The Impact Of Academic Training Courses On Promoting Knowledge And Skill Of Accounting Scholars Of Iran.

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Abstract: Compared with previous past number, the number of accounting scholars in universities and high-education centers has increased. Such enhancement has put accounting field in an outstanding position in high-education centers. On of the main function of such centers is training specialized persons in accounting and its related fields. So it is expected that such practical and training courses during theoretical courses can strengthen knowledge and abilities of accounting scholars and graduates. This study tries to analyze the efficiency of training courses in promoting accounting scholar's knowledge and skills. Generally, studied population includes accounting scholars of skill- learning courses in Iran. To analyze and evaluate the impact of training courses scholar's knowledge and skills, the statistical population (795 scholars) was divided into two groups. The first group includes those scholars who have had the training courses and the second group includes those scholars who haven't had the training courses yet. 85 scholars were independently chosen from the two population groups. Then their knowledge and skills, which are expected to be influenced by having or not having training courses, have been evaluated and compared by distributing questionnaire. To analyze derived data and examine hypotheses, suitable statistical tests (including t-test, kolmogrov test, and smirnov test) have been used. The results firstly indicate and reveal the incidental distribution of research variables. Comparing the scores of the studied groups generally indicate that the knowledge and skills of scholars who have had training courses is significantly higher than those scholars who haven't had such training courses. So, it can conclude that training courses have positive influence of knowledge and skills of accounting scholars.

Key words: education, accounting education, training courses, knowledge, skills.

INTRODUCTION

Nowadays, accounting has had a very important function in economic development. Such function is move evident in developing countries. The how of formation and development of accounting field in 20th century has been influenced by the growth and enhancement of business entities, commercial conventions and governmental – tax rules.

So, scientific and technical developments in this field, on one hand, and the rapid economic growth, on the other hand, require accountants that acquire needed and specialized skills related to accounting.

As a matter of fact, the exaltation of science and knowledge is acquired by education in all countries. So, to exaltate and place accounting in its real position in Iran, accounting education must be taken into account seriously. It is also necessary to train qualified scholars by efficient educational programs such qualified scholars can provide accounting field with competent human power. We must be able to train senior accountants and experts who can promote there competence to meet increasing needs , new chances professional veraity of services and education after their graduation.

Accounting Education And Its Confronted Problems In Iran:

Education is a permanent event which has constantly existed since the beginning of human creation and it will exist. Time passage and human developments have created different definitions of educations which some of them are as follows:

"The careful arrangement of learner's environment to acquire desired results in certain situations." or " The process of problem solving whose aim is facilitating learner's learning." Or " The set of decisions and actions which will be carried out one after another to help learners to acquire more educational aims.

Accounting education can be defined as follow:

"The official and academic process of training specialized and knowledgeable human power who are able to take part in offering professional accounting and auditory services."

The educational system of each country must be prepared according to local needs of that country. John Briston, about the above statement , declares that each country has its own particular political , social , economic and cultural features. More probably , purposes and also information needs of economic managers in each country are different from other countries. So, any country must attempt to plan and administer its own system,
which is best-suited to meet its needs, rather than imitating the structure and characteristics of information systems of other countries.

The lack of exaltation of accounting education in developing third-class countries, has attracted the attention of many researchers. Professor Møller states: "We as professional scientists and accountants of should also accept our permanent responsibility to accounting growth in third world. This problem is not a scientific dispute. He believes that this is a moral issue while others think of it as equivalence and fairness among human societies.

Some experts believe that scholars are not trained to enter accounting profession and answer accounting requirement in elementary phases of accounting education. And in higher phases, no valuable knowledge is added.

Regarding the purposes of economic, Social programs of Islamic Republic of Iran, the present lack of specialized accounting personnel at skill-learning, licence, senior licence, and PHD levels will increase if the present process of accounting education continues. On the other hand, Some of financial managers in our country have academic degrees which are unrelated to accounting.

Unfortunately, such managers don't have needed specialization to design financial systems. Revise present systems, accommodate them with the routine and variable conditions and to change the derived results of financial information. The employment of low-specialized personal in different levels of financial decision-making has caused that the modern and suitable systems for meeting the needs of economic development and commercial environment of our country in private and governmental institutions don't work efficiently and in most cases, such revisions are rapidly forgotten. Based on the executed researches, most Iranian researchers list the barriers and problems of the exaltation of accounting education in Iran as follows:

- The lack of skillful educators who have accounting knowledge and practical experience together.
- The severe and remarkable gap between the accounting education and performance of accounting operations.
- The lack of research on accounting and the use of other countries accounting information.
- The lack of enough training courses for accounting scholars.
- The lack of practical accounting to engage scholars with real accounting processes.
- The lack of some specialized courses.
- The lack of attention to university professors.
- The lack of interest and motivation of some accounting scholars.
- The lack of knowledge and awareness of some scholars who enter this field.
- The existence of basic and fundamental problems in some course sources.

Accounting Training:

To be familiar with the term training course, it is necessary to present the following definition:

Training refers to a course during which the qualified scholars pass certain units in industrial, service centers and other centers to use their acquired scientific and technical knowledge in real environments, promote their own scientific and administrative abilities, be familiar with the how of eradicating necessary and basic needs of the society.

Accounting training can be referred to as practical aspect of accounting. The importance and function in increasing knowledge and skills of scholars and graduates can't be ignored. At the present time, there is two training units for skill-learning degree. During such training courses, scholars are introduced to private and governmental organizations to have practical education under guidance and direction of the guide professor and operating leadership of training manager at the site of training.

The purposes of training includes the familiarity with operation environment of the scholars, scientific field of study and the how of connecting it to other fields of study, familiarity with scientific problems and troubles of the scholar's field of study in industrial entities.

The purposes of training is making the scholars familiar with operation environment, the how of connection between their field of study and other fields of study, scientific problems and troubles of their fields of study in industrial entities, practical experience, practical use of their knowledge and techniques.

Training position in accounting education and available viewpoints.

There are two viewpoints about whether the accounting scholars need to be familiar with practical courses or not. The first viewpoint offers that accounting scholars must be engaged in administrative activities while studying. It believes in the necessity of training course. It believes that if scholars don't have practical and training course, they may have lots of problems when they want to enter job market. The second viewpoint, which is usually the belief of accounting experts and literate persons insists of unnecessity of practical courses during studying and it lists some of its logical reasons as follows:

1) If the professors teaching methodology is student-oriented and modern, that is the emphasis is on research activities and all learning enterprises time to have administrative works, and students won't have time even to study their regular courses.
2) Many specialists believe that the scholars must only try to strengthen their basic theoretical knowledge during their schooling period. So they will have something to present in job market and will be successful in job environment.

3) The scholars who have solid theoretical knowledge can acquire good experiences in job market while the scholars who don't have such knowledge can't have such good experiences. In other words, such unqualified scholars can acquire such useful experience after being in job market for some years. There is an important difference between a qualified scholar's job experience. The difference is that an unqualified scholar don't understand the meaning and use of what s/he is doing, while a qualified scholar is quite aware of the importance and purpose of what s/he is doing. S/he analyzes the results, find new methods, and surely develop his own job environment.

4) Usually, scholars tend to take part in different employment, schooling tests, after being graduated.

Their success in such tests will depend on their powerful scientific ability and their varied administrative experiences can’t provide them to pass such tests.

Since accounting knowledge can increase by suitable practical experiences, the execution of training courses in educational system seems necessary.

Regarding previously carried out research and new economic revolutions in all countries, including our country, the accounting graduates and experts are needed.

Even in the universities of western countries, there is a significant difference between what is taught in universities and what is practically done in real environment, and graduates need training courses to enter job market.

Universities commonly prepare the scholars scientifically, then graduates enter job market and acquire suitable practical skills in job environment.

Since accounting is a field defined as a profession, the academic education must meet environment need, too. When the graduates enter job market, they haven’t completely learnt what the job market really expect them. That is what has been learnt, can’t necessarily be what really exists in real environment.

The How Of Classifying The Parts Of Knowledge And Skill:

The following study has tried to make a complete list of all knowledge and skill parts resulted from previous studies and research. Because lots of such classified parts are higher than skill-learning scholars ability and knowledge, this study has attempted to choose those parts which are in accordance with skill-learning scholars ability and knowledge. So, abilities such as interviewing and questioning the personnels are classified as skills and the scientific aspect of accounting abilities are such as the analysis of financial statements classified as knowledge.

Knowledge and skill have been defined in a way that can be measured.

Knowledge includes 14 parts and skill includes 14 parts. These two group of parts are as follows.

Table 1. The list of knowledge and skill variables.

<table>
<thead>
<tr>
<th>Row</th>
<th>Knowledge</th>
<th>Row</th>
<th>Skill</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The analysis of financial events and regulation of accounting documents</td>
<td>1</td>
<td>Leading and directing the personnels</td>
</tr>
<tr>
<td>2</td>
<td>Recording financial events and different accounting documents</td>
<td>2</td>
<td>Interviewing and questioning the personnels</td>
</tr>
<tr>
<td>3</td>
<td>Preparing and reporting financial statements</td>
<td>3</td>
<td>Objective observation and investigation</td>
</tr>
<tr>
<td>4</td>
<td>Preparing the statement of bank contradiction</td>
<td>4</td>
<td>Participating in renewed investigation</td>
</tr>
<tr>
<td>5</td>
<td>Preparing and doing revised recordings and adjustments at the end of a period.</td>
<td>5</td>
<td>Cooperating with other organizational parts</td>
</tr>
<tr>
<td>6</td>
<td>Preparing, closing and opening accounts.</td>
<td>6</td>
<td>Accepting the productive critiques and suggestions</td>
</tr>
<tr>
<td>7</td>
<td>Analyzing and interpreting Financial statements and items</td>
<td>7</td>
<td>Applying commercial and clerical composition principles</td>
</tr>
<tr>
<td>8</td>
<td>Calculating and reporting the costs of products.</td>
<td>8</td>
<td>Following the rules of job environment like clothing</td>
</tr>
<tr>
<td>9</td>
<td>Preparing financial reports and statements at the middle of the period</td>
<td>9</td>
<td>Following clerical discipline.</td>
</tr>
<tr>
<td>10</td>
<td>Investigating and verifying the correctness and quality of financial data and reports</td>
<td>10</td>
<td>Following clerical hierarchy</td>
</tr>
<tr>
<td>11</td>
<td>Applying effective accounting standards</td>
<td>11</td>
<td>Being familiar with the organizational structure of the government, assembly, ministry, organizations, their duties and their relationships.</td>
</tr>
<tr>
<td>12</td>
<td>Calculating financial ratios and analyzing the financial statements and reports</td>
<td>12</td>
<td>Being familiar with legal structure, public laws, financial and calculational uses in the country</td>
</tr>
<tr>
<td>13</td>
<td>Having a good command on important accounting rules</td>
<td>13</td>
<td>Being familiar with computer programs related to accounting field such as Excell, Access, and accounting softwars</td>
</tr>
<tr>
<td>14</td>
<td>Connecting different accounting courses with accounting profession as a collection</td>
<td>14</td>
<td>Being familiar with operation process and the how of operation in companies</td>
</tr>
</tbody>
</table>
Research Question Is:
Whether the execution of academic training increases scholars skill and knowledge or not.

Research Purposes:
The purposes of this research are:
1. Investigating the effectiveness of accounting training courses

Kind And Methodology Of The Research:
Research methodology is a measuring one. Its purpose is researching – applying.

Data- collection methodologies are scope-based and library – based. Library sources are used to fine out the literature and previous related research.

In the following research, the effectiveness of training courses is calculated by comparing the knowledge and skill of those scholars who have had training courses with those who haven’t had such courses.

There isn’t any standard questionnaires and measuring tools for calculating skill-learning scholars knowledge and skills. After careful investigating of all mentioned issues in previous related studies and consulting accounting professor, the researcher has derived a list of the best suited parts of knowledge and skill of accounting field which match with accounting scholars level of knowledge and skill.

Research Hypotheses:
A. The execution of training courses in skill- learning level of accounting increases scholars knowledge.
The related auxiliary hypotheses of knowledge:
1. The execution of training courses increases scholars’ knowledge of book keeping operation.
2. The execution of training courses increases scholars’ knowledge of preparing financial reports and their analysis.
3. The execution of training courses increases scholars’ ability to apply their accounting knowledge and skills in professional environment.

B. The execution of training courses increases scholars’ skills.
The auxiliary related hypotheses of skill are:
4. The execution of training courses increases scholars’ individual skills.
5. The execution of training courses increases scholars’ managerial and collective skills.
6. The execution of training courses increases scholars’ professional and clerical skills.

Theoretical Framework Of The Research:
This research is classified as an accounting educational research because its subject and hypotheses are generally related to accounting education. Its main dependent variables are knowledge and skill and its independent variable is training course in skill- learning schooling.

Time–Scope Of The Research:
The main process of the following research, including questionnaire distribution and collection and the resulted data analysis, have been done in 1388.

The statistical population of this research is accounting skill- learning scholars of Iran.

Based on collected data and statistics, statistical population includes 795 persons which contains 398 last – term skill-learning accounting scholars and 399 skill-learning accounting graduates.

Then this population was divided into two control and experiment groups. The experiment group consists of those scholars who have passed training course and have graduated skill-learning schooling. The control group consists of those scholars who haven’t passed training courses yet.

The Methodology Of Statistical Analysis:
Statistical analysis of this research includes both descriptive and inferential statistics. T-test and independent samples were used to analyze data kolmogrov and smirnov test was used to normalize variables.

Questionnaire Admissibility And Consistency:
Questionnaire is the main tool for data collection in this research.

The questionnaire of this research was prepared by interviewing specialized professors, particularly supervisor and counsellor professors, and the questionnaire admissibility was verified. In addition, the questionnaire consistency was examined and the results of this examination are as follows:
The total consistency of the questionnaire was acquired by Koronbakh test and it was equal 0/939. The consistency of the questions related to skill variable was equal to 0/912. The consistency of the questions related to knowledge variable was equal to 0/899. So the questionnaire consistency was enough and it didn’t need to change any questions.

Data Analysis:

The total number of the distributed questionnaire between both groups was 85 from which 70 questionnaire were sent back and 10 questionnaire were put aside because they were unqualified. After the distribution of designed questionnaire and their correction, the related scores of each hypothesis were acquired and they were a valuated by T-test and independent samples.

The Examination Of Research Hypotheses:

To make the hypotheses measure able and examinable, we compile them as follow:
The mean of the examinees who haven’t passed training course is different from the mean of the examinees who have passed training course. Statistically, the statistical hypothesis and the null hypothesis are compiled as follows:

\[ H_0 : \mu_g = \mu_n \]

\[ H_1 : \mu_g \neq \mu_n \]

In above expression:

\[ \mu_g = \text{The mean of those examinees who have passed the training course.} \]

\[ \mu_n = \text{The mean of those examinees who haven’t passed the training course.} \]

For examining the hypotheses, we compare the means.

The derived results of hypotheses’ examination have been classified in the following table:

<table>
<thead>
<tr>
<th>Table 2. Hypotheses’ Examination.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>T statistics</th>
<th>Freedom degree</th>
<th>Significance</th>
<th>Mean difference</th>
<th>Low and Up end</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge</td>
<td>-3.289</td>
<td>58</td>
<td>0.002</td>
<td>-0.47</td>
<td>-0.767</td>
<td>-0.186 Rejection of null hypothesis</td>
</tr>
<tr>
<td>Skill</td>
<td>-4.09</td>
<td>58</td>
<td>0.000</td>
<td>0.67</td>
<td>-1.02</td>
<td>-0.346 //</td>
</tr>
<tr>
<td>Scholars’ knowledge of book keeping operation</td>
<td>-2.286</td>
<td>58</td>
<td>0.026</td>
<td>-0.366</td>
<td>-0.678</td>
<td>-0.045 //</td>
</tr>
<tr>
<td>Scholars’ knowledge in preparing financial reports and analyzing them</td>
<td>-2.441</td>
<td>58</td>
<td>0.018</td>
<td>-0.4</td>
<td>0.228</td>
<td>-0.072 //</td>
</tr>
<tr>
<td>Scholars’ ability in applying accounting knowledge and skills in professional environment</td>
<td>-3.508</td>
<td>58</td>
<td>0.001</td>
<td>-0.53</td>
<td>-0.837</td>
<td>-0.229 //</td>
</tr>
<tr>
<td>Individual skill</td>
<td>-3.504</td>
<td>58</td>
<td>0.001</td>
<td>-0.726</td>
<td>-1.141</td>
<td>-0.311 //</td>
</tr>
<tr>
<td>Collective and managerial skills</td>
<td>-2.998</td>
<td>58</td>
<td>0.004</td>
<td>-0.194</td>
<td>-0.972</td>
<td>-0.193 //</td>
</tr>
<tr>
<td>Professional and clerical skills</td>
<td>-0.987</td>
<td>58</td>
<td>0.000</td>
<td>0.66</td>
<td>-1.001</td>
<td>-0.33 //</td>
</tr>
</tbody>
</table>

Conclusion:

Training specialized and efficient man power for every Fields and professions is one of development and exaltation factors in modern human societies. Regarding increasing growth and growth and economic development, Financial and accounting issues have been more and more complex. Undoubtedly, the presence of Knowledgeable and Skillful man power in accounting field Seems evident.
Taking used accounting systems of different countries into account, Iran can also harmonize its accounting system with its political, cultural, economic and social environments.

It accounting system at educational levels of our country meets the need of persons, especially scholars, it can be hoped that the graduates’ problems in entering job market, to some extent, are eradicated. So training courses, as one of main sections of accounting education, must be taken into account more seriously.

Based on previously-done research, it is necessary to plan and perform practical course in accordance with accounting field and educational courses in accordance with practical experiences. So we can hope to promote scholars, practical ability levels, open professional promotion direction, increase their service quality in economic entities, and finally develop accounting profession. Educational research should also focus on the effectiveness of training courses as a part of official educational process.

Additionally, the officials of educational system must think about fundamental changes in academic courses.

REFERENCES


