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Undergraduate accounting curriculum: The unique case of Iran

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**UNDERGRADUATE ACCOUNTING CURRICULUM: THE
UNIQUE CASE OF IRAN**

by

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UNDERGRADUATE ACCOUNTING CURRICULUM: THE UNIQUE CASE OF IRAN

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Abstract

After the Islamic Revolution of 1979, the entire education system in Iran was drastically changed to make it more relevant to the Islamic principles. Accordingly, a single undergraduate accounting curriculum designed by the government was imposed on all universities in Iran in 1982. Since then, undergraduate accounting programmes of all universities have been conducted on the basis of this common curriculum. However, there has been criticism that several features of this curriculum are not appropriate in terms of educational objectives and economic conditions of the country.

This study examined the nature and content of the above curriculum with the purpose of identifying its weaknesses as well as strengths through a survey of perceptions of accounting educators and practitioners in Iran. The findings of the study has revealed that despite a few desirable features, the existing undergraduate accounting curriculum in Iran suffers from a number of serious weaknesses.

UNDERGRADUATE ACCOUNTING CURRICULUM: THE UNIQUE CASE OF IRAN

Introduction

From the early 1950s, several universities in Iran have been offering undergraduate programmes of studies in accounting. Until the Islamic Revolution of 1979, the accounting programme of each university was based on a curriculum designed by its own academic staff, even though it was heavily influenced by Anglo-American accounting programmes. After the Revolution, however, the entire education system in the country was drastically changed by the government for the purpose of giving it a strong Islamic orientation. One of the most significant features of this change was that a new undergraduate curriculum for each programme of study was designed by the government for adoption by all universities on a national basis. The subject titles as well as the various topics to be covered under each subject were specified in the Undergraduate Accounting Subject Handbook. Accordingly, since the beginning of 1982 all universities in Iran have been conducting their undergraduate accounting programmes on the basis of this single curriculum designed by the government. As such, when compared with those of other countries the undergraduate accounting curriculum of Iran seems unique and deserves some academic discussion.

Since the adoption of this new curriculum, however, there has been a considerable amount of dissatisfaction and criticism among accounting academics and practitioners about the quality of accounting education, in general, and accounting curriculum, in particular. The major criticism is that the new undergraduate accounting curriculum is not appropriate in the context of educational objectives and socio-economic conditions of the country (Hesabdar, 1991; Novin and Saghafi, 1994). However, as far as the authors of this paper are aware, no any research has been done to date to verify the validity of this criticism. The purpose of this study, therefore, is to examine and analyse the above curriculum with a view to identifying its weaknesses as well as strengths. This is done on the basis of perceptions of a group of accounting academics and accounting practitioners in Iran. At the time of introducing the common curriculum in 1982, the government of Iran indicated that since the new curriculum was designed within a short period of time, a careful review and revision would be necessary

shortly for eliminating any shortcomings. However, no such review or major revision has been done during the fifteen years of its existence. Therefore, the findings of this study, while contributing to the accounting literature, may provide to the Iranian authorities a basis for a comprehensive review and revision of the current undergraduate accounting curriculum.

Research Methodology

The Iranian accounting academics who have been involved in the implementation of the above curriculum and the practising accountants who have obtained at least an undergraduate degree in accounting were considered to be the most appropriate for obtaining views on the strengths and weaknesses of the accounting curriculum. Therefore, 75 accounting academics and 95 accounting practitioners were consulted for this purpose through a mail questionnaire survey and a series of interviews. A total of 48 academics and 56 practitioners responded to the questionnaire survey. The interviews were conducted by the second author of this paper on a selected group of 13 senior academics and 11 practitioners to obtain more comprehensive and independent views on the main issues addressed in the survey. Thus, the critical analysis of the Iranian accounting curriculum presented in this paper is based on the perceptions of the above two groups of accounting academics and practitioners in Iran. The accounting practitioners selected for interviews also had gained a considerable amount of teaching experience by working as part-time accounting lecturers for universities. All participants had received their first degree from Iranian universities. Similarly, the majority of academics had pursued their postgraduate education also in Iranian universities. Thus, all participants in the questionnaire survey and interviews are those who have been quite familiar with the above curriculum.

Structure of the Iranian undergraduate accounting curriculum

Bookkeeping had been taught in a number of educational institutions in Iran from about the beginning of this century. For example, according to Moulkarai (1991), the first bookkeeping certificate was issued around 1909 by a college known as 'Dar-Ol Fonun'. However, accounting as a complete subject area entered the higher education curricula only after the World War II. One of the most significant features of the education system prevailed up to 1979 was that each Iranian university, like universities

in other countries, had the freedom to design and adopt its own curriculum in any field of study.

After the Islamic Revolution of 1979, the entire education system in Iran underwent a complete transformation particularly in the areas of educational policy making and curriculum development. A special government organisation called the Cultural Revolution Council (CRC) was set up in 1980 by the leader of the Islamic Revolution for planning and implementing this transformation. All universities in Iran were in recess for two years from 1980 to 1982 due to the Islamic Revolution and it was during this period that a common accounting curriculum for all universities was designed by a government sub-committee. Accordingly, the single curriculum designed by this sub-committee has been in operation since 1982 in all universities offering undergraduate degree programmes in accounting.

The subject combinations and the semester hours of teaching allocated to each subject in this curriculum are shown in Table 1. The curriculum includes three categories of subjects: General Subjects, Basic Subjects and Accounting Subjects. Every student admitted to an undergraduate degree programme in accounting is required to enrol for 8 general subjects equal to 20 semester hours, 17 basic subjects equal to 53 semester hours and 22 accounting subjects equal to 69 semester hours. All the subjects included in this curriculum are compulsory and no electives are allowed. Accordingly, the curriculum is based on 142 semester hours of course work which should be covered in eight semesters within a period of four academic years (CRC, 1983, p.5).

As suggested by the Council for Higher Education Planning (CHEP), which is responsible for planning and implementing the curriculum, the general subjects are to be covered in earlier years of the programme with the basic subjects being offered in the middle years and the accounting subjects in the later years. Although the CHEP has not divided the subjects into years and semesters, the prerequisites as indicated in Table 2 have been specified in the Undergraduate Accounting Subject Handbook. Therefore, the practice of individual accounting schools or departments of universities has been to divide the prescribed subjects into years and semesters by themselves according to the CHEP guidelines and publish them in their programme brochures and university calendars.

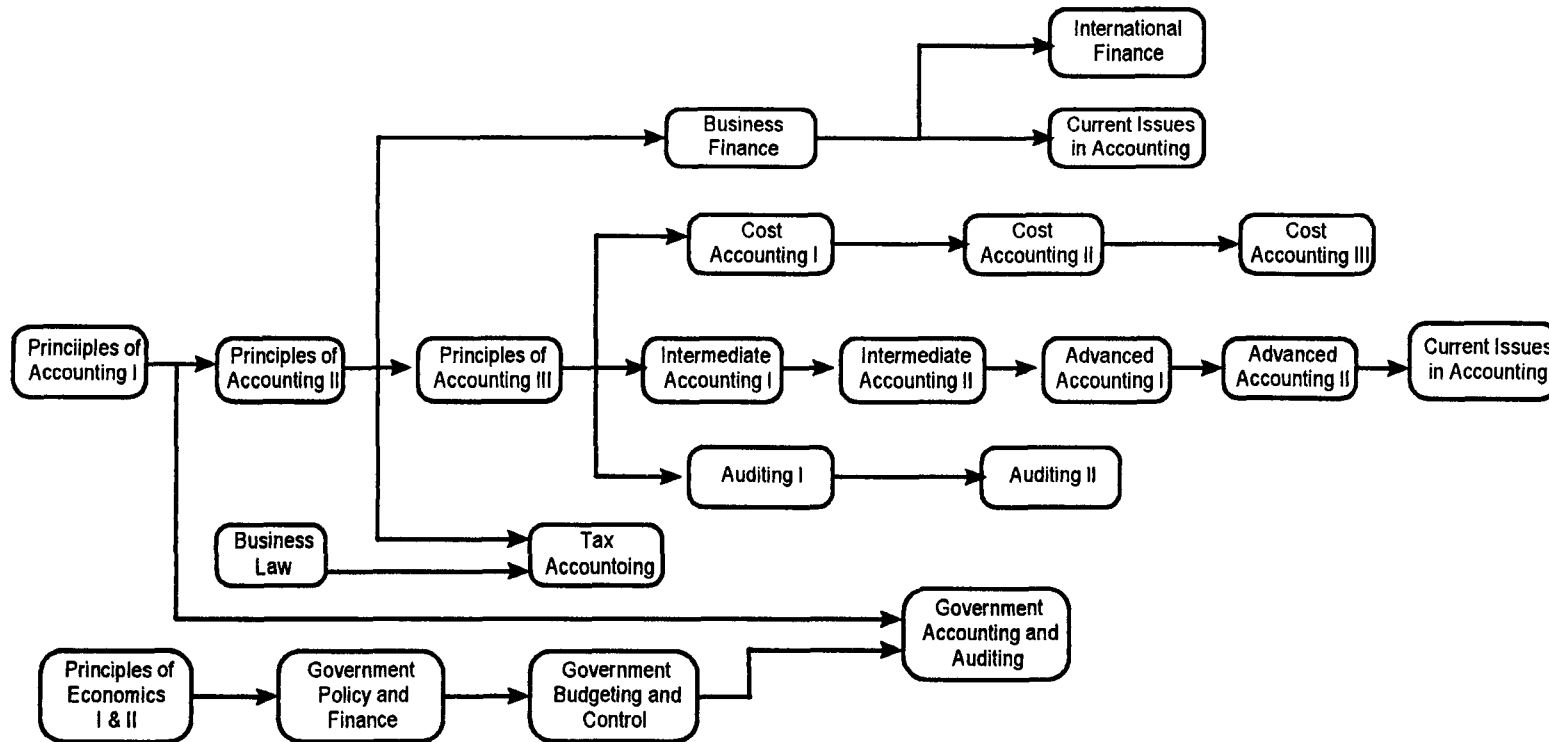
Table 1
Undergraduate Accounting Curriculum in Iran

Subjects	Semester Hours	Total
General Subjects:		
Persian language	3	
English Language	3	
Physical Education	2	
Islamic Morals	4	
Islamic Ethics	2	
Islamic History	2	
Islamic Texts	2	
Islamic Revolution	2	20
Basic Subjects:		
Psychology	3	
Sociology	3	
Principles of Economics I	3	
Principles of Economics II	3	
Economic Development and Planning	3	
Money and Banking	3	
Government Policy and Finance	3	
Fundamentals of Mathematics and Introduction to Statistics	3	
Application of Mathematics in Business	3	
Application of Statistics in Business	4	
Operation Research I	3	
Operation Research II	3	
Application of Computers in Business	4	
Business Law	3	
Production Management	3	
Principles of Management	3	
Research Methods	3	53
Accounting Subjects:		
Principles of Accounting I	4	
Principles of Accounting II	4	
Principles of Accounting III	4	
Intermediate Accounting I	4	
Intermediate Accounting II	4	
Advanced Accounting I	3	
Advanced Accounting II	3	
Cost Accounting I	3	
Cost Accounting II	3	
Cost Accounting III	3	
Auditing I	3	
Auditing II	3	
Principles of Government Budgeting and Control	3	
Government Accounting and Auditing	4	
Tax Accounting	2	
Application of COBOL Programming in Accounting	3	
Current Issues in Accounting	2	
Current Issues in Managerial Finance	3	
Managerial Finance	4	
International Finance	3	
Accounting Studies in English I	2	
Accounting Studies in English II	2	69
Total		142

Source: *The Undergraduate Accounting Subject Handbook* (1989), The Cultural Revolution Council, Tehran, Iran

Table 2

Prerequisites for accounting subjects in the curriculum



5

Source: *The Undergraduate Accounting Subject Handbook* (1989), The Cultural Revolution Council, Iran

Analysis of strengths and weaknesses of the accounting curriculum

Most of the accounting academics and practitioners who participated in the questionnaire survey and interviews for this study indicated that one notable strength of the current accounting curriculum is that it includes a considerable number of non-accounting subjects such as Islamic Ethics, Islamic Morals, Islamic History, Islamic Texts, Islamic Revolution, Persian Language, English Language, Physical Education, Economic Development, Business Management, Sociology and Psychology. This is compatible with the suggestions of several writers that accounting degree programmes should also include subjects that help students in gaining an understanding of the political, cultural and socio-economic environment of the country concerned. For example, according to Agami and Alkafaji,

Accounting is a product of its political, social and economic environments and should be flexible enough to adapt to these differing influences. For accounting to do that requires professional accountants who understand their environment. To prepare such accountants, the educational system should be designed to ensure that its graduates have a broad and basic understanding of the political, social and economic systems (1987. P.161).

Another desirable feature of the current accounting curriculum is the inclusion of ideological and religion-oriented subjects such as Islamic Morals, Islamic Ethics and Islamic Texts. These subjects aim at shaping the students' world views as well as philosophical and ideological foundations. They also increase the students' understanding of religious morals and help them develop their ethical personality. Thus, inclusion of such subjects in the accounting curriculum eventually can help in building and maintaining ethical behaviour of accountants. Since the 1980s, development and integration of ethics into the accounting curriculum has received the attention of many scholars (Ponemon and Glazer, 1990; AICPA, 1992; Ahadiat and Mackie, 1993; and Gray, Bebbington and McPhil, 1994). The general subjects such as Islamic Morals and Islamic Ethics were viewed by most respondents as very important components of this accounting curriculum. It was also revealed that senior accounting practitioners have observed that recent accounting graduates employed under their supervision carry out professional duties ethically. Most respondents also stressed the fact that since accountants cannot operate in isolation they must be able to appreciate the cultural and

social needs and attitudes of people they work with. The authorities seem to have rightly considered this aspect by adding subjects such as sociology, psychology and Islamic history to the curriculum.

The inclusion of several economics-based subjects such as Economic Development and Planning, and Money and Banking is also seen as a desirable element of this curriculum. The curriculum provides 12 semester hours of instruction on these subjects. It is specifically stated in the subject outlines that the teaching of these subjects should be centred around the features of the Iranian economy. Through these subjects students can learn the basic economic concepts and how the Iranian economy operates in the context of those concepts. An adequate understanding of the economic behaviour and development strategies of Iran is considered important for accountants. Accordingly, the respondents have viewed most of the economics-based subjects as very important.

It is universally believed that a good knowledge of quantitative techniques is necessary for accountants to be able to process accounting data and analyse a wide variety of managerial problems and remedial measures. Through the study of various subjects in business mathematics and statistics students are expected to gain this knowledge. Although the respondents do not seem to be in agreement with some of the titles given and the topics included under these subjects in the Undergraduate Accounting Subject Handbook, they have attached a very high degree of importance to the area of business mathematics and statistics.

One of the primary functions of accountants is to provide financial information to managers in their organisation. Therefore, it is important for them to have at least a basic knowledge of business management so that their supportive services to management can be more relevant and effective. The Iranian accounting curriculum attempts to cover this aspect through two subjects in the area of management. However, many respondents were critical of the fact that the curriculum provides 3 semester hours of instruction in Production Management while Marketing Management is totally ignored. They suggested that this subject be changed within the same number of instructional hours to include the fundamentals of both Production and Marketing Management.

Despite the few desirable features discussed above, as perceived by most of the respondents, the Iranian undergraduate accounting curriculum suffers from a number of serious weaknesses. Almost two decades ago, Enthoven (1977, p.88) commented that accounting education of developing countries was too financial accounting oriented and did not adequately gear itself to their economic conditions. His comment seems still applicable to the Iranian accounting curriculum. Accounting subjects in the Iranian curriculum comprise about 50 per cent (69 of 142 semester hours) of the total programme. These subjects consist of 26 semester hours of financial accounting, which is equal to 37.7 per cent of all accounting subjects and 18.3 per cent of all subjects in the undergraduate programme. Since the subject matter covered in several other subjects such as auditing, government accounting, tax accounting, current issues in accounting and accounting studies I and II is also based primarily on financial accounting which is concerned with external reporting, practically over 80 per cent of total semester hours of accounting is devoted to financial accounting and financial accounting-based subjects. This shows that the Iranian undergraduate accounting curriculum places an excessive emphasis on financial accounting, which is based primarily on external reporting.

The weight given to financial accounting in Iran (37.7%) is even higher than that in the United States. The weight given to this area of accounting in a typical undergraduate accounting curriculum in the United States amounted to 31.6 per cent of all accounting subjects, which is about 6 per cent lower than that of Iran (AICPA, 1998). On the other hand, the economy of the United States is heavily dependent upon the performance of large companies operating in the private sector. Timely reporting of financial information to existing and potential investors of these companies is essential for the smooth operation of the US economic system. The primary purpose of financial reporting is to provide financial information to these external parties. Consequently, accounting programmes in American universities devote a high percentage of teaching time to financial accounting. By contrast, the Iranian economy is very much different from the US economy and does not depend so heavily on large-scale private sector companies and public accounting firms. Therefore, devoting such a high percentage of teaching time to financial accounting at the expense of other more important areas in accounting is unnecessary and inappropriate.

The Iranian accounting curriculum does not include any subject under the title of 'Managerial Accounting' even though it consists of three subjects under the titles of 'Cost Accounting I, II, and III'. It is important to note that Cost Accounting usually deals with the collection, allocation and control of the costs of producing specific products and services (Hoggert and Edwards, 1990, p.11). By contrast, management accounting, while depending heavily on the function of cost accounting, has a wider scope and is concerned with the analysis, presentation and interpretation of financial, cost and allied operating data which assist management to carry out its planning, control and administrative duties effectively. However, some topics included in the three cost accounting subjects of the Iranian curriculum obviously cover certain aspects of managerial accounting. But the subject matter covered in these three subjects is based more on the traditional and technical aspects of costing and does not seem to cater sufficiently to the needs of internal decision makers in organisations. Furthermore, the teaching time allocated to this area of accounting is inadequate. Even when the three cost accounting subjects are taken together to represent the area of management accounting, the total teaching time allocated to management accounting amounts to 9 semester hours, which is only about 13 per cent of the total 69 semester hours of accounting and only 6.3 per cent of the total teaching time in all subjects. These two percentages in a typical undergraduate programme in Australia, for example, are as high as 27 per cent and 14 per cent respectively. Even though the weight given to management accounting in Australian accounting curricula is more than twice that of Iran, there exists a considerable amount of criticism that accounting education in Australia still devotes relatively inadequate attention to management accounting while concentrating heavily on financial accounting (Standish, 1983; Parker, 1990; Wijewardena and Cooray, 1995). This criticism seems to be even more applicable to accounting education in Iran due to two basic reasons. The most obvious reason is that the attention given to management accounting in the Iranian curriculum is grossly inadequate. This fact was specifically mentioned by several respondents at their interviews. Secondly, most Iranian business organisations are significantly different in many respects from their counterparts in Australia and the United States. They do not depend so heavily on speculative investors and there is no considerably developed share market to support corporate form of private business in Iran. Most of the business

organisations are family-owned or government-owned. It is also well known that the level of productivity in both government and private sector organisations in Iran is low. Providing timely and accurate financial information to internal decision makers is extremely important for running these organisations more efficiently and increasing their productivity. Therefore, management accounting, which is concerned with providing information to internal decision makers, is undoubtedly more important to Iran than financial accounting, which is concerned more with catering to speculative investors and various players in the share market.

The existing curriculum provides 7 semester hours of teaching in two subjects under the title of Application of Computers in Business and Application of COBOL Programming in Accounting. Several deficiencies are reported to be associated with this arrangement as well. One major deficiency lies in the subject matter covered in Application of COBOL Programming in Accounting. Nearly three decades ago at the initial stage of development of computers it was believed that a knowledge of programming was essential for a person to use the computer for recording and processing of accounting data. Consequently, most of the business schools particularly in the United States included COBOL, FORTRAN and other programming languages in their programmes of studies. However, in the recent past as a result of the rapid development taken place in the computer software industry the study of sophisticated programming languages became unnecessary for a person to use the computer for data processing and numerous other operations. The software industry has developed many computer packages to suit any type of accounting operation. Therefore, what is done today in most accounting courses even in developed countries is to teach students how to use a computer software package effectively in various types of accounting functions. As such, the subject of Application of COBOL Programming in Accounting included in the Iranian accounting curriculum is very much outdated. According to a recent survey (Pazouhi and Yazdi, 1994), one of the reasons for the reluctance of some Iranian firms to introduce computers for financial data processing is that their accountants and financial managers do not possess a knowledge of using computers for such purposes. Surprisingly, most of these accountants and financial managers are those who have obtained a bachelor's degree in accounting. This shows that the Iranian undergraduate accounting programme has not been able to produce accounting graduates with the

necessary knowledge of computing. Referring to this deficiency of the Iranian undergraduate accounting curriculum, Novin and Saghafi suggested that:

Attempt should be made to incorporate an adequate number of courses covering topics in accounting information systems and application of microcomputers in accounting within the curriculum (1994, p.137).

The titles of subjects as well as the topics to be covered under each subject have been specified in the Undergraduate Accounting Subject Handbook issued by the government. It is evident from this publication that a few important topics and subjects are not included in the curriculum. Most accounting academics who were interviewed for this study pointed out that since the topics to be covered in each subject have been specified in the Undergraduate Accounting Subject Handbook, lecturers teaching these subjects do not go beyond those topics and look for new developments in their subject areas to incorporate them in the teaching programme. Particularly in subject areas like accounting, management and computing, new concepts and techniques are being developed almost every day. Some of them may be useful to accountants for performing their functions more efficiently. In this regard, the main deficiencies are seen in the list of topics given under the subject titles of cost accounting. This list does not include some of the newly developed concepts and techniques in costing and management accounting. For example, Activity Based Costing (ABC), Target Costing, Responsibility Accounting, Product Life Cycle Costing, Backflush Costing, Just-In-Time and Total Quality Management (TQM) are some of these new developments. Some of these new concepts and techniques may not be immediately applicable to organisations in Iran. Yet, the understanding of these new developments can pave the way for Iranian accountants at least to look for new ways of increasing the effectiveness of their operations. On the other hand, business organisations even in developing countries including Iran cannot operate in isolation because they also face the increasing competitiveness in the global market. Thus, in order to operate successfully and achieve progress they must be cost conscious, quality oriented, and innovative. Therefore, it is important for accounting graduates to be familiar with the relevant new developments taking place in their profession through out the world.

Another fundamental weakness of the current curriculum is seen to be the inappropriate time allocation for the teaching of certain subjects. While no sufficient number of semester hours of instruction has been provided for some subjects which are extremely important for accounting students in Iran, the time allocated to some other subjects seems to be relatively excessive. This is obvious from the instructional hours allocated to Cost Accounting (Management Accounting) and Financial Accounting discussed in a previous paragraph. Similarly, prior to the Islamic Revolution all accounting departments in Iranian universities had allocated over 6 semester hours for the teaching of English. This has been reduced to only 3 in the post-revolution curriculum. As pointed out by most interviewees, this is grossly inadequate. Since most of the library books and other reference material are available only in English a sufficient knowledge of English is necessary for students to be able to use them effectively. Moreover, when accounting graduates are employed in various organisations, the knowledge of English is important for them to perform their duties efficiently and with confidence. Also, if accounting graduates proceed to higher education at master's or doctoral degree levels, the knowledge of English will become even more important. Another improper allocation of teaching time relates to the two subjects given under the titles of Sociology and Psychology. The number of semester hours allocated to these two subjects is 6. This too is relatively excessive. Also, there is no great need for providing a full subject on psychology for accounting students. Therefore, these two subjects can also be combined into a single subject as Sociology and Psychology, with a higher weight being given to Sociology.

Another major shortcoming in the Iranian system is the restrictions and inflexibility associated with the content of the curriculum. University education in any disciplinary area should cater to the needs of students, which depend, to a large extent, on the career opportunities of students and the needs of employers. This is particularly true in the case of accounting students. Although accounting graduates produced by all universities on a single curriculum are expected to be able to meet, at least theoretically, the needs of all employers in the country, practically it is not possible because the needs of employers vary depending on the nature of business, the type of industry or service, and the size and nature of operations. Accordingly, some employers expect accounting graduates with special knowledge and skills in certain specific areas of accounting.

Under the existing system, it is not possible for a university accounting department to design alternative programmes of studies to suit the different needs of students and employers. Even within a single programme of study it should be possible to offer additional subjects in the form of electives or specialisations for the purpose of catering to the different needs and interests of students and employers. Unfortunately, the existing curriculum does not allow universities to introduce such flexibility into their accounting programmes.

The inflexible nature of the current curriculum is disadvantageous to the academic community as well. Since academics are expected to follow a single curriculum, which has been imposed on them, they do not get the opportunity to gain the experience of curriculum design and course planning on the one hand. On the other hand, they are not motivated to look for new developments in a subject area, because introducing new techniques, concepts or topics other than those listed under each of the subjects in the Undergraduate Accounting Subject Handbook is considered illegal under the existing system. Even though it is possible to submit a written request or proposal to the Curriculum Sub-committee of the CHEP asking for permission to add a new topic or make an amendment to an existing topic or subject, it is not practically possible to get the official approval. As a matter of fact, some heads of departments and senior academics interviewed for this study mentioned that they could not get even a reply for any such request made in the past. Students are also aware of this situation and some students who like to pass an examination with the minimum amount of studies may even complain to the authorities, if a lecturer attempts to introduce a new topic or concept in addition to those given in the Undergraduate Accounting Subject Handbook. In fact, a few incidents of this nature were mentioned by some of the interviewees. It is common knowledge among academics in Iranian universities that this situation has created a considerable amount of frustration in the university academic and administrative community. A more serious problem emanating from the above situation is that some of the concepts, techniques or topics used by lecturers in the teaching of subjects in the accounting curriculum naturally become outdated and obsolete. This is inevitable because lecturers are not expected to replace any outdated parts of the subject matter specified in the Undergraduate Accounting Subject Handbook with newer and more refined concepts, techniques or topics. Consequently, this situation has a serious

adverse effect on the quality of accounting graduates and the morale of academics in Iran.

Before the Islamic Revolution, every accounting student was required to complete a short-term internship programme in the accounting section of a private or public sector organisation before he or she could be admitted to the bachelor's degree in accounting. Placement of students in various organisations for this type of training was organised by the university's accounting department. Although this programme had been similarly included in the post-revolution accounting curriculum as well, it was subsequently dropped from it due to some cultural and administrative difficulties. Respondents to the questionnaire survey and interviews considered this omission as another deficiency in the current curriculum. Zamanian (1980) in another Iranian study has reported that the majority of graduates, specially accounting graduates, were in favour of some form of internship programme. Furthermore, according to a study by Novin and Saghafi (1994), the internship programme in accounting is extremely useful for Iran. Moulkaraei (1991) has proposed a compulsory internship programme for every accounting student in year two and above. Obviously, if properly organised and implemented, an internship programme can contribute significantly to the students' better understanding of accounting functions and business operations. Therefore, all respondents to the questionnaire survey and interviews of this study supported the reintroduction of the internship programme.

Conclusions

The findings of this study reveal that the inclusion of a sufficient number of general and basic subjects to provide a broad-based general education to accounting students is perceived as a desirable feature of the Iranian undergraduate accounting curriculum. Some of these non-accounting subjects include, among others, Islamic Ethics, Islamic Morals and Islamic History, which are considered to have contributed to the development of cultural and ethical values of accounting students in Iran. Thus, in terms of this feature, the Iranian undergraduate accounting curriculum seems superior to some of the accounting curricula in other countries.

Despite a few desirable features, as perceived by most of the participants in this study, the Iranian accounting curriculum suffers from a number of serious weaknesses.

The excessive emphasis on financial accounting, the inadequate attention to managerial accounting, the deficiencies in the area of computer applications in accounting, the lack of coverage in some important subject areas, the inappropriate distribution of teaching time among subjects, the inflexibility in the contents of the curriculum, and the dropping of the internship programme are perceived to be the main weaknesses of this curriculum. Consequently, it is seen that the current undergraduate accounting curriculum has not been able to achieve its intended objectives to a satisfactory level. Since most of the weaknesses and problems associated with this curriculum have arisen from the imposition of a centrally designed single curriculum on all universities in the country, it seems appropriate for the authorities to consider allowing individual universities to design and offer their own accounting programmes within the overall policy framework of the government. Even if the present system is to continue for political reasons, it is essential that the accounting curriculum and its syllabi are periodically reviewed and necessary changes are made to make them up-to-date and relevant to the changes taking place in the accounting discipline and the economic environment of the country.

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