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Undergraduate accounting programmes in developing countries: the case of Iran

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Undergraduate Accounting Programmes in Developing Countries: The Case of Iran

A thesis submitted in fulfilment of the requirements for the award
of the degree



Doctor of Philosophy

From

The University of Wollongong

By

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Table of Contents

Abstract	xii
Chapter One: Introduction	
1.1 Statement of the Problem	1
1.2 Purpose of the Study.....	2
1.3 Research Methodology	3
1.4 Need for the Study	4
1.5 Delimitations of the Study	5
1.6 Organisation of the Study	6
1.7 Definitions of Terms.....	7
Chapter Two: Accounting Education in Developing Countries: A Literature Review	
2.1 Introduction	11
2.2 Accounting and Economic Development.....	12
2.3 Transfer of Accounting Technology From Developed Countries	14
2.4 Inappropriateness of the 'Transfer of Technology' Policy	16
2.5 Problems Confronting Accounting Education in Developing Countries	20
2.6 Strategies for Enhancing Accounting Education in Developing Countries.....	23
2.7 Studies Based on Accounting Education and Practice in Iran.....	32
Chapter Three: Accounting Education Environment in Iran	
3.1 Introduction	37
3.2. Economic Development	38
3.2.1 The economic development programmes prior to the Islamic Revolution	38
3.2.2 The economic development programmes after the Islamic Revolution....	42
3.3 The Accounting Profession	45
3.3.1 Accounting profession prior the Islamic Revolution	46
3.3.1.1 Accounting firms.....	50

3.3.2	Accounting profession after the Islamic Revolution	51
3.4	The Education System in Iran	56
3.4.1	The education system before the Islamic Revolution	57
3.4.1.1	Foreign education for local students	61
3.4.2	The education system after the Islamic Revolution.....	63
3.4.2.1	University education.....	66
3.4.2.2	Faculty.....	67
3.4.2.3	Students.....	69
3.5	Summary	71

**CHAPTER FOUR: ACCOUNTING EDUCATION IN IRAN: PAST EXPERIENCE
AND PRESENT STATUS**

4.1	Introduction	73
4.2	Accounting Education Before the Islamic Revolution.....	74
4.2.1	Accounting education in higher education institutions.....	74
4.2.2	The nature of accounting curriculum.....	78
4.2.3	Instruction and assessment	83
4.3	Accounting Education After the Islamic Revolution	85
4.3.1	Curriculum development.....	86
4.3.2	The nature of the current accounting curriculum.....	87
4.3.3	Expansion of higher education in accounting	93
4.3.4	Teaching and assessment.....	95
4.3.5	Teaching staff.....	96
4.3.6	Students.....	98
4.3.7	Textbooks	98
4.3.8	Research.....	99
4.4	Summary	101

Chapter Five: Research Methodology and Sampling

5.1	Introduction	102
5.2	Sources of information and data	102
5.3	Population and sample	103
5.4	Questionnaire survey.....	104
5.4.1	Design of the questionnaire	106
5.4.2	Pilot Study and revision of questionnaire	107
5.4.3	Interviews	108
5.5	Statistical techniques	109
5.6	Summary	110

Chapter Six: Results and Analysis

6.1	Introduction	112
6.2	Demographic Data of Respondents to the Questionnaire	112
6.2.1	Academic qualifications of respondents	113
6.2.2	Demographic data of interviewees.....	118
6.3	Results and Statistical Analysis.....	119
6.3.1	The importance of accounting subjects.....	120
6.3.2	Analysis of similarities and differences of opinion on the importance of accounting subjects.....	126
6.3.3	Deficiencies and overlaps of topics in accounting subjects.....	138
6.3.4	Dropping and adding of accounting subjects	139
6.3.5	The importance of basic subjects.....	140
6.3.6	Analysis of similarities and differences of opinion on the importance of basic subjects	143
6.3.7	Deficiencies in basic subjects	151
6.3.8	The importance of general subjects	151
6.3.9	Aims and objectives of undergraduate accounting education	153
6.3.10	Duration of the undergraduate accounting programme	156

6.3.11	Supplementary activities for improving the quality of accounting education	160
6.3.12	Comments and suggestions of respondents.....	163
6.3.13	The practitioners' views on the performance of recent accounting graduates	164
6.3.13.1	Performance of recent accounting graduates	164
6.3.13.2	Desirable competencies for accounting graduates.....	165
6.3.13.3	Reasons for the inadequacy of competencies	167
6.4	Summary.....	168
 Chapter Seven: Findings, Discussion, Conclusions and Recommendations		
7.1	Introduction	169
7.2	Overview of data analysis.....	170
7.3	Discussion	174
7.3.1	Analysis of the objectives of an undergraduate accounting curriculum ..	174
7.3.2	Analysis of strengths of the current accounting curriculum in Iran.....	178
7.3.4	Duration of the undergraduate accounting programme	196
7.3.3	Analysis of weaknesses in the current accounting curriculum in Iran....	182
7.3.3.1	Excessive emphasis on financial accounting	182
7.3.3.2	Inadequate attention to managerial accounting	184
7.3.3.3	Deficiencies in the area of computer applications in accounting	186
7.3.3.4	Lack of coverage in some important subject areas.....	188
7.3.3.5	Inappropriate distribution of teaching time among subjects	190
7.3.3.6	Inflexibility in the contents of the curriculum	191
7.3.3.7	Dropping of the internship programme.....	194
7.3.3.8	Lack of periodic revision of the curriculum	195
7.4	Conclusions	197
7.5	Recommendations for improving the accounting curriculum in Iran	200
Appendices.....		203
Bibliography.....		245

List of Tables

Table 2-1: Extremely important accounting education problems and their extremely important reasons, perception of respondents to the AAA's questionnaire.....	21
Table 2-2: Studies on issues relating to the accounting curriculum in developing countries	31
Table 3-1: Number of higher education institutions in Iran and their percentage increase during 1967-1979	41
Table 3-2: Number of students in higher education institutions in Iran and their budgeted funds from government and internal sources during 1967-1978	42
Table 3-3: Number and percentage increase from previous year of government budget allocated to higher education between 1989-1993 (in Rials)	45
Table 3-4: The organisational chart of the Iranian Auditing Organisation.....	53
Table 3-5: Number of employees in the Iranian Auditors Organisation between 1987 and 1994	54
Table 3-6: Percentage of Iranian Institute of Certified Accountants' members by their fields of study in 1983.....	54
Table 3-7: Distribution of students by their fields of study at Dar-Ol-Fonun in 1851	58
Table 3-8: Number and percentage of government and privately sponsored Iranian students in foreign universities.....	62
Table 3-9: Structure of the general education system in Iran	64
Table 3-10: Organisational chart of the CHEP	66

Table 3-11: Academic staff (full-time and part-time) in Iranian universities and other higher education institutes, 1978-1994	68
Table 3-12: Number of full-time and part-time academics in Iranian universities and other higher education institutes, 1988-1994	69
Table 3-13: Students profile in Iranian universities and other higher education institutes, 1982-1994	70
Table 3-14: Number of students in the Islamic Azad University between 1989 and 94	71
Table 4-1 Number of undergraduate accounting students in higher education under supervision of the MSHE from 1971 to 1978	77
Table 4-2: Number of accounting students in junior colleges under supervision of the Ministry of Education from 1971 to 1978	78
Table 4-3: The curriculum of the Iranian Institute of Advanced Accounting (IIAA) 1975	81
Table 4-4: Accounting and business subjects included in the undergraduate accounting curriculum of the University of Tehran: 1973-74.....	82
Table 4-5: The organisational chart of the social science group	88
Table 4-6: Number and percentage of required semester hours for each field of study in the current accounting curriculum	89
Table 4-7: Prerequisites for accounting subjects in the current accounting curriculum	91
Table 4-8: Number of semester hours of teaching in the current accounting curriculum of Iran	92
Table 4-9: Number of accounting students in government universities and junior colleges in Iran during 1979-1993, by academic awards	94

Table 4-10: Number of full-time accounting teachers in Iranian universities
and their academic qualifications..... 96

Table 6-1: Sample and responses to the questionnaire..... 112

Table 6-2: Academic qualifications of accounting educators by field of study 113

Table 6-3: Academic qualifications of accounting practitioners by field of study... 113

Table 6-4: Academic qualifications of accounting educators by country of award.. 114

Table 6-5: Academic qualifications of accounting practitioners by country
of award..... 115

Table 6-6: Years of teaching and professional accounting experience of educators
and practitioners 115

Table 6-7: Number of accounting practitioners by their sector of employment 117

Table 6-8: Use of computers for accounting purposes in organisations where
respondents (accounting practitioners) are employed 117

Table 6-9: Academic qualifications of interviewees by country of award..... 118

Table 6-10: Importance accounting subjects as perceived by accounting
educators and practitioners (ranked by the coefficient of variation
of all respondents)..... 122

Table 6-11: Importance of the three additional accounting subjects as perceived
by accounting educators and practitioners (ranked by the coefficient
of variation of all respondents) 124

Table 6-12.: Importance of accounting subjects as perceived by respondents
when they are grouped according to their experience in teaching 128

Table 6-13: Importance of accounting subjects as perceived by respondents
when they are grouped according to country of last degree awarded 130

Table 6-14: Importance of accounting subjects as perceived by accounting practitioners when they are grouped according to economic sectors.....	133
Table 6-15: Importance of accounting subjects as perceived by accounting practitioners when they are grouped according to their area of practice	135
Table 6-16: Importance of accounting subjects as perceived by accounting practitioners when they are grouped according to their use of computers in professional practice	137
Table 6-17: Importance of basic subjects as perceived by accounting educators and practitioners (ranked by the coefficient of variation of all respondents)	142
Table 6-18: Importance of basic subjects as perceived by respondents when they are grouped according to their experience in teaching	143
Table 6-19: Importance of basic subjects as perceived by respondents when they are grouped according to the country of the last degree awarded ..	145
Table 6-20: Importance of basic subjects as perceived by respondents when they are grouped according to economic sectors.....	147
Table 6-21: Importance of basic subjects as perceived by practitioners when they are grouped according to their area of practice	148
Table 6-22: Importance of basic subjects as perceived by practitioners when they are grouped according to their use of computers in professional practice	150
Table 6-23: Importance of general subjects as perceived by accounting educators and practitioners	152
Table 6-24: Priorities of accounting curriculum objectives as perceived by accounting educators and practitioners	155

Table 6-25: Perceptions of accounting educators and practitioners on the most appropriate duration of undergraduate accounting programme 157

Table 6-26: Perceptions of respondents on the most appropriate duration of undergraduate accounting programme when the respondents are grouped according to their teaching experience 158

Table 6-27: Perceptions of respondents on the most appropriate duration of undergraduate accounting programme when the respondents are grouped according to country of last degree awarded 159

Table 6-28: Perceptions of various subgroups of practitioners on the duration of undergraduate accounting programme 160

Table 6-29: Perceptions of accounting educators and practitioners on the supplementary activities for improving the quality of accounting education (ranked by the coefficient of variation of all respondents) ... 162

Table 6-30 Practitioners' assessment of the performance of recent accounting graduates 166

Table 6-31: Practitioners' assessment of the desirable competencies for accounting graduates 166

Table 6-32: Possible reasons for the inadequate competencies of recent accounting graduates 167

ABSTRACT

After the Islamic Revolution in Iran (1979), the entire education system in the country was drastically changed to make it more relevant to the Islamic philosophy. Accordingly, since the beginning of 1982 the undergraduate accounting programmes of all universities and other higher education institutions have been conducted on the basis of a centrally designed common curriculum. From the inception, however, there has been criticism that several features of this new accounting curriculum are not appropriate in terms of the educational objectives and the socio-economic conditions of the country.

This study examined the nature and content of the above accounting 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 reveal that the existing undergraduate accounting curriculum suffers from a number of weaknesses. The excessive emphasis on financial accounting with inadequate attention being devoted to managerial accounting, the failure to include an appropriate instructional package for computer applications in accounting, the lack of coverage in some important subject areas, the inappropriate distribution of teaching time among subjects, and the harmful effect of the excessive restrictions and inflexibility associated with the curriculum on the quality of accounting graduates and morale of accounting educators are some of the major weaknesses identified in the study. Apart from these weaknesses, the ability to provide a broad-base general education to accounting students has been identified as a strength of this curriculum. However, the overall findings of the study show that the existing undergraduate accounting curriculum has not been able to achieve its intended objectives to a satisfactory level due to the above weaknesses. The study also presents a set of recommendations for eliminating the weaknesses and improving the usefulness of the existing curriculum.