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STUDY ON THE APPLICATION OF TEACHING ACCOUNTING COURSES WITHIN BACHELORS PROGRAM IN LABOR MARKET IN THE VIEWPOINT OF UNIVERSITY PROFESSORS AND EMPLOYED PEOPLE IN THE PROFESSION

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ABSTRACT

As our country' educational system in managed as centralized and the only factor that could work the same among all universities is curriculum, therefore, the curricula. As one of the important topics in educational process, should be drawn up considering time requirements and learners and society need. The purpose of present research is studying the application of teaching accounting courses within bachelor's program in labor market in the viewpoint of university professors and employed people in the profession. The research method is descriptive-applied, The target population is the professors of Dr' Islamic Azad University of Tehran and working students in the accounting field, as the accountants or business entities who have passed or are passing all their specialized course credits. The time domain of the research is from March 2009 to March 2011. In this research, five hypotheses are considered for each group of specialized courses in accounting field and sampling has been performed as randomly. Research tools are researcher-made questionnaire and the questions of the questionnaire are drawn up as closed and in six-point Likert Scale. The statistical analysis has been performed in two levels of descriptive and inferential statistics, in descriptive statistics level. Some statistical characteristics such, as average, standard deviation and frequency and in the level of inferential statistics, Kolmogrov- Smirnov, Freidman and T tests, are used. Obtained results from this research illustrate that in the viewpoint of professors, auditing courses and in the viewpoint of students. Financial accounting and auditing courses have less application than the other items while both believe that industrial and governmental accountings have the most application and in all cases, the university professors. Comparing students, significantly consider more uses for all the courses.

Keywords: *Accounting, Curricula, Education, Classroom, Bachelor's Program in Accounting. Approved Program of Accounting Field, Required Knowledge, Teacher or Accounting Field*

INTRODUCTION

Accounting plays an important role in countries' economical development. Because Effective accounting addresses relevant, reliable and on-time reporting and helps countries in the following items:

- 1.To apply existing economical resources for improving the standard or living
- 2.To prevent wasting efforts and reduce the wastes and other economical losses
- 3.To be responsible for government income from taxes and other resources
- 4.To be responsible against local and abroad investing and attract investors

It is obvious that achieving aforementioned items required proper education of accounting students.

In general sense, education means transferring knowledge and proficiency and forming ideas. This definition composed of two parts, transferring knowledge and proficiency means developing and forming idea, means creations.

"About these two words, Carlyle believes that Development is an understandable concept but creation is a wonderful practice which couldn't easily understand (Accountant 840.33)

Nowadays, expert human resource is an important and essential factor in State's economical, social cultural and political growth and development. As Iran's society moves toward repair and renovation and beyond all, development has seriously need expert powers. One or the main purposes of higher education

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system is training required expert human recourse for development of country and help to solve society's issues. Recently, there a question: is the objective of educational programs' plans and executive methods at universities in a way to educate people with required skills to realize society's requirements? Or we should have main changes in educating this science. As instance in what level students who enter the society as accountant have the required knowledge and proficiency for obtaining their job.

Accounting students will work after graduation in specialized fields of accounting. Undoubtedly the achievements of educational courses will provide some capabilities for success in aforementioned professions. It seems that the current process of accounting education in Iran has some shortages and has not the required ability for training qualified people to take the said professions. Maybe one of the reasons for failure of educational system is that there were inadequate researches for developing curriculum of university programs in the field of accounting or other fields and these are drawn up only base on duplicating west countries' universities' curriculum, considering State's social, economical and cultural characteristics.

It is certain that if we could not develop the knowledge and proficiency of our human resource relying on their educational requirements, then we will face problem in the process of economical, social and cultural growth and development. Therefore, before anything, the requirements should be measured for defining the objectives and priorities of an educational program, because, defining the educational requirements in various fields effect on the efficiency of human resource in various time sections. Curriculum, as one of the important topics in the process of education, should be provided considering time and society requirements and the application aspects of education should be considered too.

Drawing up and developing of these curriculums should be performed through consulting and cooperation with experts, teachers and students.

We could say that in Iran professional associations, there always the discussion that accounting profession level in Iran is lower than advanced countries. Performed studies show that the weakness of Iran educational system is one of the reasons for this.

Statement of Problem

Educational system is a complicated complex in which the components and sub-systems are organized in a way to realize the effect of continues interaction of pre-defined educational purposes. University education means at least 4 years studying in the field of accounting and auditing, which results in obtaining a Bachelor's Degree. A historical study on Iran educational program within last 50 years discovered that, considering made changes in the economical and professional environment of accounting, there is no fundamental change in the general framework of accounting's official education. On this basis, most of experts of accounting profession in Iran claim that the graduated students of accounting field have not the required knowledge and proficiency to reply the requirements of accounting profession. Therefore, graduated students in the field of accounting should have the required knowledge and proficiency to reply the changing expectations of business society, within recent years. Some studies are performed in the field of including required knowledge and proficiency in university curriculum for training accountants who are able to reply society's needs. The purpose of these researches is to study the necessity and importance of correcting and renewing educational program in accounting. The results of studies show that there is a major gap between the viewpoint of employees in the profession and university professors about the importance of required knowledge and proficiency for the graduated students in the field of accounting. Although in all of them, there is emphasis on the necessity and importance of correcting and renewing educational program in accounting (Albert and Sek, 2000). Studying and covering the mentioned gap is useful for successful correcting and renewing the educational program in accounting, in addition. The active cooperation of students is essential for success in correcting and renewing the educational program in accounting. Now, considering the mentioned issues, there is one essential question: How should his education in accounting? In the viewpoint of university professors and employees in the profession, have thought courses to students in Bachelor's Program of accounting field the required efficiency'? To achieve the answer of research's problem, we should answer other questions which will rise in this relation:

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1. In the viewpoint of university professors, employees in the profession and students of accounting, which of the educating courses within Bachelor's program are more functional and useful?

2. Is passing apprenticeship course within Bachelor's program effective for performing job services after graduation?

Importance and Necessity of Research

Considering technological and business environment changes, the duty of accountants is not only limited to providing financial statements, but it is beyond this and includes the analysis of financial statements and data to assist management in planning and predicting the future and make able that business entity to be present in the competitive environment. Therefore the accountants should have proper education in universities to have required scientific and proficiency abilities when they enter the labor market. Thus, in this research, we will study that which educated accounting courses in the universities are more effective in performing job services after graduation and could make ready the accountants for performing their duties.

Research Purpose

The main purpose of this research is to study the application of educating accounting courses within Bachelor's program to accounting students in labor market, in the viewpoint of university professors and employees in the accounting profession. Defining courses and required knowledge and adequacy of providing them in the preset program seems essential for success in correction and renovation of accounting education program.

Research Hypotheses

Hypothesis 1: Financial accounting courses as educated courses within Bachelor's program are applicable in the labor market after graduation.

Hypothesis 2: Industrial accounting courses as educated courses within Bachelor's program are applicable in the labor market after graduation.

Hypothesis 3: Taxation accounting courses as educated courses within Bachelor's program are applicable in the labor market after graduation.

Hypothesis 4: Governmental accounting courses as educated courses within bachelor's program are applicable in the labor market after graduation.

Hypothesis 5: Auditing courses as educated courses within Bachelor's program are applicable in the labor market after graduation.

MATERIALS AND METHODS

Method and Type of Research

The research is of applied-survey type. For describing survey method, it is emphasized that in this method, data are gathered from relatively much items within defined time duration. We could call it applied because we want to have an applicable suggestion to change the current situation to a desired one through our findings. A part of required data for in this research obtained through existing books, Articles, and internet websites and the other part gathered through questionnaire. By using descriptive and inferential statistics, the resulted data from distributed questionnaires in research's target population altered to usable data for testing research's hypotheses.

The present research, which is related to accounting education, has been performed based on the viewpoints of accounting professors as the teachers of courses in the universities and accountants of business entities as the graduated students in accounting field to which these courses are educated within their studying duration.

In this research, the random sampling method is used and the required data will gathered through questionnaire for studying the reliability and validity of questionnaire. Cronbach Alfa method is used. Then 250 questionnaires, which are prepared base on six-point Likert Scale (1 expressed "fully applicable" and 6 expressed "non-applicable at all") are distributed in public and private sectors. After collecting and coding the questionnaire, it is analyzed using SPSS and Excel software.

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Data Gathering Method

The required data for realizing the research purposes gathered through questionnaire, and Excel and SPSS software will use for analyzing data. Therefore, the data gathered through field method.

Research's Data Gathering Method

In any research, data gathering should perform considering research purposes, research method and sample's properties for gathering required data in this research. Non-Library methods are use. A part of required data for in this research obtained through existing books. Articles and internet websites and the other part gathered through questionnaire. Each questionnaire should be valid and reliable.

Accounting and it Definitions

Maybe this is just some centuries that accounting is educating in a defined framework in developing countries. Within this duration, various viewpoints provided about the definition of accounting. Some of these viewpoints about the definition of accounting are as follows:

1. Accounting is a technique, the technique of data gathering, summarizing and classifying (APB, 1952).
2. Accounting is a servicing activity which its duty is providing quantitative data for users in order to adopting economical decisions.
3. Accounting is a language that could systematically make a relation between economical sector and beneficiaries.
4. Indeed, accounting is an event registrar.
5. Accounting is the reality of current economy.
6. Accounting is service and goods.
7. Accounting is an information system (This viewpoint raised alter the invention or computer and development of information systems)

However, in general, accounting could defined as the process of identifying, measuring, classifying and reporting financial data for providing the possibility of an informed judgment and making logical decisions by the users of financial data.

Major Purposes of Accounting

We could summarize the major purposes of accounting as follows:

- 1- To provide the financial data requirements of the managers of economical sectors
- 2- To provide the executive managers with financial and data services for an effective and efficient management of economical sectors
- 3- To provide required financial data for investors loan and credit granters legal authorities. Personnel and other beneficiaries and interested people in economical sectors through providing financial reports
- 4- To provide required data for calculating types of taxes, duties, social insurances and other legal duties
- 5- For documenting financial transactions and impacts of effective events on economical sectors and adducing against other persons

Education and Accounting

The first accounting document (accounting as an applied knowledge) is for four thousand years ago. In a way that in that time, there is some evidences which show that on the bank of the Nile. People have drawn the picture of cereals in specific packages on the wall for calculating taxes.

Gradually, through discovering of zero concepts by Khwarizmi invention of paper and compass and emergence of participation discussion in economical entities, the concept of accounting has been grown up and the society felt the need for accounting.

The first person, who has designed accounting as today, was Pacioli he in his books "The generalities of Mathematics, Geometry and Cross-Multiplication had allocated one chapter to the definition of accounting and double entry, this book considered as the first textbook. Before 20th century, accounting had not taught officially at none of west universities. Early in the century, the University of Pennsylvania provided the first educational program of accounting. The first professors in the field of accounting were mostly unskilled and their teaching method was based on problem solving. In the late third decade of this century, the number of higher education instates which provided accounting courses, reached 335 institutes. At this time some researches performed about the educational purposes of accounting.

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Among provided courses on that time, we could address courses of accounting and joint stock companies, accounting systems, agricultural costing, clinic and cooperative accounting, mines accounting and auditing.

After the development of accounting universities, the necessity of providing a framework for the curriculum of accounting field was raised and at this time. The first curriculum framework formed which included courses such as preliminary accounting, advanced accounting, auditing, accounting theory, costing, income tax accounting and mathematics in accounting (Noravesh, 1993).

in 1984, the executive committee of American Accounting Association (AAA), has studied the forms of accounting profession development and the current status of accounting education.

In the report of this committee about accounting education status at that time, it has been expressed that the primary content of educational program in accounting field in most of universities, had no change for many years and considering the extent of changes in the society, accounting is not practically compatible with the State economical conditions.

Problems of Accounting Education in Third World Countries

Although, in discussion about accounting technology's transfer we would faced some problems in the field of accounting education and profession in third world countries that were common among all these countries, but most of problems are different for each country.

Within 1973-1975 years, the Committee of Accounting in Developing Countries (AAA) performed a wide study on the related problems with accounting education and profession. This research has been prepared base on the viewpoints of accounting teachers and employees in several or third world countries. The following subjects have addressed in this research:

1- The viewpoint of participant experts in this research show that their initial request is solving the major problems of accounting education and profession in third world countries.

2- The studies show that most of important problems in accounting profession are resulted from existing issues and problems in accounting education (AAA, 1973).

Antovan (1977) performed a research about accounting problems in African and Asian Countries such as Iran. In his idea, accounting is one of the important management tools in market-based economical systems. Availability of exact reliable on time and relevant information about economical activities is not only required but also essential for preparing, assessing, concluding and even correcting of future programs of economical development. He found that accounting education problems in above-mentioned countries are generally including the following items:

1. The large number of accounting and auditing institutes
2. Education of accounting through old foreign texts
3. Very theoretical fundamentals and useless and repetitive discussions
4. Lack of synchronization with economical conditions and management demands
5. Information related problems, in macro and micro levels

He believed that for solving these problems, the educational system of these countries should be improved. He suggested adding more complete economics more comprehensive financial principles and mathematics models to education program of accounting in an acceptable way, also, he suggested making a proper coordination between various education divisions. In additions, he believed that educated accountants should have a full understanding about the wide dimensions of accounting to help future executive programs.

Following this research, Anton published a book, "Accounting Education in Economic Development Management", on 1981. In this book, he'd studied the status or accounting education in some of third world countries.

Maybe the most famous research on this subject is performed by the International Committee of Accounting Education and Operation (AAA). This study addresses accounting education in third world countries, generally and in 5 third world countries, specifically.

This committee believed that the required accounting education system for performing relevant activities to economic development n these countries should have the following four specifications:

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- The specific economical and social concepts related to each country should be included in the educational topics of that country.
- Developing of proficiency in various fields of accounting should be considered.
- There should be a wide organizational relation between accounting profession and education.
- There should be more emphasis on the various methods or predicting the financial status of organizations.

In the viewpoint of this committee, the students' dispatching plan for learning accounting to the abroad should be exactly studied and evaluated. This committee believed that the major problem of accounting education technology's transfer from developed countries to developing countries is that most probably, the contents of abroad countries' educational program do not adequately match the needs of developing countries (www.aaa.org, 1978).

The Background of Accounting Education in Iran

Along with the economic development of Iranian society at the time of constitutional revolution, accounting and auditing were developed as today, to control the government cost and income. In this way, the first accounting experiences were started in the public sector and then extended to the private sector too.

The accounting evolution in Iran started through emersion and compilation of the first account book in today's method, "maghsadolasna", compiled with Seyed Esmaeil Abdullah Ghalghazi. This book was published in Tehran in 1902. Also in 1911, the teaching of accounting field has been started at Darolfonoun School and following the evolution in 1936, 12 Iranian accountants, obtaining Bank Melli's scholarship, dispatched to U.K. to learn accounting and after that other organizations such as oil companies, ministry of economic and social affairs and so on, have developed the same plans and finally, the first Iran Accountants Faculty, affiliated to National Oil Company, has been established in 1958.

Dilemmas of Accounting's Higher Education in Iran

This is only some decades that universities and research institutes are established and developed in Iran. Within this duration, the higher education of Iran had a considerable and fast growth and this is normal that with little experience and fast quantitative growth, the educational system in Iran faces important problems and dilemmas.

There are many discussions about disadvantages and imperfections of higher education system and many viewpoints are provided to justify or explain these disadvantages and imperfections.

A large number of financial managers in Iran have non-accounting university degrees and because these people have not required proficiency for designing financial systems, modifying the current systems, adjusting these systems with today's conditions and changes and interpreting the obtained results from accounting data.

The process of developing advanced and appropriate to state's economic development and business environment needs, is very slow in public and private institutes and the improper operation of non-professional managers caused the increase of demand for accounting and financial services which do not match the economic development programs.

The "Pathology of Accounting Profession in Iran" research sent a questionnaire to those who are working in the accounting and auditing professions or positions for which an accounting expert should be in charge. The obtained results show that only 57.5% of returned questionnaires are related to accounting experts, 46% are related to auditing experts and the remained are related to those who are specialized in affiliated or other fields. In addition, the questionnaire researches by Messer Mohammadreza Pajouhi and Arab Mazar Yazdi show that managers do not use PCs mostly because they are not familiar with the excellent capabilities of this software package and they do not know how to use them for providing data. All these illustrate that, despite rapid growth, accounting education in Iran was not able to develop the quality at the same time with the quantity and in its outputs; the economic, social and even political needs and conditions are less considered.

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Contributors in Accounting Education

-Accounting Professors

One of the elements of educational systems are teachers, we can dare to say that when the other components of educational system are of low desirability, the teachers' role and their effect on maintaining the quality of education achieving the main objectives of educational system are very important.

One of the main objectives for the faculty members or the teachers of accounting field within the studying duration of students is that the students in this fie should obtain required proficiencies for working in various parts of the society. For achieving this purpose, teacher could help in three ways:

- 1.Chose specific methods in teaching accounting courses confirming with the required changes in accounting profession.
- 2.Make the student familiar with commercial and social environments, to the extent that is relevant with accounting profession.
- 3.The accounting's teachers could ac a bridge between students and practitioners of accounting profession.

In most of performed researches about the problems of accounting education in Iran, lack of qualified professors and faculty members in universities is expressed as one of the important problems and dilemmas of accounting education in Iran.

-Curriculum

Conceptually, curriculum planning addresses a process that its result is the curriculum but what is common in the literature of this field is the word "Curriculum". Despite the obvious meaning and concept of curriculum, there are many definitions for that in education; some of them are as follows:

- 1.A program in which a list of various course subjects is separately defined and specified.
- 2.A set of topics and main headlines for a specific course.
- 3.Provided as an educational content by educational centers to the students to in its shadow. The learners be able to develop the required competence themselves and be ready to enter a specific technical and vocational field.
- 4.Indeed, the curriculum is a guide for education and an organized set of expected learning results.
- 5.Indeed, the curriculum is an instrument through which the learners would think about various issues and more than learning specific issues and subjects. The familiarity with correct handling of and thinking about the issues is considered (Silver and Alexander, 1993).

In general, for preparing a curriculum, at first an assessment should be performed (assessment means assessing needs and using them in curriculum). After defining needs, the contents of courses should be selected in a way to meet the needs (by "the contents of a course we mean organized and acquired knowledge, terms, facts, principles, methods, concepts, generalizations, phenomena and other issues which are included in that course). Choosing contents could be theoretical or practical. Anyway the course contents should be appropriate with culture, scientific and technological advancement, needs of society and international process (Fathi, 1999).

It should be considered that Accounting Education Change Committee (AECC) believes that accounting education program should make students ready to be professional accountants not to be professional accountants at the graduation and entering to the profession time. A professional accountant requires continuous learning to achieve and maintain his social standing. Therefore university education before the entrance of graduated student to the profession should make a base for him that his permanent learning could base on that basis (Noravesh, 1993). After Cultural Revolution in 1980, the universities curriculum was at first codified by the Committee of Cultural Revolution, as centralized and then this has been performed by the Higher Council of Planning that its secretariat is located at Ministry of Culture and Higher Education.

-Accounting Students

Students are of major elements of educational system, they are considered as the main resource of expert man power in any country.

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Within recent years, we observed a rapid increase in the number of students of accounting field and every year, we have at least 10,000 graduated students in the field of accounting throughout the country and this make many problems in the society.

The first problem is about the base knowledge of admitted students in the accounting field and also their understanding in math and logic. Most of accounting students are those who obtained high school diploma in the field of economics that, considering the provided courses to them within high school duration, they do not have an acceptable understanding in logic and math, while, in the viewpoint of many accounting teachers and experts of educational issues, the high school courses in Mathematics and Experimental Science fields make a better bed for students' precision and logical reasoning.

On the other hand, although within last years the high school students graduated in Mathematic and Physic and Experimental Science fields could choose accounting field at university, but, because most excellent graduated high school students in developing countries are applicants to study in medical and engineering fields, there is not much interest for studying in Humanities fields and this problem is still remained.

-References and Other Educational Facilities

A.Educational Environment

Considering the rapid growth in the number of students within last years the development of required educational environment, with the same speed was not possible and this causes increase in number of students at universities and increase in utilization rate of educational environment which its result is decrease in educational quality. In the researches performed by the accounting committee of developing countries through questionnaire, the respondents asked to state their viewpoint about the educational facilities of developing countries. The respondents (62 people) mentioned the shortage of educational environment and researches on accounting field in developing countries as deterrents of accounting growth, with a medium importance degree (AAA, 1975).

B.Educational References

Adequate references will result from desirable operation of professor and student. Unfortunately, we are currently face shortage of textbooks. Lack of adequate specialized book in Persian in one hand and problems about achieving foreign references and lack of adequate English skills among students, on the other hand makes problem for educational system of the country in this part.

The Impact of Profession on Accounting Education

Accounting progress in any country is the result of desired interaction between profession and educational system. In one hand, the existing problems in accounting profession should be solved through codifying and executing proper and accurate educational programs and on the other hand, the success rate for accounting education in a society will be defined in accounting education. But the tricky and considerable point is that education should be always one step ahead profession. Only in this way the accounting profession could be developed and this is the role which is given, in highest position, to the studies on and educating of accounting's theoretical fundamentals.

This is a correct believe that the most appropriate theories arc those which logically justify what we do. Meanwhile, these are a guide for developing, completing and providing new methods.

Research Universe

The universe is a relatively wide set that the study's results are attributed to it and about that: we will conclude and judge.

I American accounting Association "AAA' committee on future structure content and scope country education (1973-1975) report of the committee on a country in developing countries the accounting review supplement to volume XLXL.

The target universe in this research are professors of Islamic Azad University who are teaching in the accounting field and last semester students of Continuous Bachelor's Program, in the field of accounting who have passed or are passing all their specialized course credits and are working in accounting sector. These groups are listed in the following table. Because some of universes are as large as we could not measure their specifications and in most cases of study all the items of our universe are not available

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through sampling. We could extract results and infer general rules base on exact observation in a relatively small group out of the universe. In this research, we'd used random sampling method. 250 questionnaires have distributed among the professors of Islamic Azad University, teaching in accounting field, bachelor's program, and students of accounting field who were working as the accountants of business sectors. As it is illustrated in the following table, 60 questionnaires in the professors group and 190 questionnaires among accountants group were distributed.

Handling Method

For handling the questionnaire, the researcher acted as follows. At first the researcher provided a list of Islamic Azad University's branches and then, specifying the class hours of the students in accounting field, she take present at the classroom and specified students who are working in accounting sector and then distributed the questionnaires, also, 60 questionnaires were distributed among university professors who were teaching in the accounting field. 210 questionnaires were returned out of the total of 250 questionnaires. Out of the returned questionnaires, 17 questionnaires were unreadable and data of 193, 43 for professors and 150 for employees in the profession, questionnaires were studied and analyzed.

Data Analysis Method

Data of this research are analyzed in the level or descriptive statistics that in this level. Statistical characteristics such as frequency, percentage, average, standard deviation, and in the level of inferential statistics, kolmogorov-Smirnov test are used for studying data normality. T -Student test has been used for confirming or non-confirming of hypotheses; in this case. The average rate of answers is tested through the mediocrity of options, means the average value of 3.5. Freidman test is used for ranking the applicability rate of courses. For comparing disagreement between students and professors, Two Independent Samples T-Tesr, has been used. Calculations and output extraction were performed using Excel and SPSS 15 statistical software.

RESULTS AND DISCUSSION

Data Findings' Analysis

Personal Information

Group	Hypotheses	NUMBER	Normal parameters Average	Standard Deviation	Most Normal Absolute Value	Distance Positive	From Negative	Kolmogrov-Smirnov Z-Value	Significance Level
Professors	Hypotheses 1	43	1.95	0.37	0.17	0.17	-0.13	0.64	0.801
	Hypotheses 2	43	2.07	0.67	0.29	0.29	-0.27	0.78	0.571
	Hypotheses 3	43	1.84	0.61	0.24	0.24	-0.18	0.97	0.299
	Hypotheses 4	43	2.19	0.76	0.2	0.2	-0.17	0.82	0.51
	Hypotheses 5	43	1.62	0.5	0.2	0.2	-0.2	1.11	0.167
Student	Hypotheses 1	150	2.34	0.75	0.09	0.09	-0.07	0.97	0.308
	Hypotheses 2	150	2.84	1.36	0.19	0.19	-0.1	0.93	0.35
	Hypotheses 3	150	2.49	0.89	0.12	0.12	-0.07	0.93	0.347
	Hypotheses 4	150	2.78	1.1	0.17	0.17	-0.09	1.11	0.171
	Hypotheses 5	150	2.48	1.14	0.14	0.14	-0.1	0.85	0.471

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22% of respondents were university professors and 78% of the universe composed of students (employees in the profession).

Normality Test Using Kolmogorov-Smirnov Test

By using Kolmogorov-Smirnov test, the normality of some of variable was studied. The null and alternative hypotheses in this test are written as follows:

H_0 : Data for dependent variable follow normal distribution

H_1 : Data for dependent variable do not follow normal distribution

The values of significance level for both respondent groups are more than 0.05, it means that the null hypotheses will not rejected in the level of 95% confidence, therefore data distribution for research data is normal.

Study on the applicability of accounting courses' education within Bachelor's Program to the students of accounting in labor market, using T-Test

Empirical evidences confirm that acting about sequential variables. in the case of distance between levels, could be the same as interval scales. Therefore, the analysis of parametric statistics such as T Regression test is justified for sequential variables. It means that if the 5 or more (from very few to very much or strongly agree to strongly disagree) points Likert sequential scale is used in a research. a coding system by allocating 1 to 5 numbers or other parametric statistical analyses such as T- Test, Regression and so on, which are special for higher levels, could be used for sequential level.

A- Hypothesis One

Phase 1: Null and alternative hypotheses are statistically written as follows:

$$\left\{ \begin{array}{l} H_0 = \mu \geq 3.5 \\ \text{courses of financial accounting as educated courses within bachelors program are not} \\ \text{applicable in the labor market after graduation} \\ H_1 : \mu < 3.5 \\ \text{courses of financial accounting as educated courses within bachelors program are} \\ \text{applicable in the labor market after graduation} \end{array} \right.$$

Chart: The frequency of respondents for hypothesis one

Group	Responde nt	Fully Applica ble	Applicab le	Relativel y Applica ble	Relatively Inapplica ble	Inapplica ble	Inapplica ble At All	Tot al
Professo rs	Q1	24	12	7				43
	Q2	13	22	8				43
	Q3	15	11	16	1			43
	Q10	19	9	13	2			43
	Q11	12	11	18	2			43
Student	Q1	69	39	23	15	4		150
	Q2	49	50	32	16		3	150
	Q3	39	53	32	12	8	6	150
	Q10	43	41	47	12	5	2	150
	Q11	28	45	26	22	9	10	150

1. Sanford Labovis, "Some Observation on Measurement and Statistics"
2. Sanford Labovis, "The Assignment of Numbers to Rank Order Categories". "American Sociological Review"

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Phase 2: Calculating the test's statistic and its statistical distribution.

Respondent	Hypothesis	Number	Average	Standard Deviation	T-Value	DOF(Degress Of Freedom)	Significance Level	Average Of Difference from 5.3 Value
Professors	Hypothesis 1	43	1.95	0.37	-27.64	42	0	-1.55
Student	Hypothesis 1	150	2.34	0.75	-18.93	149	0	-1.16

Phase 3: the statistic value of the test is -27.64 for professors and -18.93 for students, therefore the null hypothesis is rejected for both respondent groups in the level of 95% confidence. it means that in the; viewpoint of both groups, financial accounting courses as educated courses within bachelor's program are applicable in the labor market after graduation.

B- Hypothesis Two

Phase 1: Null and alternative hypotheses are statistically written as follows:

$$\left\{ \begin{array}{l} H_0 = \mu \geq 3.5 \\ \text{courses of industrial accounting as educated courses within bachelors program are not} \\ \text{applicable in the labor market after graduation} \\ H_1 : \mu < 3.5 \\ \text{courses of industrial accounting as educated courses within bachelors program are} \\ \text{applicable in the labor market after graduation} \end{array} \right.$$

Chart: The frequency of respondents for hypothesis two

Group	Respondent	Fully Applicable	Applicable	Relative Applicable	Relative Inapplicable	Inapplicable	Inapplicable At All	Total
Professors	Q7	8	24	11				43
Student	Q7	26	42	38	23	16	5	150

Phase 2: Calculating the test's statistic and its statistical distribution,

Respondent	Hypothesis	Number	Average	Standard Deviation	T-Value	DOF(Degress Of Freedom)	Significance Level	Average Of Difference from 5.3 Value
Professors	Hypothesis 2	43	2.07	0.67	-14.02	42	0	-1.43
Student	Hypothesis 2	150	2.84	1.36	-5.96	149	0	-0.66

Phase 3: the statistic value of the test is -14.02 for professors and -5.96 for students, therefore the null hypothesis is rejected for both respondent groups in the level of 95% confidence, it means that in the Viewpoint of both groups , industrial accounting courses as educated courses within bachelor's program are applicable in the labor market after graduation.

C- Hypothesis Three

Phase 1: Null and alternative hypotheses are statistically written as follows:

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$H_0 = \mu \geq 3.5$
 courses of taxation accounting as educated courses within bachelors program are not applicable in the labor market after graduation
 $H_1 : \mu < 3.5$
 courses of taxation accounting as educated courses within bachelors program are applicable in the labor market after graduation

Chart: The frequency of respondents for hypothesis three

Group	Respondent	Fully Applicable	Applicable	Relatively Applicable	Relatively Inapplicable	Inapplicable	Inapplicable At All	Total
Professors	Q4	21	12	8	2			43
	Q5	22	15	4	2			43
	Q6	13	16	12	2			43
Student	Q4	31	54	40	14	8	3	150
	Q5	36	39	34	22	17	2	150
	Q6	42	45	44	13	5	1	150

Phase 2: Calculating the test's statistic and its statistical distribution.

Respondent	Hypothesis	Number	Average	Standard Deviation	T-Value	DOF(Degress Of Freedom)	Significance Level	Average Of Difference from 5.3 Value
Professors	Hypothesis 3	43	1.84	0.61	-17.66	42	0	-1.66
Student	Hypothesis 3	150	2.49	0.89	-13.92	149	0	-1.01

Phase 3: the statistic value of the test is -17.66 for professors and -13.92 for students, therefore the null hypothesis is rejected for both respondent groups in the level of 95% confidence, it means that in the viewpoint of both groups, taxation accounting courses as educated courses within bachelor's program are applicable in the labor market after graduation.

D- Hypothesis Four

Phase 1: Null and alternative hypotheses are statistically written as follows:

$H_0 = \mu \geq 3.5$
 courses of governmental accounting as educated courses within bachelors program are not applicable in the labor market after graduation
 $H_1 : \mu < 3.5$
 courses of governmental accounting as educated courses within bachelors program are applicable in the labor market after graduation

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Chart: The frequency of respondents for hypothesis four

Group	Respondent	Fully Applicable	Applicable	Relatively Applicable	Relatively Inapplicable	Inapplicable	Inapplicable At All	Total
Professors	Q8	12	17	11	3			43
	Q9	9	16	16	2			43
Student	Q8	23	36	67	10	9	5	150
	Q9	30	24	57	24	11	4	150

Phase 2: Calculating the test's statistic and its statistical distribution .

Respondent	Hypothesis	Number	Average	Standard Deviation	T-Value	DOF(Degree Of Freedom)	Significance Level	Average Of Difference from 5.3 Value
Professors	Hypothesis 4	43	2.19	0.76	-11.4	42	0	-1.33
Student	Hypothesis 4	150	2.87	1.1	-8.01	149	0	-0.72

Phase 3: the statistic value of the test is -11.04 for professors and -8.1 for students. therefore the null hypothesis is rejected for both respondent groups in the level of 95% confidence, it means that in the viewpoint of both groups, governmental accounting courses as educated courses within bachelor's program are applicable in the labor market after graduation.

E- Hypothesis Five

Phase 1: Null and alternative hypotheses are statistically written as follows:

$$\left\{ \begin{array}{l} H_0 = \mu \geq 3.5 \\ \text{auditing courses as educated courses within bachelor's program are not applicable in the labor market after graduation} \\ \\ H_1 : \mu < 3.5 \\ \text{auditing courses as educated courses within bachelor's program are applicable in the labor market after graduation} \end{array} \right.$$

Chart: The frequency of respondents for hypothesis five

Group	Respondent	Fully Applicable	Applicable	Relatively Applicable	Relatively Inapplicable	Inapplicable	Inapplicable At All	Total
Professors	Q12	24	11	7	1			43
	Q13	24	13	6				43
Student	Q12	40	47	34	13	10	6	150
	Q13	32	54	40	14	5	5	150

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Phase 2: Calculating the test's statistic and its statistical distribution

Respondent	Hypothesis	Number	Average	Standard Deviation	T-Value	DOF(Degress Of Freedom)	Significance Level	Average Of Difference from 5.3 Value
Professors	Hypothesis 4	43	1.62	0.5	-24.8	42	0	-1.88
Students	Hypothesis 4	150	2.48	1.14	-10.88	149	0	-1.02

Phase 3: the statistic value of the test is -24.8 for professors and -10.88 for students. Therefore the null hypothesis is rejected for both respondent groups in the level of 95% confidence; it means that in the viewpoint of both groups, auditing courses as educated courses within bachelor's program are applicable in the labor market after graduation.

Ranking of Applicability of Courses in the Viewpoint of Professors and Students

In last part, each of hypotheses has been analyzed separately Now in this part. There is the question that in the viewpoint of respondents which factor is more applicable in the labor market after graduation? Considering the correlation of answers, the most appropriate test for comparing the impact of factors is

Freidman Non-Parametric Test

Null and alternative hypotheses in this test are formulated as follows:

$$\begin{cases} H_0 : \hat{R}_1 = \hat{R}_2 = \hat{R}_3 = \hat{R}_4 \\ H_1 : \hat{R}_i \neq \hat{R}_j \quad \exists i \neq j = 1,2,3,4 \end{cases}$$

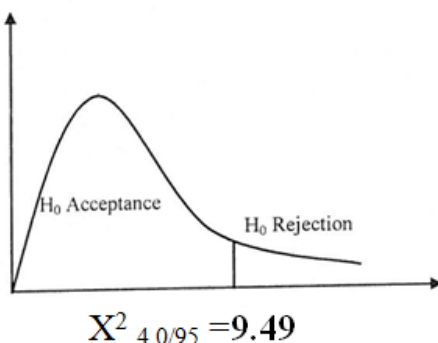
$$\begin{cases} H_0 : \text{the average ranking of factors are the same} \\ H_1 : \text{the average ranking of factors are not the same} \end{cases}$$

Courses	Professors	Courses	Students
Auditing Courses	2.13	Financial Accounting	2.74
Taxation Accounting	2.72	Auditing Courses	2.79
Financial Accounting	3.12	Taxation Accounting	2.96
Industrial Accounting	3.44	Govermental Accounting	3.23
Govermental Accounting	3.59	Industrial Accounting	3.28

Test Statistic	Professors	Student
Number	43	150
K-2 Value	26.838	15.378
DOF	4	4
Significance Level	0	0.004

The acceptance and rejection areas of null hypothesis are as follows:

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Therefore the null hypothesis is rejected in level of 95% confidence because obtained K-2 Values for professors and students are 26.84 and 15.38 respectively which both are in null hypothesis rejection area. In the viewpoint of professors, auditing courses and in the viewpoint of students financial accounting and auditing courses, are less applicable, while, both groups believe that industrial and governmental accounting are most applicable.

Comparison of Courses Applicability between two Respondent Groups

For comparing the average between independent groups we could use comparison between two groups test.

Null and alternative hypotheses in this test are formulated as follows:

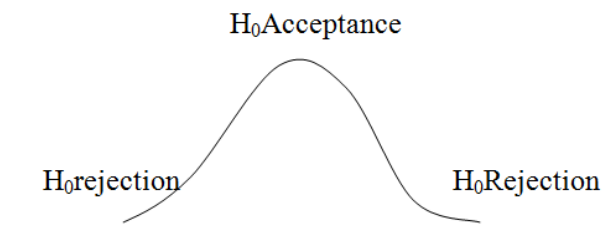
$$\begin{cases} H_0 : \mu_1 = \mu_2 \\ H_1 : \mu_1 \neq \mu_2 \end{cases}$$

$$\begin{cases} H_0 : \text{the average of first group is equivalent with the answer average of second group} \\ H_1 : \text{the average of first group is not equivalent with the answer average of second group} \end{cases}$$

Gourses	Group	Average	T- Value	Result
Financial Accounting	Professors	1.95	-4.76	Comparing Student T Professors CONSIDER more applicability for this Course
	Student	2.34		
Taxation Accounting	Professors	2.07	-5.12	Comparing Student T Professors CONSIDER more applicability for this Course
	Student	2.84		
Industrial Accounting	Professors	1.84	-5.45	Comparing Student T Professors CONSIDER more applicability for this Course
	Student	2.49		
Governmental Accounting	Professors	2.19	-4.09	Comparing Student T Professors CONSIDER more applicability for this Course
	Student	2.78		
Auditing Courses	Professors	1.62	-7.20	Comparing Student T Professors CONSIDER more applicability for this Course
	Student	2.48		

Therefore the acceptance and rejection areas of null hypothesis are as follows:

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Therefore as it calculated, in all cases comparing students university professors consider more applicability for courses.

Conclusion

Performed studies and obtained results discovered that all the specialized courses or accounting in Bachelor's Program are applicable in the labor market after graduation. However none of the courses had the option as "Fully Applicable" and according to obtained results is chapter four which is performed using SPSS 15 software, we could say that in the viewpoint of professors, auditing courses and in the viewpoint of students, financial accounting and auditing courses, are less applicable, while, both groups believe that industrial and governmental accounting arc most applicable.

This states that accounting and auditing courses should be revised. The important issue which we should address is that because of complexity or educational system and its interaction with environment, changes should be performed carefully and through several researches because, a hasty and unexamined change not only will not improve the system, but also will worsen the situation.

Research's Suggestions

Base on performed study and its results, the following suggestions are provided:

A.Suggestions Adapted from Hypotheses' Results

- 1.It is suggested that educational policymakers try to pay more attention to research and educating researchers in their educational planning about the objectives or accounting education, to be able to provide more applicable courses.
- 2.It is suggested to pay more attention to the profession's requirements and its match with the working environment, in educational programs.
- 3.The results suggest professors to choose the educational and research contents or their courses base on approved topics and if they think these topics are old, it is better to continuously review and enrich the contents of educational program through research on behalf of university and also connection with educational and research centers of developed societies for scientific exchanges.
- 4.The results suggest using more expert professors and providing more appropriate educational references to achieve the objective of any of specialized courses.
- 5.The results suggest to aware society about the role of accountant and thr impact of this profession on advancing the development plans (this would be possible through cooperation between government, professors and profession).

B.Suggestions about Future Researches

- 1.To study the obstacles and problems of failure to fulfill all the defined purposes in the courses of accounting field.
2. To compare the rate of applying courses of accounting field at Governmental universities and Islamic Azad University.
- 3.To study the efficiency of graduated students in the field of accounting from Governmental and Azad universities.
- 4.To study the strategies for making applicable the provided courses to the students.
- 5.To compare Payame Noor and Azad universities in terms of process and product.
- 6.To study the rate of awareness, proficiency and attitude of accountants in performing assigned duties.
- 7.To study the strategies for increasing the efficiency of an educational course.

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8.To study the relation between attitude toward educational field future profession and the educational performance of accounting students.

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