

## **Implementing Academic Governance Dimensions on the Accounting Programs in Applied Colleges at Saudi universities and their Role in Promoting Sustainable Development for Local Communities (Perspective of faculty members in the accounting programs and administrative leaders at the applied colleges)**

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### **Abstract:**

*The research aimed to figure out the commitment of applied colleges in Saudi governmental universities to implement the academic governance dimensions on the applied accounting programs and to know the most applicable of these dimensions. The research also aimed to know the role of applying the academic governance dimensions to accounting programs in promoting sustainable development of local communities. A questionnaire was designed in order to collect information from the research community from which a purposive sample was chosen that included four government universities (King Khalid, Qassim, Najran, and Jazan), the total number of participants was 118 out of 168 faculty members and administrative leaders in applied colleges, meaning a response rate of 70.2%. The research reached several results, the most important of which is that the academic governance dimensions are applied to accounting programs in applied colleges at Saudi universities, and that the most academic governance dimensions applied are organizational effectiveness came in first rank, transparency ranked second, responsibility ranked third, accountability ranked fourth, fairness ranked fifth, and participation ranked sixth, as for independence, it ranked seventh last, and it is not more applied in applied colleges, the research concluded that the reason for the weak application of the independence dimension to making recruitment and contracting decisions in applied colleges in Saudi universities is due to the fact that these decisions have become centralized and subject to the Ministry of Education, the research also found that applying the academic governance dimensions to accounting programs in applied colleges at Saudi universities have a role in promoting sustainable development of local communities. In light of these results, the research presented a set of recommendations, the most important of which is the necessity of spreading the culture of academic governance, clearly defining its principles and dimensions, and applying them to all applied college programs in Saudi universities. activating the application of the principle of necessary independence to make recruitment and contracting decisions with qualified faculty members.*

**Key Words:** *Academic governance dimensions, applied accounting programs, applied colleges, Saudi universities, sustainable development.*

### **1. Introduction:**

In modern world, academic governance has become one of the main pillars of universities to ensure the achievement of their vision and mission in order to become advanced in scientific, educational and

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research terms to better serve society and achieve sustainable development, in this regard, Ghadban (2021) explained that governance is a key factor that helps achieve sustainable development, and there is a close relationship between governance and sustainable development, so there cannot be sustainable development without the presence of good governance. Al-Obaili (2019) also confirmed that applying governance dimensions has a role in achieving the strategic goals of public education. Higher education governance is an indispensable process in the higher education sector and at all educational levels (Atallah & Ibraim, 2021). Therefore, the implementation of the academic governance dimensions is considered one of the matters to which educational institutions must attach utmost importance to ensure their growth and continuity and because of their significant positive impact on the preferences and desires of stakeholders and other beneficiaries.

Considering the above, the problem of the research can be summarized as follows:

(i) What is the reality of implementing the academic governance dimensions on the accounting programs from the perspective of administrative leaders and faculty members in accounting programs at applied colleges in Saudi universities? (ii) What are the most applied dimensions of academic governance (transparency, accountability, participation, fairness, responsibility, independence, and organizational effectiveness) in applied colleges in Saudi universities? (iii) Does applying the dimensions of academic governance to accounting programs have a role in promoting sustainable development of local communities? (iv) Does the evaluation of administrative leaders and faculty members in applied colleges differ from the reality of implementing academic governance dimensions on accounting programs in terms of other factors such as, university, major, academic degree, designation, and work experience?

This research is based on two hypotheses: (i) Applied colleges in Saudi universities apply academic governance dimensions on accounting programs. (ii) Applying the academic governance dimensions on accounting programs in applied colleges at Saudi universities has a role in promoting sustainable development of local communities.

The research aims to reach the following: (i) Identify the evaluation of administrative leaders and faculty members in applied colleges at Saudi universities of the reality of applying the academic governance dimensions on accounting programs. (ii) Identify the most applied academic governance dimensions (transparency, accountability, participation, fairness, responsibility, independence, and organizational effectiveness) in applied colleges at Saudi universities. (iii) To know the role of applying academic governance dimensions on accounting programs in promoting sustainable development of local communities. (iv) Confirming the implementation of the academic governance dimensions on accounting programs according to the different variables of administrative leaders and faculty members (v) To highlight the weaknesses in executing the academic governance dimensions in order avoid them, and of the strengths so as to enhance them.

The significance of the research springs from the growing local and global interest in many developed and developing countries to adopt the academic governance dimensions in educational institutions, ensure the achievement of sustainable development for local communities, therefore this research has theoretical importance represented in trying to contribute to framing the academic governance dimensions and its role in promoting sustainable development. The research is also significant in determining the reality of applying the academic governance dimensions to accounting programs in applied colleges at Saudi universities and identifying the most applied dimensions, thus assisting the administrations of applied colleges to identify the strengths and weaknesses in their activities and procedures in order to improve learning outcomes and the academic environment.

It is hoped that this research will contribute to highlighting the academic governance dimensions and the significance of applying them in university colleges. The study will show the possibility implementing the dimensions of academic governance, provides a detailed description of the reality of executing the academic governance dimensions in applied colleges at Saudi universities, hence providing information that can be used at the applied level and improving performance and control.

It should be mentioned that this research has a time limit, and it was conducted during the third semester of the academic year 2022/2023 AD, corresponding to 1444/1445 AH.

Several previous studies addressed the issue of governance in higher education institutions and aimed to understand the implementation of the academic governance dimensions in universities and colleges such as the study of Al-Rodhan (2021), Jabbar & Mahdi (2020), Al-Ahmari (2020), Al-Ali (2019) and Al-Nouri (2016), others previous studies aimed to know the role of governance in achieving sustainable development, such as the study of Ghadban (2021), Musa & Bokiri (2021), Bakhit & Shehita (2020). Some studies found that the level of academic governance activation was good (Al-Rodhan, 2021), while other studies found that governance dimensions were implemented to an average degree (Al-Ahmari, 2020; Al-Ali, 2019), Whilst Jabbar & Mahdi (2020) found that there is a gap in the application of academic governance, Bakhit & Shehita (2020) found a decline in the level of awareness among officials for most governance dimensions and their branches with many differences between universities according to the nature of the faculties (theoretical, applied) and whether they are private or public, as for Al-Nouri (2016), his study concluded that there is a gap in the application of the participation dimension, which is one of the academic governance dimensions.

On the other hand, (Al-Rodhan, 2021; Al-Nouri, 2016) they indicated that there are statistically significant differences in the evaluation of academic leaders and faculty members concerning the reality of implementing the academic governance dimensions, due to the differences in demographic variables, whereas the results of (Al-Ali, 2019; Muslim, 2016) showed that there were no statistically significant differences.

Through the researcher's review of previous studies, it is noticed that they proved the significance of applying the principles and governance dimensions in higher education institutions to improve administrative and educational systems, the objectives of the current research are consistent with the objectives of some previous studies, such as (Al-Rodhan, 2021; Jabbar & Mahdi, 2020; Al-Ahmari, 2020; Al-Ali, 2019; Al-Nouri, 2016), which were also aimed at knowing the reality of applying the academic governance dimensions in universities and colleges, the current research is also consistent with other previous studies in the goal of finding out the role of governance in achieving sustainable development, such as the study of (Ghadban, 2021; Musa & Bokiri, 2021; Bakhit & Shehita, 2020).

What distinguishes the current research from previous studies is that this research aimed to grasp the role of applying academic governance dimensions on accounting programs at applied colleges in promoting sustainable development, and this is what was not addressed by a previous study according to the limits of the researcher's knowledge, also the current research differs from previous studies in the sample, as some previous studies focused on academic and administrative leaders, such as Al-Ali's study (2019), other studies limited the sample to academic leaders only, such as Ahmari's study (2020), also Al-Roudhan's study (2021) its sample was limited to faculty members only, while the current research sample included faculty members in addition to administrative leaders.

## **2. Literature review:**

### **2.1 The origins, concept, and objectives of academic governance:**

Academic governance is one of the relatively recent concepts presented by the scientist Clark in 1983 as a proposal to classify international universities and was implemented in the higher education sector in the nineties of the twentieth century and became popular at the beginning of the twenty-first century (Lightcap, 2014).

Academic governance is one of the most important key concepts in contemporary university administration, and this concept is derived from the general concept of governance (good governance) (Sabandar, 2018).

The concept of academic governance includes all university operations, which are often complex because of the activities they include, such as teaching, learning and research, which are the

responsibilities of academic councils, and their role through governance is one of the results that leads to: (i) Creativity and innovation. (ii) excellence. (iii) quality. (iv) the academic reputation of the university (Vikinasa, 2013).

The term academic governance refers to the methods and means by which the university determines its direction to achieve the important rules of accountability, responsibility, transparency, fairness, and independence in decision-making (Jabbar & Mahdi, 2020), also Abdulrasool & Turnbull, (2020) explained, "academic governance depends on a set of policies, laws, regulations, instructions, and procedures that affect the way a university is directed, managed, or controlled.

Academic governance aims to (Al-Arini, 2014):

- (i) Enhancing the effectiveness of universities and increasing their internal and external efficiency by creating a conducive work environment.
- (ii) Establishing laws and rules that guide university officials in undertaking administrative work.
- (iii) Enhancing the participation of all parties, including academic and administrative members, leaders, and students, in the decision-making processes.
- (iv) Achieving justice and equality among university employees to obtain high performance from all groups.
- (v) Providing the right of accountability to all parties benefiting from the established universities.
- (vi) Achieving transparency by working according to clear mechanisms and frameworks that enable employees to fully practice their work.

## **2.2 The importance of applying academic governance:**

The significance of academic governance for educational institutions is characterized in the following points:

- (i) Governance is a key factor in improving issues related to quality assurance, education, and research.
- (ii) Ensuring the rights of stakeholders without discrimination, as well as enhancing trust and consensus among them, especially in the field of distributing fellowships and scholarships.
- (iii) The application of governance supports the educational institution in obtaining a good reputation and achieving an advanced ranking among universities, (Jabbar & Mahdi, 2020).

## **2.3 Academic governance dimensions:**

There is no consensus among writers and researchers about the academic governance dimensions. There are those who limit it to a specific number, and there are those who expand it. Therefore, it ranged between four to nine dimensions. In this regard, Moqadesh (2018) indicated four dimensions: (transparency - participation - accountability - independence). As for Al-Bassam (2016), he indicated that the elements of governance include (participation, accountability and accountability, political and administrative stability, the rule of law, the quality of legislation, laws and regulations, the effectiveness of government performance, and the fight against corruption). The United Nations Development Program (UNDP) identified nine governance standards, including (participation, transparency, accountability, rule of law, responsiveness, fairness, effectiveness, efficiency, and strategic vision). Through the previous account, the researcher sees that the academic governance dimensions are a set of standards and principles that determine how educational institutions are managed, and the implementation of these dimensions aims to improve the quality of education in these institutions.

The researcher will focus on the dimensions that most researchers agreed upon, which are as follows:

- (i) Transparency: It means ease of obtaining and accessing information and openness in the relationship with the internal and external university community (Al-Ali, 2019).
- (ii) Accountability: It is the process of activating the role of the law in prosecuting anyone who commits a mistake or violates the rights of others by violating laws, declarations, and codes of honor in the areas of business and professions. The law must be executed on everyone who commits violations (Ghadban, 2021).
- (iii) Participation: means the participation of university employees in making decisions, planning, and expressing opinions on university affairs (Al-Ali, 2019).

(iv) Fairness: Means achieving justice (equality) for all, meeting their needs, and ensuring the rule of law. Legal frameworks should be fairly implemented concerning human rights' laws (Abu Qattam, et al., 2020, p. 778).

(v) Responsibility: Universities should give priority to the appropriate management of colleges in line with the rules and principles that are applicable in proper institutions. The duties and responsibilities of each department and unit should be clearly mentioned and distributed, (Sari, et al., 2019, p. 4).

(vi) Independence: means that the university enjoys independence, and this is reflected in its right to manage its academic, administrative, and financial affairs in a way that enables it to achieve its goals, (Muslim, 2016).

(vii) Effectiveness and organization: The quality of services provided by the university should obtain satisfaction from the internal and external community, (Al-Ali 2019, p. 76).

#### **2.4 Sustainable development concepts and patterns:**

Several definitions of sustainable development were given by several bodies, by a group of researchers, institutes, reports, national and international committees, conferences, and other parties interested in sustainable development issues. The researcher will focus on the most important and comprehensive of these definitions, including the definition of the World Resources Institute report, which divided sustainable development into four dimensions (Hamid, 2019):

(i) Economically: Sustainable development for developed countries means reducing energy and resource consumption, while for underdeveloped countries it means exploiting resources in order to raise the standard of living and reduce poverty.

(ii) On the social and humanitarian level, it means trying to stabilize population growth and raise the level of health and educational services, especially in the countryside.

(iii) On the environmental level, it means protecting natural resources and optimal use of agricultural land and financial resources.

(iv) At the technological level, it means transforming society to the era of clean industries that use environment-friendly technology that produces a minimum of pollutants.

Musa and Bukairi (2021, p. 170) also provided a brief definition of the term sustainable development as: an integrated process with economic, social, environmental, and political dimensions that aims to achieve the well-being of society and meet its basic needs and freedoms in the present time without affecting the potentials of future generations.

There are several patterns of sustainability that represent the components of sustainable development, that can be presented below (Muslimani, 2016):

(i) Institutional sustainability: means the availability of an organizational structure that allows government institutions to perform their role in serving their communities and achieving sustainable development, along with non-governmental organizations, non-governmental organizations. and the private sector.

(ii) Economic sustainability: Development is described as economically sustainable when its policies include the adoption of economic activities that are ecologically sound. For example, agricultural and rural development is characterized by sustainability when it is ecologically sound, economically viable, socially just, and culturally appropriate.

(iii) Environmental sustainability: Environmental sustainability means reducing environmental degradation to the greatest possible extent, which means using natural resources in a balanced way that does not harm the environment.

(iv) Human sustainability: The relationship between the concepts of human development and sustainable development is like the relationship between the present and the future. Ensuring the right of future generations to a better standard of living requires a balance between the needs of the population and the available resources, and therefore environmental issues must be linked to

development in a specific and continuous manner, since there can be no sustainable development without human development.

### **2.5 The role of governance in achieving the dimensions of sustainable development:**

Governance plays important roles in achieving sustainable development in its various types and dimensions, whether human, economic, social, environmental, or political development. In this regard, (Al-Sakarna, 2009, p. 324) says: There is a close relationship between governance and the process of sustainable development, as governance in its various dimensions has become a major condition for achieving sustainable development by creating the necessary political, legal, economic and social conditions to release these human capabilities and thus enhance human well-being by eliminating poverty, creating job opportunities, protecting the environment and upgrading women.

The role of governance in achieving sustainable human development is through (Al-Babli 2018, p. 9):

(i) Achieving qualitative indicators to improve the quality of life for citizens. These indicators go beyond physical indicators that measure material wealth to the necessary investment in human capital. Education and health, for example, are a cost paid by the state, but at the end, they are a long-term investment necessary to improve the quality of life for the majority of citizens.

(ii) Building a fair social system and raising human capabilities by increasing the active and effective participation of citizens and by empowering important groups, especially the poor and marginalized, and making them able to assume their responsibilities, carry out their duties, defend their rights, and expand citizens' options, capabilities, and available opportunities.

(iii) Ensuring the justice of human development in its national dimensions between different social classes, regions, and the world regarding the distribution between the poor and the rich countries as a third dimension that concerns the interests of current and future generations.

(Ghadhban 2021, p. 354) stated that, there are five basic indicators of sustainable human development under good governance:

(i) Empowerment: that is, expanding citizens' capabilities and options, which means the possibility of their actual participation in decisions that relate to and affect their lives.

(ii) Cooperation: It includes the concept of belonging and integration as a primary source of self-satisfaction for the individual, as cooperation is necessary social interaction.

(iii) Equity in distribution includes justice in capabilities and opportunities, not just income.

(iv) Sustainability includes the ability to meet the needs of the current generation, without negatively affecting the lives of future generations.

(v) Personal security: This includes the right to life free from any threats, contagious diseases, oppression, or displacement.

As for the role of governance in achieving economic development, it will be through corporate governance, which works on the following:

- Efficient use of economic resources, maximizing the company's value, and supporting companies' competition between markets.

- Attracting more sources of funds (local and international financing) to enhance the company's growth, (Ghadhban 2021, p. 354).

In addition, adopting governance mechanisms (such as transparency in providing information and promoting the system of accountability and local oversight), which leads to achieving the economic dimension of sustainable development through the following: (Bushra & Fadila, 2018, pp. 100-101)

(i) Promoting and activating local and foreign investments and increasing the rate of economic growth, by creating a stable investment environment, which impacts positively on the volume of resources available in the economy and their proper allocation and investment in projects that serve various aspects of sustainable development.

(ii) Increasing the volume of revenues and rationalizing public expenditures, in addition to increasing their efficiency of use by enhancing accountability and transparency in the field of basic social services



and various economic sectors in which corruption is considered the most important obstacle to their sustainability.

(iii) Governance and reform of the tax sector, as it is the most exposed sector to various forms of corruption, because the governance of this sector enables it to ease collection procedures and ensure the greatest degree of transparency in taxation, which enables the revitalization of the economy and the activation of sustainable development.

The researcher thinks that, implementing academic governance on accounting programs helps achieve the economic dimension of sustainable development for the local community by providing companies with highly skilled accounting graduates. It also helps in graduating entrepreneurial accountants who participate in creating enterprises that contribute in economic growth and thus promote sustainable development for the local community.

Regarding the dimension of sustainable development related to social well-being, the role of governance in achieving this dimension springs from that there is a comprehensive concept of corporate governance that goes beyond economic companies, such as the ones owned by the public or private sectors, whose production is linked to goods or services and have an impact on the well-being of members of society. There is a common belief that, if the company is sound as a nucleus, the economy as a whole will be sound, and if it becomes corrupt, its influence extends to harm large numbers of segments of the economy and society. In light of this trend, corporate governance has an impact on individuals, institutions, and society as a whole, as it provides individuals with the guarantee of achieving a degree of profits and ensuring the stability and progress of markets, economies, and societies (Haddad, 2012, p. 175).

The researcher believes that, applying academic governance on accounting programs helps achieve the well-being of the local community as it is one of the most important dimensions of sustainable development by creating job opportunities for accounting graduates.

As for the role of corporate governance in achieving the environmental dimension, Ghadhban (2021, p. 356) mentioned that: Governance allows achieving the environmental dimension through rational exploitation of natural resources, preventing its illegal exploitation, and thus achieving economic efficiency and maintaining environmental sustainability. Hamid (2019, pp. 156-157) adds that sustainable development requires the protection of natural resources needed for food and fuel production, such as protecting the soil protecting land covered with trees and protecting fisheries while expanding production to meet the needs of a growing population.

As for the role of governance in achieving the political dimension of sustainable development, (Bushra and Fadila, 2018, p. 101) explained that the adoption of mechanisms and principles of good governance will have a major role in achieving the political dimension, as it allows the achievement of the following:

- (i) Promoting integrity, transparency and accountability mechanisms for institutions and officials in government and ensuring the appropriate representation in the political decision-making process.
- (ii) Consolidation of the principles of good justice and the rule of law, and respect for human rights and fundamental freedoms such as freedom of opinion, choice, and expression.
- (iii) Resolving internal disputes and conflicts and achieving political stability, which is considered one of the conditions that must be met to achieve sustainable development in its various dimensions.

(Ghadban 2021, p. 358) confirms that there is a close relationship between governance and sustainable development, as there can be no sustainable development without the presence of good governance, and there can be no good governance without leading to sustainable development.

The researcher thinks that adopting the dimensions of academic governance on the accounting programs in applied colleges will have a major role in achieving the political dimension of sustainable development by strengthening the mechanisms of integrity, transparency, and accountability among the accounting graduates who will join public and private sectors.

### 3. Research methodology:

The study followed the descriptive analytical approach with its survey pattern because it matches the objectives of the study, Al-Assaf (2016, p. 209) defined the descriptive survey approach as "interrogating all members of the research community or a large sample of them, with the aim of describing the studied phenomenon in terms of its nature and the degree of its existence only, without going beyond that to study the relationship or deduce the causes, for example".

#### 3.1 Research population and sample:

The research community consists of faculty members in the accounting programs and administrative leaders in all applied colleges at Saudi governmental universities, due to the large size of the community, an intentional sample of four universities was chosen, (King Khalid, Al Qassim, Najran, Jazan), the researcher conducted an inductive survey of the selected universities' websites during the third semester of the academic year 1444 AH (2022-2023 AD) to limit the total number of samples individuals and the respondents' number, according to the following table:

**Table 1. Distribution of the research sample individuals according to applied colleges at universities**

Applied Colleges	Individuals' total number	Respondents' number	Respondents' percentage %
Applied Colleges in King Khalid University	64	48	75%
Applied Colleges in Al Qassim University	48	34	70.8%
Applied Colleges in Najran University	32	20	62.5%
Applied Colleges in Jazan University	24	16	66.7%
<b>Total</b>	<b>168</b>	<b>118</b>	<b>70.2%</b>

**Source:** Prepared by the researcher from the universities' websites, 2023.

It is clear from Table 1 that the total number is (168) individuals, and the number of respondents is (118) individuals, the response rate of (70.2%), which is considered a high percentage that can be reliable.

#### 3.2 Research data collection tool:

The questionnaire tool was adopted to collect the necessary data to achieve the research objectives, the questionnaire was designed on Google Drive and published electronically to the research community through social media applications. It consists of two sections; the first section contains questions about the demographic characteristics of the research sample, the second section contains (21) phrases distributed over two axes developed to know the application of the academic governance dimensions to the accounting programs in applied colleges in the selected universities and their role in promoting sustainable development of local communities. The statements were developed with a five-point Likert scale, which is used to determine the degree of approval of the study variables (i.e. the direction of opinion towards approval or disapproval), and then arrange these variables, according to this measure, it can be considered that arithmetic means that take values greater than (3) means approval, less than (3) means disapproval, and those that do not differ significantly from (3) mean neutral. Whereas the response range ranges from (1-5) and the values were given to the levels of approval as follows:

Strongly agree (5), Agree (4), Neutral (3), Disagree (2), Strongly Disagree (1)

The five-point Likert scale has been transformed to represent relative weights to enable non-parametric statistics to be performed from arithmetic means and standard deviations as follows:

- From 1 (20%) to 1.8 (36%) = Strongly disagree.
- From 1.8 (36%) to 2.6 (52%) = Disagree.
- From 2.6 (52%) to 3.4 (68%) = Agree to average degree.
- From 3.4 (68%) to 4.2 (84%) = Agree.



- From 4.2 (84%) to 5 (100%) = Strongly agree.

### 3.3 Validity and reliability of the research tool:

To determine the apparent validity of the research tool, it was presented to a group of faculty members specialized in the accounting program, and considering their comments, some paragraphs were modified and reformulated to suit the research environment. Most of the paragraphs were agreed upon with a rate of (85%), which is a high percentage that reflects the validity of the research tool.

#### Stability of the research tool:

To determine the stability of the research tool, the researcher relied on the (Alpha Cronbach) equation. (Hair et al., 2010) indicated that if the value of the test according to this equation reaches (70%), it is considered acceptable, the results showed that the independent variable (application of academic governance dimensions) it obtained a score of (0.843), and the variable (promoting sustainable development) obtained a score of (0.794), and the general stability of the tool obtained a score of (0.849), and all values are higher than (70%), so, it indicates the stability of the research tool.

**Table 2 Research tool stability**

Axis	Number of phrases	Scale stability	Scale validity
Applying the academic governance dimensions	14	0.843	92%
Promoting sustainable development	7	0.794	90%
<b>General stability of the questionnaire</b>	<b>21</b>	<b>0.849</b>	<b>93%</b>

**Source:** Prepared by the researcher based on SPSS results, 2023.

## 4. Data analysis and hypothesis testing:

### 4.1 Results of analyzing the distribution of the sample's individuals according to majors:

**Table 3 distribution of sample's individuals according to majors**

Scientific Specialization	Frequency	Percentage %
Accounting	85	%72
Business Administration	10	%8.5
Economic	2	%1.7
Banking and financial studies	6	%5.1
Statistic	4	%3.4
Information Systems	4	%3.4
Arabic language	3	%2.5
English language	2	%1.7
Other	2	%1.7
<b>Total</b>	<b>118</b>	<b>%100</b>

**Source:** Prepared by the researcher based on SPSS results, 2023.

It is clear from table 3 that the highest percentage (72%) of the sample's individuals their major is accounting, this indicates that most respondents have a strong relationship with the research topic, and it is expected that their responses to the questionnaire questions will be highly accurate, which helps the researcher to rely on those answers to reach Objective results.

#### 4.2 Results of analyzing the distribution of sample's individuals according to degree:

**Table 4** distribution of sample's individuals according to degree

Scientific Degree	Frequency	Percentage %
Teaching Assistant	6	%5.1
Lecturer	25	% 21.2
Assistant Professor	72	% 61
Associate Professor	10	% 8.5
Professor	5	%4.2
<b>Total</b>	<b>118</b>	<b>%100</b>

**Source:** Prepared by the researcher based on SPSS results, 2023.

It is clear from table 4 that the highest percentage of the sample's individuals (61%) are assistant professors, followed by (21.2%) of the participants are lecturers, then (8.5%) are associate professors, then (5.1%) are teaching assistants, and finally the degree of professor with a percentage of (4.2%), these results indicate that the majority of the participants in the study their academic degree is assistant professor, that is, they hold PhDs, which is a high academic degree, which helps the researcher to rely on their answers to reach objective results.

#### 4.3 Results of analyzing the distribution of sample's individuals according to designations

**Table 5** distribution of sample's individuals according to designations

Designation	Frequency	Percentage %
CEO of the applied college	4	%3.4
Deputy CEO of the applied college	6	%5.1
Assistant CEO of the applied college	5	%4.2
Executive director of the applied college	8	%6.8
Program supervisor	9	%7.6
Consultant	4	%3.4
Unit head	10	%8.5
Committee chairman	9	%7.6
Faculty member	63	%53.4
<b>Total</b>	<b>118</b>	<b>%100</b>

**Source:** Prepared by the researcher based on SPSS results, 2023.

Table 5 shows the percentages of participants according to designation, where the highest percentage of participants was (53.4%) are faculty members, followed by (8.5%) are unit head, then (7.6%) for each of a program supervisor and a committee chairman, then (6.8%) of the participants are an executive director of an applied college, then (5.1%) are executive vice president of an applied college, then (4.2%) are an Assistant CEO of applied college, finally (3.4%) for each of a CEO of applied college and a consultant. These results indicate the proportionality of the representation of the study population among the top jobs in the applied colleges, from lowest to highest, the distribution of the participants in the study came naturally in accordance with the administrative hierarchy of the administrative leaders and faculty members in the applied colleges.

#### 4.4 Results of analyzing the distribution of sample's individuals according to years of experience:

**Table 6** distribution of sample's individuals according to years of experience

Years of experience	Frequency	Percentage %
5 Years & Under	6	%5.1
6 – 10 years	9	%7.6
11 – 15 years	16	%13.6
16 – 20 years	62	%52.5
More than 20 years	25	%21.2
<b>Total</b>	<b>118</b>	<b>%100</b>

**Source:** Prepared by the researcher based on SPSS results, 2023.

It is noticed from table. 6, that the highest and lowest years of experience percentages for the sample's individuals ranged between (52.5%) and (5.1%), respectively, and that the highest percentage (52.5%) of the sample members had experience ranging between (16-20 years), followed by (21.2%) For those with more than 20 years of experience, these results indicate that the percentage of the sample's individuals with long experience is high, and this percentage is very important because it enhances the honesty of the answers, which makes the study accurate and realistic.

#### **4.5 The reality of implementing academic governance dimensions on accounting programs in applied colleges:**

To answer the question: “What is the reality of applying the academic governance dimensions to accounting programs from the administrative leaders’ point of view and faculty members in accounting programs in applied colleges in Saudi universities?” and also to verify whether the first hypothesis is correct or not, the arithmetic averages and standard deviations of the participants' answers were calculated to know the percentages and scores of approval according to the table 7 which shows the participants’ opinions about the reality of applying the dimensions of academic governance on accounting programs in applied colleges. Three statements came with a degree of strongly agree (21.4%), nine statements with a degree of agree (64.3%), and two statements with a degree of average approval (14.3%). Accordingly, most of the study sample members (85.7%) agree that the dimensions of academic governance are applied to accounting programs in applied colleges in Saudi universities, this result proves the validity of the first hypothesis, which says: “Applied colleges in Saudi universities apply the dimensions of academic governance on accounting programs”.

#### **4.6 The most applied academic governance dimensions in applied colleges:**

To answer the question: “What are the most applied academic governance dimensions (transparency, accountability, participation, fairness, responsibility, independence, and organizational effectiveness) in applied colleges in Saudi Universities?” the responses about the mentioned dimensions of academic governance were presented in an ascending order by arithmetic means and percentages, as the academic dimension of governance is considered more fulfilled if its arithmetic mean is (3.5) and above and its percentage is (70%) or more, according to table 8 and based on the previous standard of arithmetic means and percentages, the most academic governance dimensions applied to accounting programs in are transparency ranked first, organizational effectiveness and responsibility ranked second, accountability ranked fourth, fairness ranked fifth, and participation ranked sixth, as for independence, it ranked seventh last, and it is not more applied in applied colleges.

**Table 7 Percentages, arithmetic means and standard deviations of participants' opinions about applying academic governance dimensions on accounting programs.**

N	Statements	Mean	SD	Approval Percent	Approval Degree

1	The applied college administration discloses the necessary information to students and faculty members with transparency	4.17	0.589	83%	Agree
2	The performance of accounting programs faculty members in applied colleges is evaluated transparently and clearly.	4.42	0.591	88%	Strongly Agree
3	The administrative and executive leaders of applied colleges seek to apply accountability to ensure quality and obtain academic accreditation.	4.08	0.930	82%	Agree
4	The administrative and executive leaders of applied colleges have clear rules and regulations to hold accountable academics and administrators negligent in their work, whatever their position.	3.97	0.768	79%	Agree
5	The Applied College administration is working on forming joint work committees between accounting programs in the branches to activate the principle of participation and teamwork.	4.25	0.598	85%	Strongly Agree
6	The Applied College administration participates with representatives from the local community, academics, administrators, and students to make plans for developing accounting programs.	3.10	1.215	62%	Average Approval
7	The standards and regulations in applied colleges are fair and objective.	3.87	0.746	77%	Agree
8	Rules and regulations are applied fairly and impartially on all students and faculty members in the accounting programs at the applied colleges.	3.99	0.822	80%	Agree
9	The administration of applied colleges has a system that clearly defines the powers and responsibilities of college committees and academics in accounting programs.	3.81	0.877	76%	Agree
10	Administrators and academics in accounting programs at the Applied College can assume responsibility in emergency work conditions.	4.39	0.490	88%	Strongly Agree
11	The Applied College's administration is independent in taking financial and administrative decisions.	3.36	1.000	67%	Average Approval
12	The Applied College's administration has the necessary independence to hire and contract with qualified accounting faculty members, and renew their contracts with them, without external interference.	3.41	1.242	68%	Agree
13	The management of applied colleges is continuously careful to achieve organizational effectiveness through the quality of accounting programs and educational services provided for the development of local communities.	4.14	0.727	83%	Agree
14	Regulations and instructions are executed to achieve the effectiveness of accounting programs and the satisfaction of the local community.	4.07	0.736	81%	Agree
	Total	3.93	0.741	78.5%	Agree

**Source:** Prepared by the researcher based on SPSS results, 2023.

**Table 8. Percentages, arithmetic means of Participants' opinions on the most applied academic governance dimensions**

Academic Governance Dimensions	Dimension's Statement number	Statement's arithmetic mean	Statement's Approval Percent	Dimension's arithmetic mean	Dimension's Approval Percent	Dimension's Arrangement
Transparency	1	4.17	83%	4.30	86%	1
	2	4.42	88%			
Accountability	3	4.08	82%	4.03	81%	4
	4	3.97	79%			
Participation	5	4.25	85%	3.68	74%	6
	6	3.10	62%			
Fairness	7	3.87	77%	3.93	79%	5
	8	3.99	80%			
Responsibility	9	3.81	76%	4.1	82%	2
	10	4.39	88%			
Independence	11	3.36	67%	3.39	68%	7
	12	3.41	68%			
Organizational Effectiveness	13	4.14	83%	4.11	82%	2
	14	4.07	81%			

**Source:** Prepared by the researcher based on SPSS results, 2023.

**4.7 The role of applying academic governance dimensions to accounting programs in applied colleges in promoting sustainable development of local communities:**

To answer the question: “Does applying the dimensions of academic governance to accounting programs have a role in promoting sustainable development of local communities?” and also to verify whether the second hypothesis is correct or not, the arithmetic averages and standard deviations of the participants' answers to the question were calculated to know the percentages and scores of approval according to table 9 which shows participants’ opinions about the role of implementing academic governance dimensions on accounting programs in applied colleges in promoting sustainable development of local communities. It appears that three statements came with a degree of strongly agree (42.9%) and four statements came with a degree of agree (57.1%), therefore, all members of the study sample (100%) agree that applying the dimensions of academic governance on accounting programs in applied colleges in Saudi universities has a role in promoting sustainable development of local communities, and this result proves the validity of the second hypothesis, this result proves the validity of the second hypothesis, which states that “Applying the dimensions of academic governance on accounting programs in applied colleges in Saudi universities has a role in promoting sustainable development of local communities”.

**Table 9 Percentages, arithmetic means, and standard deviations of participants' opinions on the role of applying academic governance dimensions on accounting programs in applied colleges in promoting sustainable development of local communities.**

N	Statements	Mean	SD	Approval Percent	Approval Degree

1	Implementing the academic governance dimensions on accounting programs in applied colleges enhances sustainable development by providing distinguished educational services that help improve the quality of life for the local community.	4.27	0.78 1	85%	Strongly Agree
2	The academic governance of accounting programs in applied colleges increases the opportunities for accounting graduates in employment, which enhances sustainable human development for the local community.	4.19	0.65 7	84%	Agree
3	Implementing the academic governance dimensions on accounting programs in applied colleges helps in achieving the economic dimension of sustainable development for the local community by providing companies with qualified accounting graduates.	4.22	0.58 7	84%	Strongly Agree
4	Governance of accounting programs academically helps achieve the well-being of the local community as one of the most important dimensions of sustainable development by creating job opportunities for accounting graduates.	4.20	0.80 1	84%	Agree
5	Academic governance enables accounting programs to achieve the environmental dimension of sustainable development because one of the most important governance mechanisms is the rational exploitation of natural resources.	4.31	0.72 4	86%	Strongly Agree
6	The academic governance of accounting programs in applied colleges helps in graduating entrepreneurial accountants who participate in the creation of enterprises that contribute to economic growth and thus promote sustainable development of the local community.	4.21	0.76 1	84%	Agree
7	Adopting the academic governance dimensions in accounting programs in applied colleges will have a major role in achieving the political dimension of sustainable development by enhancing the mechanisms of integrity, transparency, and accountability among accounting graduates in public and private sectors	4.20	0.80 1	84%	Agree
	<b>Total</b>	<b>4.23</b>	<b>0.70 1</b>	<b>84%</b>	<b>Agree</b>

**Source:** Prepared by the researcher based on SPSS results, 2023.

To further verify the validity of the second hypothesis, ANOVA analysis was used, and the results appeared as in the following table 10:



**Table 10 testing the second hypothesis by using Anova analyzing.**

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	52.273	1	52.273	1158.472	.000
Residual	5.234	116	.045		
Total	57.507	117			

**Source:** Prepared by the researcher based on SPSS results, 2023.

Table 10 shows the results of the ANOVA analysis of the participants' opinions about whether implementing the academic governance dimensions on accounting programs has a role in promoting sustainable development, as the significant value reached 0.000, which is less than 0.05, this result proves the validity of the second hypothesis, which says: "Applying the Academic governance dimensions on the accounting programs has a role in promoting sustainable development of local communities."

#### **4.8 Differences in the assessment of administrative leaders and faculty members regarding the implementation of academic governance dimensions to accounting programs in applied colleges according to demographic variables:**

To answer the question: "Does the evaluation of administrative leaders and faculty members in applied colleges regarding the implementation of academic governance dimensions differ depending on the differences in demographic variables (university, scientific specialization, Scientific degree, job title, and years of experience)?" the Chi-square test was used to test the presence of a difference between respondents attributable to demographic variables, according to the following Table 11:

**Table 11 CHI-Square Test for difference according to demographic variables**

Variables	TEST	Value	df	Asymp. Sig. (2-sided)
Universities	Pearson Chi-Square	308.573	66	.000
Major	Pearson Chi-Square	179.499	44	.000
Degree	Pearson Chi-Square	337.791	88	.000
Designation	Pearson Chi-Square	118.000	22	.000
Years of experience	Pearson Chi-Square	329.552	88	.000

**Source:** Prepared by the researcher based on SPSS results, 2023.

The results, according to table 11, indicate that, there are statistically significant differences in the application of academic governance dimensions on accounting programs in applied colleges according to the differences in demographic variables, as the Chi-square significance value for all variables reached 0.000, which is less than 0.05.

#### **5. Discussion:**

The aim of this research is to figure out the reality of implementing the academic governance dimensions on accounting programs in applied colleges at Saudi universities and to find out to what extent they are implemented, and whether those dimensions have a role in promoting sustainable development of local communities.

Several studies have been conducted in this field, including, (Al-Rodhan, 2021; Al-Ahmari, 2020; Al-Ali, 2019; Al-Ubaili, 2019; Al-Nouri, 2016) which concluded that the academic governance dimensions were applied in the institutions that studied them, but the degrees of application varied, the study of Al-Rodhan showed that the level of activation of governance in the College of Education at Qassim University was acceptable, while the rest of the studies found that the dimensions of governance are

applied to a medium degree, and the results of these studies are consistent with the results of the current research.

With regard to the most implemented academic governance dimensions, this research found that the most implemented academic governance dimensions on accounting programs in applied colleges are, in order, transparency, organizational effectiveness, responsibility, accountability, fairness, and participation, as for independence, it is not implemented at large, the results of the current research agreed with the results of the Al-Ali's study (2019), which concluded that the most implemented governance dimensions in Saudi governmental universities, are transparency, accountability, and fairness, but the results of current research differed with Al-Ali's study in applying both dimensions of participation and effectiveness, the results of the current research also differed with the results of Al-Nouri's study (2016), which found a gap in the application of the participation dimension.

The results of this research regarding the weak application of dimension of the necessary independence for applied colleges to make their recruitment and contracting decisions with faculty members in Saudi universities were consistent with the results of the study by Jabbar & Mahdi (2020), because those decisions have become centralized and subject to the Ministry of Education, represented by the Human Resources Department.

On the other hand, Ghadhban's study (2021) concluded that governance is an essential factor that helps achieve sustainable development and that there is a close relationship between governance and sustainable development, the result of this study is consistent with the current research, which concluded that applying the academic governance dimensions to accounting programs in applied colleges at Saudi universities has a role in promoting sustainable development of local communities.

The results of the current research also showed that there are statistically significant differences in the evaluation of administrative leaders and faculty members regarding the reality of applying the academic governance dimensions on accounting programs in applied colleges due to differences in demographic variables, this result was consistent with the study of Al-Rodhan (2021) and Al-Nouri (2016), while it differed from the results of the study of Al-Ali (2019) and Muslim (2016), which showed that there were no statistically significant differences.

## **6. Conclusions and recommendations:**

From the previous analysis, the results and recommendations of the research can be summarized as follows:

1/ The research reached that, academic governance dimensions (transparency, accountability, participation, fairness, responsibility, independence, and organizational effectiveness) were implemented on accounting programs at applied colleges in Saudi Universities.

2/ The research found that, the most academic governance dimensions implemented on accounting programs in applied colleges are transparency which ranked first, organizational effectiveness and responsibility ranked second, accountability ranked fourth, fairness ranked fifth, and participation ranked sixth, as for independence, it ranked seventh last, and it is not more executed in applied colleges.

3/ The research concluded that the reason for the limited implementation of the independence dimension to making recruitment and contracting decisions in applied colleges in Saudi universities is since these decisions have become centralized and subject to the Ministry of Education.

4/ The research indicated that, implementing the academic governance dimensions on accounting programs in applied colleges at Saudi universities have a role in promoting sustainable development of local communities.

5/ There are statistically significant differences in the assessment of administrative leaders and faculty members to the reality of implementing academic governance dimensions on accounting programs in applied colleges due to differences in demographic variables.

Considering the previous results, the research suggests the following recommendations:

1/ The need to spread the culture of academic governance and clearly define its principles and dimensions in Saudi higher education institutions.

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2/ Implementing the academic governance dimensions in all applied college programs in Saudi universities.

3/ Activating the execution of the principle of necessary independence for applied colleges to make their recruitment and contracting decisions with qualified faculty members in applied colleges at Saudi universities.

4/ There is a need that, the Ministry of Education must establish committees to monitor and evaluate the execution of academic governance dimensions in applied colleges at Saudi universities.

5/ Develop a sound academic governance system that helps implement the necessary strategic plans to achieve sustainable development.

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