcomes remain strongly conditioned by labour-market factors beyond programme-level control. Progression to postgraduate study remained broadly stable with no statistically significant post-accreditation shift. The study concludes that accreditation-associated quality-assurance processes may support measurable academic gains, while employability improvements require complementary institutional and labour-market support. Findings should be interpreted in light of the single-case design, the short pre-accreditation window, and the absence of a contemporaneous comparison programme.

KEYWORDS

Accounting education; Assurance of Learning; Accreditation; Quality assurance; Employability; Professional certification exams; Saudi Arabia.

ARTICLE INFORMATION

ACCEPTED: 01 July 2026

PUBLISHED: 22 August 2026

DOI: 10.32996/jefas.2026.8.8.14

1. Introduction

Quality assurance and accreditation have become central instruments for steering higher education systems toward accountability, transparency, and global competitiveness. In Saudi Arabia, these instruments have gained particular strategic importance in the context of Vision 2030, which calls for a diversified, knowledge-based economy supported by high-quality human capital. Within this agenda, the Council of University Affairs (2019) and the Education and Training Evaluation Commission (ETEC) have progressively institutionalized evidence-based quality management, outcome-based standards, and external accreditation across universities and academic programs.

Accounting education occupies a pivotal position in this landscape. Accounting graduates are expected not only to meet national regulatory requirements but also to compete in regional and international labor markets and to qualify for professional certifications such as SOCPA, CPA, and CMA. As a result, accounting programs are under pressure to demonstrate that their curricula, teaching practices, and learning outcomes align with both professional standards and evolving expectations for digital literacy, ethics, and sustainability. While international bodies such as AACSB and the International Federation of Accountants (IFAC)

have issued comprehensive standards for accounting education, it remains unclear how these standards interact with national quality-assurance frameworks—particularly in emerging economies—to shape program design and graduate outcomes.

Existing research has examined quality assurance in higher education from several angles, including conceptualizations of quality (Harvey & Green, 1993), the role of accreditation in enhancing accountability and transparency (Harvey & Williams, 2010; Stensaker et al., 2011), and the impact of accreditation on employability, student learning outcomes, and professional certification success in business and accounting programs (AACSB International, 2024; Lakhal & Sévigny, 2015; Twyford & Dean, 2023; Nagle, Menk, & Rau, 2018). However, much of this literature is situated in Western or multi-institutional contexts and focuses on a single accreditation regime. There is limited empirical evidence on how national accreditation frameworks, such as the National Center for Academic Accreditation and Evaluation (NCAAA) in Saudi Arabia, in combination with international accreditation (AACSB), translate into concrete changes in curriculum, assurance-of-learning systems, and stakeholder perceptions within a specific accounting program. To address this gap, this study investigates the Bachelor of Accounting program at Qassim University's College of Business and Economics. The program has undergone a comprehensive quality-assurance process, has obtained NCAAA program accreditation, and operates within an AACSB-accredited business school. This dual accreditation provides a unique opportunity to explore how quality assurance is enacted at the program level and how it influences teaching practices, curriculum design, student learning outcomes, and graduate employability in an emerging-economy context.

Guided by an integrated theoretical framework combining Quality as Transformation, stakeholder theory, and an input–process–output (IPO) perspective, this study makes three contributions to the literature on accreditation and accounting education. First, it moves beyond a purely compliance-oriented view of accreditation by examining accreditation as a process that may operate through internal quality culture, assurance-of-learning routines, curriculum alignment, and faculty engagement rather than through direct effects on all graduate outcomes. Distinguishing internally shaped educational processes from externally conditioned outcomes provides a theoretical basis for explaining why post-accreditation patterns may differ across professional examination performance, employability, enrolment, and postgraduate progression. Second, the study contributes longitudinal programme-level evidence from an emerging-economy context that remains underrepresented in the accreditation literature. The dual setting of NCAAA programme accreditation and an AACSB-accredited college allows the study to document how national and international quality frameworks coexist in practice and how changes in curriculum design, assessment alignment, and assurance-of-learning routines are reflected in programme evidence over time. Third, the study illustrates how an explanatory single-case design can combine quantitative pre–post indicators (H1–H3) with qualitative process evidence (H4) to examine within-case changes and plausible mechanisms. The design does not isolate accreditation from all concurrent institutional or external changes; accordingly, the contribution lies in theory-informed explanation and analytical transferability rather than causal identification or statistical generalization.

The remainder of the paper is structured as follows: Section 2 reviews the literature and develops the hypotheses; Section 3 presents the methodology; Section 4 reports the findings and hypothesis-testing results; Section 5 discusses their implications; and Section 6 concludes with limitations and avenues for future research.

2. Literature Review and Hypothesis Development

This section synthesizes the main strands of prior work that underpin the study and develops hypotheses on how accreditation-driven quality assurance affects accounting program outcomes. The focus is on four key relationships: (1) accreditation and graduate employability, (2) accreditation and professional certification success, (3) accreditation and enrolment/progression to postgraduate study, and (4) internal mechanisms, quality systems, faculty development, and digital transformation that mediate these links.

2.1. Quality Assurance, Accreditation, and the Concept of Educational Quality

Quality assurance in higher education has evolved from narrow control-oriented approaches to broader frameworks centered on continuous improvement and transformation. Harvey and Green (1993) conceptualize quality as a multidimensional construct, excellence, fitness for purpose, value for money, and transformation, arguing that true quality lies in the transformative impact on students' knowledge, skills, and values. This "quality as transformation" view is particularly relevant for professional programs such as accounting, where graduates must be prepared for complex labor markets and ethical responsibilities. At the global level, quality assurance systems increasingly promote benchmarking, transparency, and accountability, and evidence suggests that external quality assurance processes (including accreditation) can influence institutional practices and improvement efforts (Harvey & Williams, 2010; Stensaker et al., 2011). In Saudi Arabia, this shift is reflected in national reforms that emphasize evidence-based quality management and outcomes-focused accreditation (Aburizaizah, 2022; Kayyali, 2023). The Ministry of Education's Higher Education Governance and Standards Framework (Council of University Affairs, 2019; ETEC, 2025) and the NCAAA's academic accreditation policies and program accreditation standards codify expectations regarding curriculum design, learning outcomes, and continuous improvement (NCAAA, 2022; ETEC, n.d.). The Education and Training Evaluation Commission, through the NCAAA, operationalizes these expectations via program accreditation processes, peer review, and periodic follow-up (ETEC, 2025). However, several studies warn that quality assurance can become a bureaucratic exercise if it is focused solely on documentation. Lisievi (2015) argues that overemphasis on compliance may constrain innovation and reduce quality to a tick-box activity. Greculescu and

Todorescu (2014) and Prisacariu (2015) similarly stress that the competence and engagement of academic staff, along with institutional learning and transparency, are crucial for quality systems to be genuinely developmental rather than purely regulatory. Stakeholder-oriented work further shows that engagement of students, faculty, employers and professional bodies is central to effective quality management (Attree, 2025).

Taken together, this literature frames accreditation as a potentially transformative mechanism—but only when embedded in robust internal systems and stakeholder engagement, rather than treated as a one-off certification (Timpson & Bayerlein, 2021).

2.2. Accreditation, Quality Assurance and Graduate Employability

Graduate employability is a core performance indicator for business and accounting programs. Systematic reviews of accounting employability highlight persistent skills gaps and emphasize the importance of communication, analytical thinking, ethics, and digital competencies alongside technical knowledge (Nie & Mastor, 2024). In the Saudi context, Bindawas (2024) finds misalignment between the skills emphasized in business curricula and those demanded by employers, underscoring the need for structured employer engagement and competence-based education. Prior research suggests that international accreditation is often interpreted as a signal of higher program quality and can strengthen employers' confidence in graduates, which may translate into better early-career opportunities (Lindsay & Campbell, 2003; Grossman & Johnson, 2016). One strategy for enhancing employability is to engage students in industry-based experiences through work-integrated learning (WIL); evidence from accounting education suggests that industry-led experiences can support the development of students' employability skills (Twyford & Dean, 2023). Accreditation frameworks—particularly AACSB—explicitly require schools to articulate learning goals and operate systematic Assurance of Learning (AOL) processes that use assessment evidence for continuous improvement (AACSB International, 2024). Empirical work on AOL implementation further explains how these processes translate into clearer learning outcomes, stronger curriculum alignment, and more consistent assessment practices (Lakhal & Sévigny, 2015). Employer-focused experimental evidence also suggests that AACSB accreditation can serve as a labor-market quality signal, as employers are more willing to hire entry-level accounting candidates when the degree is associated with an AACSB-accredited institution (Grossman & Johnson, 2016). These findings align with stakeholder-based views of quality, where accreditation signals curriculum relevance and assures employers that graduates have been trained against explicit competence frameworks (Attree, 2025; Harvey & Williams, 2010; Stensaker et al., 2011). In Saudi Arabia, national accreditation (NCAAA) interacts with international frameworks (e.g., AACSB) to emphasize employability-related outcomes, including soft skills, ethics, and digital readiness (Aburizaizah, 2022; ETEC, 2025; AACSB International, 2023, 2024). This suggests a positive association between accreditation-driven quality assurance and graduate employability in accounting. Although accreditation may strengthen the employability signal of an accounting programme by improving curriculum alignment, assessment practices, and stakeholder confidence, employment outcomes are not determined by programme quality alone. Immediate employment after graduation is also shaped by labour-market absorption capacity, employer demand, cohort size, graduate preferences, geographic mobility, and the effectiveness of institutional career-support systems. Therefore, in this study, employment within six months is treated as a realised labour-market outcome rather than a pure measure of educational quality or graduate capability.

Hypothesis 1 (H1): Accreditation-driven quality assurance is positively associated with graduates' immediate employment outcomes in accounting education, operationalized as employment within six months of graduation.

2.3. Accreditation, Internal Quality Systems and Professional Certification Success

Professional certification is another central benchmark of the quality of accounting education. International Education Standards (IES) issued by IFAC seek to align university curricula with the competencies required for professional qualifications such as SOCPA, CPA, and CMA (IFAC, 2025). Studies emphasize that when curricula and assessments are aligned with IES, graduates are better prepared for professional examinations and more attractive to employers (International Federation of Accountants (IFAC), 2025; Al-Hattami, 2021). Accreditation interacts strongly with this professional agenda. AACSB standards require business schools to implement assurance-of-learning (AOL) systems that specify learning goals, measure student achievement, and use results to improve curricula (AACSB International, 2023, 2024). Timpson and Bayerlein (2021) show that external accreditation agencies push accounting programs to formalize learning outcomes and assessment rubrics, creating stronger alignment with professional standards. Ito et al. (2024) find that AACSB accreditation improves curriculum coherence, teaching quality, and AOL practices, thereby strengthening preparation for advanced and professional study.

Evidence from exams confirms these patterns. Nagle et al. (2018) show that institutional characteristics, including accreditation status, faculty qualifications, and program design, significantly explain variation in CPA exam pass rates, with accredited programs performing better on average. Coupled with Saudi initiatives that financially support the acquisition of accredited professional certificates and expand the list of supported certifications (Human Resources Development Fund [HRDF], HRDF, 2025), this literature supports the expectation that accreditation-driven quality assurance should translate into higher professional certification success for graduates of accredited programs.

Hypothesis 2 (H2): Accreditation-driven quality assurance is positively associated with accounting graduates' performance in professional certification pathways (e.g., SOCPA, CPA, CMA).

2.4. Accreditation, Perceived Quality, Enrolment and Progression to Postgraduate Studies

Accreditation also functions as a quality signal to prospective and current students. Jacqumin and Lefebvre (2021) show that international business school accreditations (AACSB, EQUIS, and AMBA) positively influence students' revealed preferences, as reflected in enrollment decisions. Similarly, Javed and Alenezi (2023) report that sustainable quality-assurance practices in higher education are associated with higher student satisfaction and stronger demand for accredited programs. Accreditation thereby contributes to enrolment growth by signaling credibility, improved learning conditions, and better career prospects. For Saudi accounting programs, national NCAAA accreditation and international labels such as AACSB are widely publicized and used in marketing and ranking narratives (ETEC, 2025; AACSB International, n.d., para. 1). These labels reassure students and families that programs meet national and international standards related to governance, curriculum, teaching, learning resources, and outcomes (Aburizaizah, 2022; Kayyali, 2023). As a result, accredited programs are expected to attract more applicants and sustain higher enrolment.

Accreditation may also affect progression to postgraduate study. Ito et al. (2024) find that AACSB-accredited institutions tend to develop stronger assurance-of-learning systems and curriculum alignment, thereby preparing students more effectively for advanced studies. Nagle et al. (2018) observe that graduates of accredited accounting programmes are more likely to pursue postgraduate education, partly because of better academic preparation and recognition of their undergraduate degree. AACSB's emphasis on continuous improvement and transparency in student outcomes further supports smoother transitions from undergraduate to postgraduate levels (AACSB International, 2024). These insights suggest that accreditation-driven quality assurance enhances both program attractiveness at the entry stage and graduates' propensity to continue into postgraduate study.

Hypothesis 3a (H3a): Accreditation-driven quality assurance is positively associated with student enrolment in the accounting program.

Hypothesis 3b (H3b): Accreditation-driven quality assurance is positively associated with graduates' progression to postgraduate accounting and related studies.

2.5. Internal Quality Culture, Faculty Development and Digital Transformation as Plausible Mechanisms

The effect of accreditation on outcomes is not automatic; it depends on how institutions internalize standards and translate them into everyday practices. Several studies highlight internal quality culture and faculty development as critical mechanisms. Oakland (2014) conceptualizes Total Quality Management (TQM) as a holistic approach that embeds continuous improvement, collaboration, and evidence-based decision-making into institutional routines. Astin's (1993) Input–Process–Output (IPO) model provides a practical framework to link resources and educational processes to outcomes, emphasizing the importance of feedback loops and stakeholder participation. Astin's model continues to inform quality assurance research, particularly in illustrating how educational inputs and feedback mechanisms interact to enhance institutional effectiveness. Johnston-Guerrero (2014) later reviewed the second edition of *Assessment for Excellence* and affirmed its enduring relevance to contemporary higher education assessment, highlighting its emphasis on evidence-based improvement and stakeholder engagement. Mirasol et al. (2021) empirically demonstrate that effective feedback and stakeholder involvement are essential for sustaining educational quality.

Evidence points to a link between faculty professional development and student learning, though the strength of this link can differ across contexts (Rutz et al., 2012; Pelletreau et al., 2018). In accredited settings, sustained professional development is often associated with better teaching and stronger learning outcomes (Pelletreau et al., 2018). Yet, Vosselman (2022) cautions that heavy performance measurement and workload pressures may weaken quality initiatives if they are not managed fairly. Taken together, this suggests that an internal quality culture—supported by reasonable workloads, development opportunities, and active engagement with AOL—can help explain how accreditation translates into improved program outcomes.

At the same time, digital transformation is reshaping quality assurance in accounting education. Ballantine (2024) reviews AI in accounting education and highlights both threats and opportunities, arguing that AI-enabled systems can enhance assessment authenticity, feedback and data analytics. Strakos et al. (2023) show how learning management systems (LMS) can be used to monitor learner performance and support data-informed interventions. In the domain of quality assurance more broadly, Al-Hattami et al. (2024) discuss how blockchain and AI can improve transparency, traceability and efficiency in accreditation and QA processes. These technologies support real-time monitoring of learning evidence, secure storage of accreditation documentation and integrated dashboards for key performance indicators.

In the Saudi context, where national strategies emphasize digital government and data-driven decision-making, these technologies can amplify the effects of accreditation by making QA more robust, transparent and responsive (Council of University Affairs, 2019; ETEC, 2025).

Collectively, this literature points to a process-based explanation rather than an automatic accreditation effect. Accreditation requirements can encourage institutions to strengthen internal quality systems, invest in faculty development, and adopt digital QA tools; such changes may in turn be associated with better outcomes in certification success and other programme indicators.

In a single-case setting, these links are best treated as plausible mechanisms to be examined through process evidence rather than as statistically identified mediation.

Hypothesis 4 (H4): Accreditation-associated changes in programme outcomes are plausibly linked to strengthened curriculum alignment and external benchmarking practices (e.g., KPI-I-03, KPI-I-07).

Overall, the literature converges on a conceptual model in which accreditation-driven quality assurance may reshape internal quality culture and systems, curriculum alignment, assurance-of-learning processes, faculty development, and digital QA infrastructure (Harvey & Green, 1993; Oakland, 2014; Astin, 1993; Javed & Alenezi, 2023). These internal processes may be associated with three main domains of programme performance: graduate employability (H1), professional certification success (H2), and enrolment and progression to postgraduate study (H3). Within this model, curriculum alignment and external benchmarking constitute a plausible pathway connecting accreditation-related quality practices to observed outcomes (H4). The empirical analysis examines whether these expected patterns are visible within the Qassim University case without treating the pre–post comparison as causal identification.

3. Research Methodology

This study adopts an explanatory single-case design and draws on two complementary strands of evidence. First, quantitative pre–post tests are conducted on annual institutional indicators to evaluate H1–H3. Second, qualitative process evidence from documents and interviews is used to explain observed patterns and to assess H4. The methodological approach follows Yin's (2018) case study framework, emphasizing triangulation, explanation-building, and systematic comparison of evidence with theoretical expectations. The design is longitudinal and explanatory rather than quasi-experimental: it is used to identify within-case temporal patterns and plausible mechanisms, not to estimate a causal treatment effect of accreditation. Accordingly, five hypothesis tests/propositions (H1, H2, H3a, H3b, H4) derived from the literature guide interpretation of the collected evidence.

3.1 Research Design

The case study design focuses on a single, information-rich case: the Bachelor of Accounting program at Qassim University, which is accredited by the National Center for Academic Accreditation and Evaluation (NCAAA) and operates within a College of Business and Economics accredited by the Association to Advance Collegiate Schools of Business (AACSB). This dual quality-assurance environment provides a useful setting for examining how national programme accreditation and international business-school accreditation coexist and are reflected in academic practices, student experiences, and institutional performance. Following Yin's (2018) principles, the research design incorporates multiple sources of evidence and follows a logical chain of reasoning that links theoretical propositions to empirical patterns. Because there is no contemporaneous comparison programme, the design does not claim to isolate accreditation from concurrent institutional, policy, or labour-market changes.

3.2 Data Collection

To develop a comprehensive and balanced understanding of the phenomenon, the study draws on five main data sources:

- i. **Self-Study Report (SSR):** The SSR provided detailed documentation regarding curriculum structure, learning outcomes, assessment methods, program strengths and weaknesses, and quality-enhancement initiatives implemented during the accreditation process. Because the SSR was produced for institutional quality-assurance and accreditation purposes, it is treated here as contextual and process evidence and is triangulated with annual reports, archived course materials, and interview evidence rather than used as independent proof of an accreditation effect.
- ii. **Annual Program Reports:** These reports offered longitudinal evidence on student performance, employability trends, enrolment numbers, faculty development activities, and continuous improvement actions aligned with accreditation requirements. This information was essential for examining the hypotheses related to employability and progression (H1–H3).
- iii. **Semi-Structured Interviews with Students and Alumni:** Interviews were used to gain insight into how participants perceived the program's role in preparing them for employment, motivating professional certification, and influencing decisions about postgraduate studies. These accounts were used for explanation-building and contextual interpretation of H1–H3, not to estimate effect sizes or establish causal attribution.
- iv. **Interviews with Faculty Members and Administrators:** These interviews provided an internal institutional perspective on changes in curriculum alignment, teaching and assessment practices, digital transformation initiatives, and the overall quality culture of the program. These perspectives were used primarily to examine the plausible process mechanisms proposed in H4 and were interpreted alongside documentary evidence.
- v. **Archived Course Materials and Internal Documentation:** A review of historical course syllabi, assessment rubrics, assurance-of-learning (AOL) reports, and curriculum maps helped establish how accreditation requirements have influenced the program's design and evolution over time.

3.3 Data Analysis

Study populations and units of analysis. This study evaluates multiple outcome domains and therefore relies on multiple study populations and data streams. Employability outcomes are drawn from graduate-tracking data; programme demand is captured through enrolment and registration records; and the internal quality culture component is informed by faculty interviews and documentary evidence. Employment within six months was used as an institutional proxy for immediate employment outcomes. However, this indicator is interpreted cautiously because it captures realised labour-market placement rather than the full multidimensional construct of employability, which may also include job quality, work readiness, career progression, and employer perceptions. Consequently, the unit of analysis and the effective sample size (N) differ across hypotheses (e.g., graduates, enrolled students, or annual institutional aggregates). This variation is inherent to the study design rather than a limitation; accordingly, the statistical procedures are matched to each outcome's measurement scale (proportions versus counts) and the available sample size, while the mediating mechanism is examined qualitatively using interviews and documents.

Data analysis followed a two-strand approach. First, quantitative pre-post comparisons (2018–2019 vs 2021–2025; excluding 2020) were conducted for proportion outcomes using two-proportion z-tests and for small-sample count outcomes using appropriate exact tests (H1–H3). Second, qualitative content analysis of documents and interview data was conducted to explain patterns and evaluate the process mechanism proposed in H4. For the qualitative strand, analysis proceeded in two phases: inductive coding followed by deductive organization aligned with the study constructs. The inductive phase allowed insights to emerge from the data, while the deductive phase linked themes to the theoretical framework. The analytic process included: (i) open coding of interview transcripts and documents; (ii) grouping codes into broader thematic categories aligned with the study constructs and hypotheses; and (iii) explanation-building, where emerging themes were compared with theoretical expectations. No formal statistical mediation model was estimated for H4; the qualitative strand assesses whether the proposed mechanism is plausible and consistent with the available process evidence.

This iterative and reflective process supported a deeper understanding of how accreditation-driven quality assurance operates within the program.

3.3.1 Hypotheses testing strategy

To ensure alignment with the hypothesis development section, the empirical tests were conducted in the same order as the hypotheses appear in the paper (H1, H2, H3a, H3b, H4). Annual indicators were grouped into a pre-accreditation period (2018–2019) and a post-accreditation period (2021–2025), with 2020 treated as a transition year and excluded from the main pre-post contrasts. For proportion-based outcomes, pre-post differences were evaluated using tests for proportions; for count-based outcomes with very small pre-accreditation samples, exact or permutation-based approaches were used. H4 was assessed qualitatively as a proposed process mechanism using internal quality-assurance records, faculty-development documentation, and interview evidence rather than as a formal statistical mediation test.

3.4 Ensuring Trustworthiness

Several strategies were used to strengthen the credibility and dependability of the findings: (i) triangulation across interviews, documents, and archival records; (ii) member checking with selected participants to confirm interpretations; (iii) maintaining an audit trail documenting the coding process and analytic decisions; and (iv) pattern matching, as recommended by Yin (2018), to compare empirical observations with hypothesized relationships. These procedures reduce reliance on any single source of evidence, although they do not remove the interpretive limitations inherent in a single-case design.

3.5 Ethical Considerations

All participants were informed of the study's objectives, and informed consent was obtained before data collection. Participation was voluntary, and responses were kept confidential. Institutional documents were analyzed in compliance with ethical research guidelines.

3.6 Methodological Scope and Interpretive Boundaries

The pre-post design does not include a contemporaneous comparison programme and therefore cannot isolate accreditation from concurrent changes in admissions, resourcing, labour-market conditions, institutional policy, or pandemic-related disruption. The two-year pre-accreditation window and unequal effective sample sizes across indicators further limit inference. Administrative QA records were originally produced for institutional purposes; they are therefore used as contextual and process evidence and triangulated with other sources rather than treated as independent verification of accreditation effects. H4 is examined as a plausible process mechanism, not as statistically identified mediation. Accordingly, throughout the paper, the term 'post-accreditation' denotes a temporal period and should not be read as attribution of all observed changes to accreditation.

4. Hypothesis Testing Results

This section reports the hypothesis-testing results in the same order as the hypotheses (H1–H4). Annual indicators are compared between the pre-accreditation period (2018–2019) and the post-accreditation period (2021–2025), treating 2020 as a transition year. For proportion outcomes, two-proportion z-tests are reported (with 95% confidence intervals and effect sizes such as risk

ratios/odds ratios). For count-based outcomes with very small pre-accreditation samples, exact permutation tests are used and interpreted as exploratory. H4 is evaluated qualitatively using process evidence (documents and interviews) to assess whether strengthened internal quality routines, curriculum alignment, and benchmarking are consistent with the proposed process mechanism. Because the pre-accreditation window is limited, effective sample sizes differ across indicators, and no contemporaneous comparison programme is available, results are interpreted as descriptive associations rather than causal effects.

Table 1. Summary of hypothesis-testing decisions.

Hypothesis	Decision	Key evidence (pre vs post)
H1 (Immediate employment within six months)	Not supported; interpreted as a boundary condition	Employment within 6 months decreased from 88.6% to 67.4%, suggesting that accreditation-related improvements did not automatically translate into higher immediate labour-market absorption.
H2 (Exams / KPI-I-05)	Strong pre–post support; causal attribution not established	Exam pass proportion increased from 19.1% to 81.5%; the design does not isolate accreditation from concurrent changes.
H3a (Enrolment/intake/graduates)	Exploratory descriptive support; attribution not established	Large increases in programme counts; exact permutation results are exploratory and may also reflect policy, capacity, or institutional growth.
H3b (Postgraduate progression)	Not supported	Progression rate stable (4.8% → 5.7%; $p=0.796$).
H4 (Mediation mechanism)	Qualitative evidence consistent with a plausible process mechanism; not formal mediation	Process evidence indicates stronger QA routines, curriculum alignment, and benchmarking after accreditation, consistent with the proposed mechanism.

4.1 Hypothesis 1 (H1) — Employability Outcomes

H1 is not supported. Employment within six months decreased after accreditation ($\Delta = -21.1$ percentage points; $z = -2.63$; $p = 0.0086$; $RR = 0.76$). Pre-accreditation (2018–2019) was compared with post-accreditation (2021–2025), excluding 2020 as a transitional year. A two-proportion z-test was applied.

Table 2. Descriptive pre–post summary of employment within 6 months

Period	Years	Tracked (n)	Employed (k)	Employment rate (k/n)
Pre-accreditation	2018–2019	35	31	88.57%
Post-accreditation	2021–2025	771	520	67.44%

Table 3. Two-proportion z-test comparing Pre (2018–2019) vs Post (2021–2025)

Difference (Post–Pre)	95% CI	Z	p (two-sided)	p (one-sided, Post > Pre)	RR (95% CI)	OR (95% CI)
-0.2113	(-0.3217, -0.1008)	-2.63	0.0086	0.9957	0.76 (0.67, 0.87)	0.27 (0.09, 0.77)

Short interpretation: The observed result does not imply that accreditation reduced employability. Rather, it shows that higher immediate employment did not accompany the post-accreditation period. The substantially larger post-accreditation graduate cohort also makes realised employment rates more sensitive to labour-market absorption capacity, employer demand, cohort composition, graduate-tracking practices, and institutional career-support mechanisms. H1 is therefore not supported in the hypothesised direction. More broadly, the pattern is consistent with the distinction between outcomes shaped substantially by internal educational processes and outcomes strongly conditioned by external labour-market forces; it should not be interpreted as a causal effect of accreditation on employment.

4.2 Hypothesis 2 (H2) — Professional/National Exams (KPI-I-05)

H2 receives strong pre–post support: KPI-I-05 (exam pass proportion) was substantially higher in the post-accreditation period ($\Delta = +62.4$ pp; $z = 9.95$; $p = 1.30 \times 10^{-23}$; $RR = 4.28$). Pre (2018–2019) was compared with Post (2021–2025), excluding 2020 as a transitional year. A two-proportion z-test (Post > Pre) was used. The result establishes a large temporal association but, given the single-case design, does not by itself isolate accreditation from other concurrent changes.

Table 4. Descriptive pre–post summary for KPI-I-05

Period	Years	Total N	Estimated passes (k)*	Pass proportion (p)
Pre-accreditation	2018–2019	42	8	0.1905
Post-accreditation	2021–2025	1544	1258	0.8148

Table 5. Inferential test for KPI-I-05 (two-proportion z-test: Post > Pre)

Difference (Post–Pre)	95% CI	Z	p (one-sided)	RR (95% CI)	OR (95% CI)
0.6243	(0.5040, 0.7446)	9.95	1.30×10^{-23}	4.28 (2.29, 7.98)	18.69 (8.56, 40.81)

Note: Estimated passes were computed as $k = \text{round}(\text{Actual\%} \times N)$, because only aggregated annual KPI percentages were available. The reconstruction may introduce minor rounding error and should be interpreted as an approximation to the underlying counts.

Short interpretation: The post-accreditation period shows a large and statistically significant improvement compared with the pre-accreditation baseline. This is the strongest quantitative pattern in the study and is consistent with strengthened internal learning-assurance processes, but the design does not establish that accreditation alone caused the increase. Year-to-year variation and the use of reconstructed pass counts warrant continued monitoring and cautious attribution.

4.3 Hypothesis 3a (H3a) — Enrolment, New Intake, and Graduates

H3a receives exploratory descriptive support for an increase in programme scale after accreditation, but attribution to accreditation is not established. Enrollment, new intake, and graduate counts increased markedly in the post-accreditation period; however, inference is limited by the very small pre-accreditation baseline (2018–2019 only). Observed increases may also reflect capacity expansion, admissions-policy changes, resourcing decisions, or broader institutional growth. Data and approach: annual programme counts for 2018–2025; Pre (2018–2019) versus Post (2021–2025), excluding 2020 as a transition year.

An exact permutation test on the difference in means (Post – Pre) was used; one-sided p-values (Post > Pre) are reported, with two-sided p-values for transparency.

Table 6. Descriptive pre–post summary of enrolment, new intake, and graduates (excluding 2020)

Outcome	Pre mean (2018–2019)	Post mean (2021–2025)	Difference (Post–Pre)	Post/Pre ratio	Comment
Total students in program	88.0	1041.8	953.8	11.84×	Large increase after accreditation
New intake (new enrollees)	23.5	261.6	238.1	11.13×	Large increase after accreditation
Graduates	21.0	308.8	287.8	14.70×	Large increase after accreditation

Table 7. Exact permutation test for H3a indicators (Post > Pre; excluding 2020)

Outcome	Observed mean difference	Exact p-value (one-sided)	Exact p-value (two-sided)	Interpretation
Total students in program	953.8	0.0476	0.0476	Supports increase (exploratory)
New intake (new enrollees)	238.1	0.0476	0.0476	Supports increase (exploratory)
Graduates	287.8	0.0476	0.1905	Supports increase (exploratory)

The full annual series is reported in Appendix A (Table A1).

4.4 Hypothesis 3b (H3b) — Progression to Postgraduate Studies

H3b is not supported. Progression to postgraduate study remained broadly stable from the pre- to the post-accreditation period ($\Delta = +0.94$ pp; $p = 0.796$). Pre (2018–2019) was compared with Post (2021–2025), excluding 2020 as a transition year. A two-proportion z-test was used. Because only two pre-accreditation cases progressed to postgraduate study, the result should be regarded as descriptive and interpreted cautiously.

Table 8. Descriptive pre–post summary of progression to postgraduate studies

Period	Years	Total N	Progressed (k)	Progression rate (k/n)
Pre-accreditation	2018–2019	42	2	4.76%
Post-accreditation	2021–2025	1544	88	5.70%

Table 9. Two-proportion z-test comparing postgraduate progression: Pre vs Post

Difference (Post–Pre)	95% CI	Z	p (two-sided)
0.0094	(-0.0561, 0.0748)	0.26	0.796

Short interpretation: The observed difference is small and statistically non-significant. The limited pre-accreditation cohort and very small number of pre-period progression cases reduce precision; accordingly, the result supports only the conclusion that no clear post-accreditation shift is evident in the available data.

4.5 Hypothesis 4 (H4) — Plausible Process Mechanism (Internal QA and Faculty Development)

H4 is evaluated qualitatively using process evidence from documents, QA records, and interview insights to assess whether stronger internal QA and faculty development are consistent with the proposed mechanism linking accreditation-related practices to observed programme outcomes. Post-accreditation process evidence indicates stronger internal QA routines involving curriculum alignment and benchmarking. Examples include clearer learning-outcome mapping, broader use of shared rubrics within Assurance of Learning (AOL), more frequent documentation of improvement actions and follow-up, KPI-based monitoring, and external benchmark comparisons (e.g., KPI-I-03 and KPI-I-07 routines). Faculty-development activities also appear more closely aligned with assessment and AOL needs, supported by digital QA tools and reporting templates. These patterns provide process evidence that is consistent with a plausible internal mechanism for the stronger changes observed in internally controllable outcomes such as examination performance. They do not constitute a formal statistical test of mediation.

H4 is therefore treated as qualitatively supported at the level of a plausible process mechanism: the available evidence is consistent with strengthened QA routines, curriculum alignment, benchmarking practices, faculty development, and digital QA tools forming part of the pathway through which accreditation-related quality processes may be associated with observed outcome patterns. The evidence should not be interpreted as proof of a causal mediating effect.

5. Discussion

The findings indicate that post-accreditation changes are more pronounced for outcomes closely connected to internal educational processes than for outcomes heavily conditioned by external labour-market forces. The largest quantitative difference is observed in professional and national examination performance (H2). This pattern is consistent with the argument that stronger assurance-of-learning routines, curriculum coherence, and assessment alignment can accompany accreditation-related quality processes. It also aligns with prior studies showing that accreditation frameworks—particularly AACSB and comparable systems—emphasize learning-outcome articulation, assessment rigor, and feedback mechanisms (AACSB International, 2023, 2024; Timpson & Bayerlein, 2021; Ito et al., 2024). Within the limits of the present design, the result is best interpreted as evidence of a strong post-accreditation association rather than as an isolated causal effect. The unsupported H1 further suggests that accreditation-related internal improvements need not be mirrored by immediate labour-market outcomes. This distinction between programme-influenced and externally conditioned outcomes helps explain why observed associations are outcome-specific rather than uniform.

In contrast, the decline in employment within six months of graduation (H1) highlights the limits of using realised employment as a direct indicator of programme-level quality. Graduate employment is sensitive to broader labour-market conditions, sectoral demand, cohort size and composition, graduate preferences, and career-support arrangements that lie partly beyond the direct control of academic programmes. The finding aligns with stakeholder-oriented perspectives, which emphasize that employability outcomes emerge from interactions among universities, employers, regulatory bodies, and macroeconomic conditions rather than from educational quality alone (Attree, 2025; Bindawas, 2024). Accordingly, the post-accreditation decline should not be interpreted as evidence that accreditation reduced employability; equally, the design does not permit the programme to attribute favourable or unfavourable employment changes to accreditation alone. Complementary strategies such as employer partnerships, work-integrated learning, and coordinated career support remain important.

The sharp post-accreditation growth in enrolment, intake, and graduate numbers (H3a) is consistent with increased programme scale and may also be compatible with a signalling role for accreditation, as suggested in prior research (Javed & Alenezi, 2023). However, the magnitude of the change requires particular caution because policy decisions, capacity expansion, admissions changes, and institutional growth strategies offer plausible alternative explanations. The stability of postgraduate progression rates (H3b) likewise suggests that no clear post-accreditation shift is evident in continuation to advanced study. Finally, the qualitative process evidence for H4 is consistent with a mechanism involving stronger internal quality routines, faculty development, curriculum alignment, and systematic feedback loops. In this study, that evidence is used for explanation-building rather than formal mediation testing. Taken together, the findings support a differentiated interpretation: accreditation-related quality processes may be most visible in internally managed academic practices, while broader outcomes remain contingent on institutional and external conditions.

6. Conclusion and recommendations

This study provides case-based longitudinal evidence on how programme outcomes and internal quality-assurance practices changed across pre- and post-accreditation periods within a Saudi accounting programme. The strongest quantitative change is the substantial rise in professional and national examination performance, accompanied by qualitative process evidence of more structured learning-outcome mapping, assessment alignment, benchmarking, and follow-up routines. These patterns are consistent with the proposition that accreditation-related quality processes can support pedagogical consistency and evidence-based continuous improvement. Because the study does not include a contemporaneous comparison programme, however, the findings should be interpreted as within-case associations and process evidence rather than as a causal estimate of accreditation impact.

At the same time, employment within six months declined in the post-accreditation period, illustrating that realised labour-market outcomes are shaped by structural and contextual factors beyond programme-level control. This finding is best interpreted as a boundary condition on accreditation-related quality improvement rather than as evidence for or against accreditation itself. Similarly, the large post-accreditation growth in enrolment and graduate output is compatible with stronger programme demand but may also reflect admissions policy, capacity expansion, or institutional growth; the present design cannot separate these explanations. Postgraduate progression remained broadly stable. Overall, the evidence suggests that accreditation-associated quality processes are most clearly reflected in internally managed educational practices, whereas broader graduate outcomes require complementary institutional and labour-market support.

Several limitations should be noted. First, the single-case design and absence of a contemporaneous comparison programme constrain statistical generalizability and prevent causal attribution of observed pre–post differences to accreditation alone. Second, the pre-accreditation window is limited to 2018–2019, while post-accreditation observations cover five years, and effective sample sizes differ substantially across indicators; these features reduce the stability and comparability of some baseline estimates. Third, excluding 2020 as a transition year does not fully remove potential disruption associated with the COVID-19 pandemic, because institutional processes, teaching arrangements, labour-market conditions, and student behaviour may also have been affected in subsequent years. Fourth, admissions policies, capacity expansion, resourcing decisions, labour-market shifts, and other concurrent institutional changes may confound temporal comparisons. Fifth, the analysis relies partly on administrative KPI records and aggregated annual percentages, including reconstructed examination pass counts, which may introduce measurement and rounding constraints. Institutional documents such as the SSR were originally produced for quality-assurance and accreditation purposes and are therefore interpreted as process evidence rather than independent verification of impact. Finally, H4 is evaluated through qualitative explanation-building rather than formal statistical mediation. Future research should replicate the approach across multiple institutions or matched programmes, use longer and more balanced pre/post windows, incorporate student-level longitudinal data and richer graduate-tracking systems, and examine how accreditation interacts with digital quality-assurance tools and labour-market conditions. Taken together, the findings support a cautious conclusion that accreditation-related quality processes may contribute to stronger internal assurance-of-learning practices, but broader graduate success depends on a wider ecosystem of institutional and external conditions.

Declarations

Ethics approval and consent to participate: This study used institutional programme records and interviews. Ethical approval was obtained in line with institutional research guidelines. All interview participants provided informed consent, participation was voluntary, and confidentiality was maintained.

Consent for publication: Not applicable.

Availability of data and materials: The datasets generated and/or analysed during the current study are not publicly available due to institutional confidentiality and privacy considerations. Aggregated indicators and non-identifiable summaries are available from the corresponding author upon reasonable request, subject to institutional approval.

Author contributions: Conceptualization, methodology, data curation, formal analysis, investigation, writing—original draft, writing—review & editing: Author(s).

Acknowledgements: The author(s) thank the programme stakeholders who supported data access and participated in interviews, and acknowledge the institutional quality assurance units for providing relevant documentation.

AI Use Disclosure: Generative AI tools were used in a limited manner for language polishing and proofreading only. No new scientific content, analyses, results, or conclusions were generated by AI, and no unverified references were introduced. The author(s) remain fully responsible for the content and accuracy of the manuscript.

Funding: This research received no external funding.

Conflicts of Interest: The author declares no conflict of interest.

ORCID iD: [0000-0002-0014-3381](https://orcid.org/0000-0002-0014-3381)

Publisher's Note: All claims expressed in this article are solely those of the author and do not necessarily represent those of the affiliated organization, or those of the publisher, the editors and the reviewers.

Appendix A

Table A1. Full annual series for H3a indicators (2018–2025)

Year	Total number of students in the program	New enrollees (started the program in the report year)	Total number who completed the program (graduates)	Period
2018	83	24	21	Pre-NCAAA Accreditation
2019	93	23	21	Pre-NCAAA Accreditation
2020	395	100	86	NCAAA Accreditation Year
2021	405	97	91	Post-NCAAA Accreditation
2022	1083	288	203	Post-NCAAA Accreditation
2023	1063	284	256	Post-NCAAA Accreditation
2024	1205	327	321	Post-NCAAA Accreditation
2025	1453	312	673	Post-NCAAA Accreditation

References

- AACSB International. (2023). *2020 guiding principles and standards for business accreditation*. AACSB International. <https://www.aacsb.edu/-/media/documents/accreditation/2020-aacsb-business-accreditation-standards-june-2023.pdf>
- AACSB International. (2024). *2020 guiding principles and standards for business accreditation* (July 1, 2024 update). AACSB International. <https://www.aacsb.edu/-/media/documents/accreditation/2020-aacsb-business-accreditation-standards-final--july-1-2024.pdf>
- AACSB International. (n.d.). *College of Business and Economics, Qassim University*. AACSB Accredited Schools. Retrieved January 13, 2026, from <https://www.aacsb.edu/accredited/c/college-of-business-and-economics-qassim-university>
- Aburizaizah, S. (2022). The role of quality assurance in Saudi higher education institutions. *International Journal of Educational Research Open*, 3, 100127. <https://doi.org/10.1016/j.ijedro.2022.100127>
- Al-Hattami, H. M. (2021). University accounting curriculum, IT, and job market demands: Evidence from Yemen. *SAGE Open*, 11(2), 21582440211007111. <https://doi.org/10.1177/21582440211007111>
- Al-Hattami, H. M. (2024). What factors influence the intention to adopt blockchain technology in accounting education? *Humanities & Social Sciences Communications*, 11, 787. <https://doi.org/10.1057/s41599-024-03315-8>
- Astin, A. W. (1993). *Assessment for excellence: The philosophy and practice of assessment and evaluation in higher education*. Oryx Press.
- Attree, K. J. (2025). Stakeholder engagement in accreditation and quality assurance via the program advisory board: contributions and benefits. *Quality Assurance in Education*. <https://doi.org/10.1108/QAE-04-2025-0112>
- Ballantine, J. A., Boyce, G., & Stoner, G. (2024). A critical review of AI in accounting education: Threat and opportunity. *Critical Perspectives on Accounting*, 99, Article 102711. <https://doi.org/10.1016/j.cpa.2024.102711>
- Bindawas, A. (2024). Employability skills of business graduates in Saudi Arabia: Do academia and employers speak the same language? *Journal of Management and Business Education*, 7(2), 194–206. <https://doi.org/10.35564/jmbe.2024.0011>
- Council of University Affairs. (2019). Law of Universities (Royal Decree No. M/27, 02/03/1441H). Council of University Affairs. <https://www.cua.gov.sa/wp-content/uploads/2023/02/%D9%86%D8%B8%D8%A7%D9%85-%D8%A7%D9%84%D8%AC%D8%A7%D9%85%D8%B9%D8%A7%D8%AA->

%D8%A7%D9%84%D8%AC%D8%AF%D9%8A%D8%AF-%D8%A7%D9%84%D9%86%D8%B3%D8%AE%D8%A9-%D8%A7%D9%84%D8%A5%D9%86%D8%AC%D9%84%D9%8A%D8%B2%D9%8A%D8%A9.pdf

- Education and Training Evaluation Commission (ETEC). (2025). *Academic program accreditation*. <https://etec.gov.sa/en/centers/ncaaa/p/p-277e192e-0edd-4825-88db-619b5f8bae2b>
- Education and Training Evaluation Commission (ETEC). (n.d.). *Academic accreditation policies (Policy book)* [PDF]. National Center for Academic Accreditation and Evaluation (NCAAA). Retrieved January 13, 2026, from <https://media.etec.gov.sa/media/csejpis4/academic-accreditation-policies.pdf>
- Greculescu, A., & Todorescu, L. L. (2014). Quality assurance and the English teacher's profile in Romanian technical higher education. *Procedia – Social and Behavioral Sciences*, 143, 698–702. <https://doi.org/10.1016/j.sbspro.2014.07.466>
- Grossman, A. M., & Johnson, L. R. (2016). Employer perceptions of online accounting degrees. *Issues in Accounting Education*, 37(1), 91–109. <https://doi.org/10.2308/iace-51229>
- Harvey, L., & Green, D. (1993). Defining Quality. *Assessment and Evaluation in Higher Education*, 18(1), 9–34. <https://doi.org/10.1080/0260293930180102>
- Harvey, L., & Williams, J. (2010). *Fifteen years of quality in higher education*. *Quality in Higher Education*, 16(1), 3–36. <https://doi.org/10.1080/13538321003679457>
- Human Resources Development Fund (HRDF). (2025). HRDF supports 268 professional certifications. <https://www.hrdf.org.sa/en/media-center/news/general/hrdf-supported-professional-certifications/>
- Human Resources Development Fund (HRDF). (n.d.). Professional certificates. Retrieved January 13, 2026, from <https://www.hrdf.org.sa/en/programs/individuals/training/professional-certificates/>
- International Federation of Accountants. (2025). International Education Standards: Conforming amendments to the Framework for International Education Standards (Final pronouncement). <https://ifacweb.blob.core.windows.net/publicfiles/2025-03/IFAC-Education-Standard-Conforming-Amendments-Sustainability.pdf>
- Ito, H., Takeuchi, S., Yokoyama, K., Makita, Y., & Ishii, M. (2024). Impact of AACSB accreditation on education quality: Perceptions of faculty in an accredited school in Japan. *International Journal of Educational Management*, 38(3), 769–785. <https://doi.org/10.1108/IJEM-05-2023-0258>
- Jacqmin, J., & Lefebvre, M. (2021). The effect of international accreditations on students' revealed preferences: Evidence from business schools. *Economics of Education Review*, 85, 102192. <https://doi.org/10.1016/j.econedurev.2021.102192>
- Javed, Y., & Alenezi, M. (2023). A case study on sustainable quality assurance in higher education. *Sustainability*, 15(10), 8136. <https://doi.org/10.3390/su15108136>
- Johnston-Guerrero, M. P. (2014). *Review of the book Assessment for excellence: The philosophy and practice of assessment and evaluation in higher education (2nd ed.)*, by A. W. Astin & A. L. Antonio. *Journal of College Student Development*, 55(4), 427–429. <https://doi.org/10.1353/csd.2014.0033>
- Kayyali, Mustafa, An Overview of Quality Assurance in Higher Education: Concepts and Frameworks (2023). *International Journal of Management, Sciences, Innovation, and Technology (IJMSIT)*, 4(2), 01-04. <https://ssrn.com/abstract=4497492>
- Lakhal, S., & Sévigny, S. (2015). The AACSB Assurance of Learning process: An assessment of current practices within the perspective of the unified view of validity. *The International Journal of Management Education*, 13(1), 1–10. <https://doi.org/10.1016/j.ijme.2014.09.006>
- Lindsay, D. H., & Campbell, A. (2003). An examination of AACSB accreditation status as an accounting program quality indicator. *Journal of Business and Management*, 9(2), 125–135. <https://doi.org/10.1504/JBM.2003.141104>
- Lisievič, P. (2015). The forgotten side of quality: Quality of education construct impact on quality assurance system. *Procedia – Social and Behavioral Sciences*, 180, 371–375. <https://doi.org/10.1016/j.sbspro.2015.02.131>
- Mirasol, J. M., Necosia, J. V. B., Bicar, B. B., & Garcia, H. P. (2021). Statutory policy analysis on access to Philippine quality basic education. *International Journal of Educational Research Open*, 2, 100093. <https://doi.org/10.1016/j.ijedro.2021.100093>
- Nagle, B. M., Menk, K. B., & Rau, S. E. (2018). Which accounting program characteristics contribute to CPA exam success? A study of institutional factors and graduate education. *Journal of Accounting Education*, 45, 20–31. <https://doi.org/10.1016/j.jaccedu.2018.09.003>
- National Center for Academic Accreditation and Evaluation (NCAAA). (2022). *Program academic accreditation standards: 2022 updated version* [PDF, in Arabic]. Education and Training Evaluation Commission. https://www.qu.edu.sa/wp-content/uploads/2025/05/v1/2025-01-27-11-32-45_%D9%85%D8%B9%D8%A7%D9%8A%D9%8A%D8%B1-%D8%A7%D9%84%D8%A7%D8%B9%D8%AA%D9%85%D8%A7%D8%AF-%D9%84%D8%A8%D8%B1%D8%A7%D9%85%D8%AC-%D8%A7%D9%84%D8%AA%D8%B9%D9%84%D9%8A%D9%85-%D8%A7%D9%84%D8%B9%D8%A7%D9%84%D9%8A-%282022%29.pdf

- Nie, Y., & Mastor, N. H. (2024). Accounting employability: a systematic review of skills, challenges, and initiatives. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2433161>
- Oakland, J. S. (2014). *Total Quality Management and Operational Excellence: Text with Cases* (4th ed.). Routledge. <https://doi.org/10.4324/9781315815725>
- Pelletreau, K. N., Knight, J. K., Lemons, P. P., McCourt, J. S., Merrill, J. E., Nehm, R. H., Prevost, L. B., Urban-Lurain, M., & Smith, M. K. (2018). A faculty professional development model that improves student learning, encourages active-learning instructional practices, and works for faculty at multiple institutions. *CBE—Life Sciences Education*, 17(2), es5. <https://doi.org/10.1187/cbe.17-12-0260>
- Prisacariu, A. (2015). New perspectives of quality assurance in European higher education. *Procedia – Social and Behavioral Sciences*, 180, 119–126. <https://doi.org/10.1016/j.sbspro.2015.02.094>
- Rutz, C., Condon, W., Iverson, E. R., & Manduca, C. A. (2012). Faculty professional development and student learning: What is the relationship? *Change: The Magazine of Higher Learning*, 44(3), 40–47. <https://doi.org/10.1080/00091383.2012.672915>
- Stensaker, B., Langfeldt, L., Harvey, L., Huisman, J., & Westerheijden, D. (2011). *An in-depth study on the impact of external quality assurance*. *Assessment & Evaluation in Higher Education*, 36(4), 465–478. <https://doi.org/10.1080/02602930903432074>
- Strakos, J. K., Douglas, M. A., McCormick, B., & Wright, M. (2023). A learning management system-based approach to assess learning outcomes in operations management courses. *The International Journal of Management Education*, 21(2), 100802. <https://doi.org/10.1016/j.ijme.2023.100802>
- Timpson, M., & Bayerlein, L. (2021). Accreditation without impact: The case of accreditation by professional accounting bodies in Australia. *Australian Accounting Review*, 31(1), 22–34. <https://doi.org/10.1111/auar.12303>
- Twyford, E., & Dean, B. A. (2023). Inviting students to talk the talk: Developing employability skills in accounting education through industry-led experiences. *Accounting Education*. <https://doi.org/10.1080/09639284.2023.2191288>
- Vosselman, E. (2022). The performativity of accounting: Advancing a posthumanist understanding. *Qualitative Research in Accounting & Management*, 19(2), 137–161. <https://doi.org/10.1108/QRAM-04-2021-0062>
- Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). SAGE Publications.