ABSTRACT

The focus of this paper is to highlight the cognitive skills as an entrepreneurial dimension and to investigate the strength of the relationship between those skills and accounting students’ start-ups career in Business schools of Arab region. Cognitive abilities are brain-based skills that students need to carry out any task, it includes; Communication skills, Creative thinking, Problem solving and Logical thinking. The role of educators is to enhance cognitive skills and deliver courses which will affect the process of the Entrepreneurship. Moreover, this study is considered one of its kind as focusing on cognitive skills in business schools of Arab region, no such studies have been conducted regarding encouraging cognitive skills for accounting students to enhance entrepreneurship start-ups.

The literature review suggests that the relationship between entrepreneurial education of cognitive skills and Accounting students career of start-ups is subject to further investigation. Arguments and discussions are contradicting, empirical results are not consistent. Despite the inconsistency, the contributions of entrepreneurial education of cognitive skills cannot be denied. From here, it may be stated that entrepreneurship education of cognitive skills can be effectively taught and considered as a successful factor for going through the process of entrepreneurship and starting up a business. Consequently, the important question here is “how to enhance the delivery of skills for accounting students to meet the needs of the marketplace nowadays”. The paper concluded that the traditional image of the university graduate who seeks for a public or private sector job is becoming unacceptable in a very competitive environment due to the large number of university graduates as well as the limited number of available job opportunities. The theoretical framework pointed out the importance of education in teaching cognitive skills needed for entrepreneurship. This paper calls for changing the traditional methods used in accounting education and finding new methods which allow us to teach accounting students important entrepreneurial skills either for personal business or entrepreneurial activities among corporations. This paper opens the door for applied papers to