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## Undergraduate accounting programmes in developing countries: the case of Iran

Jamal Roudaki  
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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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**August 1996**

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## **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.