



Original Article (Quantified)

Reviewing the undergraduate accounting curriculum with an approach to adapting to labor market needs

Behrouz Karimi¹ , Hojjatallah Salari² , Mohammad Hossein Ranjbar¹ , Mahnoosh Abedini³

1- Department of Accounting, BA.C, Islamic Azad University, Bandar Abbas, Iran.

2- Department of Accounting, BA.C, Islamic Azad University, Bandar Abbas, Iran.

3- Department of Educational Administration, Farhangiyen University, Tehran, Iran.

Receive:

08 October 2025

Revise:

17 December 2025

Accept:

07 January 2026

Keywords:

Accounting education,
Course topics,
Accounting job market,
Job market needs,
Professional abilities

Abstract

The present study aims to revise the accounting undergraduate curriculum with an approach to adapt to job market needs. The method of this research is applicable in terms of purpose, and mixed (qualitative-quantitative) in terms of implementation. The statistical population of the study includes 16 university experts with a PhD degree and professionals working in the accounting profession, selected by purposive sampling using the snowball technique. The data collection method was conducted by interview and questionnaire. Interpretive structural modeling (ISM) was used to analyze the findings and MICMAC software was used for ranking. Based on interpretive structural analysis, the research exploratory model has 13 factors. Accounting adapted to job market needs with strong theoretical knowledge factors, professional abilities, practical applicable skills, and professional ethics, which are at the first level of the model, are the most effective and dependent factors of the model. At the second level, the variable of cooperation with industry is placed with the factors of compulsory internship, cooperation with professional accountants and joint projects with industry, which affect higher-level factors and are affected by lower-level factors. At the third level, the variable of emphasis on soft skills is placed with the factors of communication skills, teamwork and critical thinking and problem solving, which affect higher-level factors and are affected by lower-level factors. At the last level (level four), revision of curriculum topics is placed with the factors of updating course content, increasing practical hours and adding new courses, which are the most effective and influential factors of the model.

Please cite this article as (APA): Karimi, B., Salari, H., Hossein Ranjbar, M. and Abedini, M. (2026). Reviewing the undergraduate accounting curriculum with an approach to adapting to labor market needs. *Management and Educational Perspective*, 8(1), 161-184.



<https://doi.org/10.22034/jmep.2025.564832.1607>



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Publisher: Research Center of Resource Management Studies and Knowledge-Based Business

Corresponding Author: Hojjatallah Salari

Email: ho.salari@iau.ac.ir

Extended Abstract

Introduction

The job market is defined as a dynamic and interactive environment in which the supply of labor from job seekers and the demand for labor from employers meet. This market is a concept that, in addition to being directly related to employment and wages, indicates the balance between the capabilities of the labor force and the economic needs of a society. In fact, the job market is a space where individuals with their skills and abilities seek job opportunities appropriate for them, and employers seek the labor force they need with specific conditions and capabilities. This interaction can affect the unemployment rate, labor productivity, and income levels, and play a key role in the economic development of society. The revision of the accounting undergraduate curriculum with an approach to adapting to the needs of the job market is intended to provide a platform for graduates to enter the job market with up-to-date and applicable skills and knowledge. In recent years, changes in new technologies such as artificial intelligence, blockchain, and digital financial technologies have highlighted the need to reform accounting educational content. These revisions should reduce the gap between university curricula and the practical needs of the job market and increase the ability of graduates to face emerging technologies and challenges (Zarei et al., 2025).

Recent studies have shown that many accounting curricula in universities are not yet fully aligned with new technologies and current job market needs. According to research, existing curricula at this level have inadequate coverage in areas such as artificial intelligence and blockchain, which are now recognized as the most key technologies in the digital transformation of accounting. This mismatch has reduced the employability of graduates and has created a demand for serious revisions in the education system. Revising the undergraduate accounting curriculum with an approach to adapting to job market needs is a vital matter that must be carried out based on technological developments, changes in the economic environment, and new market expectations. The job market is an interactive space in which labor supply and labor demand act simultaneously and reciprocally, shaping the quality of the labor force and the economic needs of society. In accounting, this market is changing rapidly and requires specialists who, in addition to strong theoretical knowledge, are proficient in new technologies such as artificial intelligence, data analytics, and digital financial technologies (Taylor & Lee, 2022). Considering the above, the main research question is: How does the review of accounting undergraduate curriculums with an approach to adapting to job market needs look like?

Theoretical Framework

Accounting Education

One of the potential benefits of the presence of computers in all areas was stated by Boyce as follows; Computer-based education can be a positive contribution to optimizing accounting education and thereby address many of the concerns raised. Internet-based simulation is another solution that has two specific advantages: first, it can develop general education and strengthen transferable skills. Second, no additional software is required to use this online tool, and the desired program can be easily copied using only a server bandwidth. In addition, web-based simulation can facilitate teamwork. Finally, this tool can recreate a real-life experience of an accountant (Brown et al., 2017).

Zarei et al. (2025) in a study titled Measuring the Compliance of Accounting Education Topics with the Needs of New Technologies examined the compliance of accounting education topics with new technological requirements and identified gaps between curricula and job market needs. The results showed that work experience has a significant positive relationship with the perception of the need for change. While a significant negative



relationship was observed between the age of the respondents and the perception of the importance of technologies.

Beik Boshrouyeh et al. (2023) investigated the causes of the gap between undergraduate accounting education and the needs of the profession in Iran. The final model of the gap between undergraduate accounting education and the needs of the profession in Iran was presented in the form of causal conditions, contextual conditions, intervening conditions, strategies, and consequences. Based on the research findings, the identified causal conditions and factors creating the gap are: new legal and regulatory requirements governing the country; rapid technological changes; globalization of the accounting profession; qualitative factors of education, such as not changing and updating the syllabus and educational texts quickly due to changes in the economic and financial environment, as well as the lack of updating of some university professors regarding the needs of the profession.

Research Methodology

The method of this research is applicable in terms of purpose, and mixed in terms of implementation (qualitative-quantitative). The statistical population of the research includes 16 university experts with a PhD degree and professionals working in the accounting profession, selected by purposive sampling using the snowball technique. The data collection method was conducted by interview and questionnaire.

Research findings

Interpretive structural modeling (ISM) was used to analyze the findings and MICMAC software was used for ranking. Based on interpretive structural analysis, the research exploratory model has 13 factors. Accounting that meets the needs of the job market with strong theoretical knowledge factors, professional abilities, practical applicable skills, and professional ethics, which are at the first level of the model, are the most effective and dependent factors of the model. At the second level, the variable of cooperation with industry is placed with the factors of compulsory internship, cooperation with professional accountants and joint projects with industry, which affect higher-level factors and are affected by lower-level factors. At the third level, the variable of emphasis on soft skills is placed with the factors of communication skills, teamwork and critical thinking and problem solving, which affect higher-level factors and are affected by lower-level factors. At the last level (fourth level), revision of curriculum is placed with the factors of updating curriculum content, increasing practical hours and adding new courses, which are the most effective and influential factors of the model.

Conclusion

The present study was conducted with the aim of revising the curriculum of the undergraduate accounting degree with an approach to adapting to the needs of the job market. The results of this study are consistent with the results of Zarei et al. (2025), Beik Boshrouyeh et al. (2023), Namazi & Salehi (2022), Carvalho & Almeida (2022), Wolcott & Sargent (2021), Piri Sagharloo et al. (2021), and Jamei (2018). Namazi & Salehi (2022) showed that the use of active learning methods leads to the effectiveness of education in the field of accounting. Knowledge enhancement: It is expected that the methods identified in this study will lead to improved effective education in the field of accounting and, as a result, the gap between the needs of society and the skills of accountants will be reduced. The results of this study can also be of great help to the accounting planning committee, professors of this field, and university educational committees in order to improve the quality of education, especially in the field of accounting.



Given the importance of practical experience, universities should design mandatory and structured internships in collaboration with accounting firms and organizations so that students can become directly familiar with the duties and responsibilities of an accountant in the workplace.