

# Study of thematic relation of accounting theses of the universities and higher education institutions in over five decades with an educational approach

Firooz Shaghghi <sup>1\*</sup>, Bahman Fasihi <sup>2</sup>

<sup>1</sup> Department of Accounting, Parsabad Moghan Branch, Islamic Azad University, Parsabad Moghan, Iran

<sup>2</sup> Department of Statistics, Parsabad Moghan Branch, Islamic Azad University, Parsabad Moghan, Iran

\*Corresponding author E-mail: [shaghghi.firooz@gmail.com](mailto:shaghghi.firooz@gmail.com)

## Abstract

In this study, 1700 theses of master degree in five decades in accounting from 57 universities have been studied in terms of dispersion of thematic relation of these with accounting educational approach and have been reconciled in eight areas of financial, industrial, audit, state, tax, accounting information systems, educational and other various issues, and were analyzed based on thematic content analysis. The findings of study suggest that matters in terms of educational have been very limited and express reluctance of students to educational approach.

**Keywords:** Threaded Connection; Thesis; Education; Accountant Education.

## 1. Introduction

Science education, and the dynamics of the education process during the training process, as well as the continuation of this education has always been an intellectual engagement for thinkers. With different theories of learning and discussion on the causes of yield loss in a specific area of science and study of the structure and the nature of man and thought processes, effective steps have taken to improve education. By studying the history of science, it can be concluded that, every science throughout history has had fluctuations in how its training, and if already enjoys a favorable situation, has been thanks to the effort and investigate the causes of weaknesses and shortcomings and use of effective methods of resolving them (Behaen, 2007). Universities and higher education institutions play a major role in the process of education and research of students, and in recent years, with the development of MS and Ph.D. in accounting at universities in the country, accounting academic research has been developed. In Iran, a large number of students are successful in obtaining an academic degree, and in the meantime, a significant number of "thesis" are written, these theses have allocated a lot of energy, time and sources to themselves (Bagher Zadeh, 2001). The monopoly of accounting and audit research for MS degree thesis essentially has become the quality of research more important. A careful study of the theses defended at most universities reflects the fact that, accounting research has led to more access to information. Accounting research have more focused on capital market and economic theories, and there is no applied, fundamental and developmental research which are specific to the discipline of accounting. And these problems increase the gap between business and universities, despite the progress of science in accounting, accounting education is lagging behind. So, in this way, accounting academic and professional engagement is needed more than ever. Therefore,

theses and research content analysis can express the problems facing the profession and education. In this study, research trends in the field of accounting is examined to take step to identify the problem and reflection academic career, and reducing the gap between education and profession.

## 2. Theoretical foundations

Science production has a special place in the scientific literature of every country. Because science production is considered as the most reliable indicator to measure rank and scientific status of the countries. Some people consider science production as a theory, technique or specialized global achievement which is expressed in the form of written articles and other scientific literature and in the international journal indexed to be available to others. But the fact is that methods and operational practices of knowledge production covers a wide range of measures. Some the most important of it are the methods for knowledge production, prioritizing requires, the division of labor, coordination of education, balanced look to the development of sciences and strategic fields (Sharifi et al. 2013). For this reason, knowledge development and science production is considered as one of the development indicators for any community, because it is done through scientific publications and present them to the international science scene and scientific publications act as mirror of knowledge and technical information, and has an important role in the complex system of scientific and technical exchanges and sharing of knowledge generated among different communities, and in the course of scientific systems evolution of the today's world, it has reached the point in which any country is language and tool of presence on the international science scene, without which, a society will be isolated and can be a society which is merely a listener, without having a word to say (Salehi and Rahimi, 2007). Given that, knowledge of accounting plays an important as applied knowledge in infrastructure deci-

sions and economic and financial planning at the micro and macro level, and there is a close relationship between accounting progress and development of each country, and also, an accounting research is considered as an important issue in the planning financial system of each country (Etemadi and Fakhari, 2005). It is necessary that the knowledge generated in this field should be evaluated carefully. According to the paucity of content analysis thesis in accounting, different approaches to this research, it is necessary that theses produced in this area should be evaluated carefully to determine the status of data generated in this field? Quantitative Analysis of data generated and determining thematic trends of them to clarify the matter which "In which fields, further information is produced?", and "what categories and subcategories are less considered and there is need to be further investigated", is importance and necessity that the present study is focused on it. Therefore, in this study it has been tried to provide a context for making targeted of scientific actions, and determining research priorities and identification of weaknesses and shortcomings in the scientific information production using the content analysis and classification of thesis, and identification the type of content published in their scientific field.

### 3. A review of previous research

Little research has been done in the field of the relationship between accounting and educational approach within the country and we can only point to several cases in this area. Padyar (2002), has examined distribution of accounting academic theses with an emphasis on patterns and application of research methods in accounting doctoral and master courses in universities in the country. In the framework of this approach, through the elements such as example-thread-theory, and research method of six areas, or pattern was recognized, and accordingly, the selected sample was examined, and concluded that the assumptions indicate that, about 95 percent of the existing theses have used a descriptive research methods.

Etemadi et al (2013), in research entitled "Management Accounting Research survey of Iran and Australia "with the aim of classification of management accounting research approach of Iran and Australia in terms of thematic areas, spatial domain, theories and methodology. The results showed that, three subjects of "performance measurement", "incentives", and "control systems" with the most articles and four subjects of "deferred costing" advanced costing method ", " systems management control "and" methodology in the relationship between the companies "with at least articles, were debatable subjects in accounting and there were significant correlations between research approach in Iran and Australia, the diversity of the sub-fields in Iran has been less attention. Oler et al. (2010), in a study titled "Description of Accounting Research" has examined published articles in six Journal of Accounting from 1960 to 2007. Their results show that a growing set of accounting research increasingly is concerned with two issues of economics and financial issues. Rahnamaye Rood poshti et al (2014), in content analysis of financial sciences publications Journal of Iran and America finance After review of 546 articles published in scientific with scientific-research rank between the years 1994-2013 and comparison of America finance after reviewing 546 articles published article in the scientific-research publications between 1994-2013, and comparison of them with 4679 published articles in ISI finance between 1946-2013 concluded that issue of financial management by 36%, investment management and portfolio by 19 percent, interdisciplinary topics (18%), behavioral, and nervous finance about 9%, financial engineering 8 percent, financial accounting 6 percent, Islamic finance 3%, 1% auditing, man-

agement accounting 0.3% were discussed in Persian articles. While in the Journal of Finance, the issue of financial management (28%), interdisciplinary topics (24%), investment management and portfolio 16%, financial engineering 13%, behavioral, and nervous finance (10%), financial engineering 9%, accounting management 3%, financial accounting and auditing 2% zero percent were discussed.

Rahnamaye Roodposhti et al (2013), in content analysis of publications with scientific-research rank in Iran found that the issue of financial accounting with 29% and then 24%, after that articles with financial subject with 24%. 22% of articles published was related to management accounting, 14% were related to auditing, 6% were published on management and only 5% of them has been the subject of government accounting. Accordingly, the issue of financial management in accounting journals is publishing increasing.

### 4. Research questions

- 1) How is thematic relation between theses and education in them?
- 2) Which subject is related to the most threads used?

### 5. The method of research

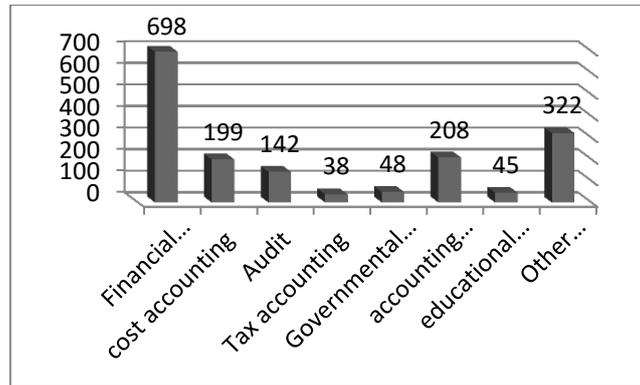
Research method is ((Content Analysis)). Content analysis is considered to verify text content, in principle, is systematic analysis of the frequency of words, phrases, concepts, in books, films and other materials. Usually, the six units of record use content analysis which include: the word, the word mode, sentence, subject, paragraphs and whole texts ((subject)) or ((suspect)) is one of the most important shape of record unit in the analysis content. Thematic content analysis is identification of the subjects and their prevalence in a text. In this study, these are analysed in terms of thematic, and record unit ((subject)) is seeking subject for the theses. Writing of thesis is done based on the general issues of financial, industrial, audit, tax, administrative, accounting information systems, accounting and other miscellaneous topics that are classified in 7 categories and they were examined for analysis.

### 6. Population

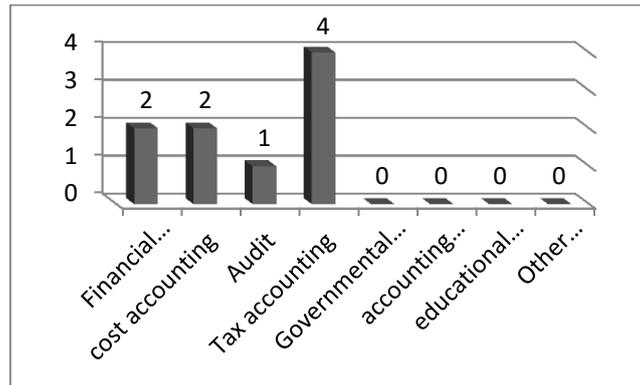
The study population consisted of 1700 accounting MS thesis from 57 Islamic Azad Universities, Public and non-profit Universities that have been defended over five decades, which are collected referring to documents of university and reference sites and the community will be examined.

### 7. Research findings

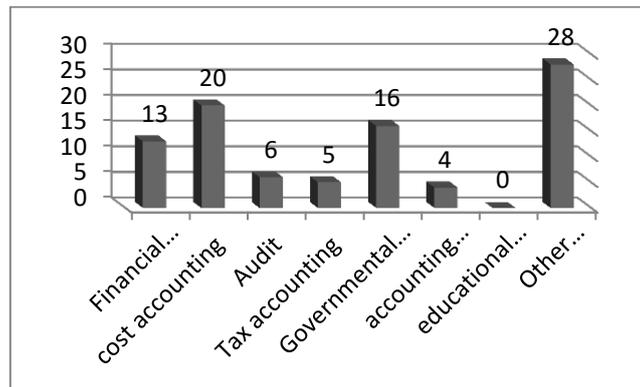
In Table (1), 1700 theses from 57 universities and institutions of higher education were distributed to analyze the subjects based on 8 general matters in the areas of financial, cost accounting, audit, tax accounting, government accounting, accounting information systems, educational accounting, and for analysis were examined, among threads, financial field has allocated the most subjects to itself, and after the financial field, different topics and area of accounting information systems, with 208 theses has allocated the third place to itself, and the areas of training and tax in terms of subject have the last rank.



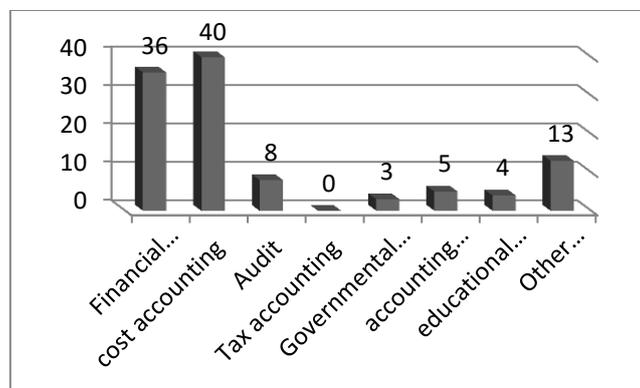
**Fig. 1:** Frequently Distribution of "General Issues" Accounting Thesis Subject to Separation Over 5 Decades.



**Fig. 2:** Thematic Distribution of Educational Thesis in Five Decades, in the Forties.



**Fig. 3:** Thematic Distribution of Educational Thesis in Five Decades, in the Fifties.



**Fig. 4:** Thematic Distribution of Educational Thesis in Five Decades, in the Sixties.

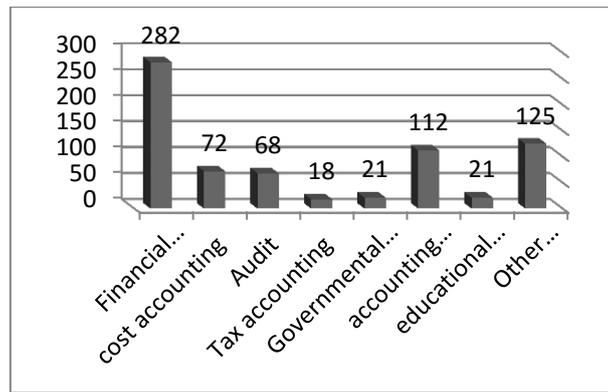


Fig. 5: Thematic Distribution of Educational Thesis in Five Decades, in the Seventies.

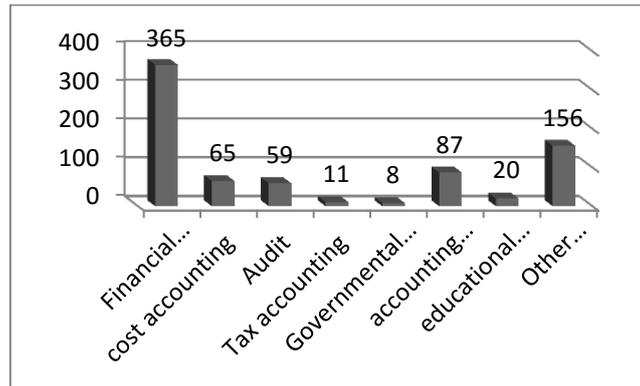


Fig. 6: Thematic Distribution of Educational Thesis in Five Decades, in the Eighties.

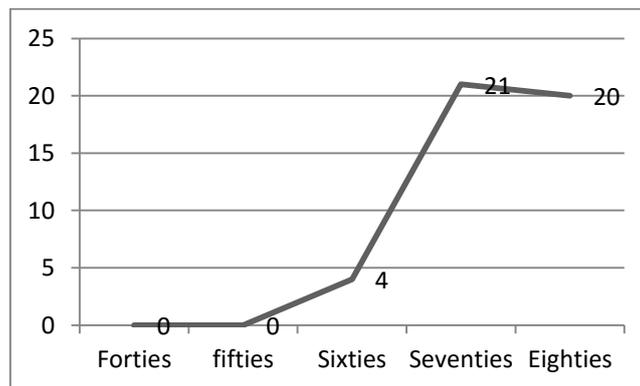


Fig. 7: The Process of Thematic Writing the Thesis and Educational Theses during Five Decades.

Table 1: Frequently Distribution of "General Issues" Accounting thesis Subject To Separation over 5 Decades

Area	Financial accounting	cost accounting	Audit	Tax accounting	Governmental accounting	accounting information system	educational accounting	Other miscellaneous topics
Frequency	698	199	142	38	48	208	45	322
Percent	0.41	0.117	0.083	0.022	0.028	0.12	0.026	0.189

Table 2: Frequently Distribution, Distribution of "General Issues" of Accounting Theses by the Subject of Each Decade

decade Area	Forties		fifties		Sixties		Seventies		Eighties		Total
	Frequency	Percent									
Financial accounting	2	0.22	13	0.14	36	0.33	282	0.39	365	0.47	698
cost accounting	2	0.22	20	0.21	40	0.36	72	0.1	65	0.08	199
Audit	1	0.11	6	0.065	8	0.073	68	0.09	59	0.076	142
Tax accounting	4	0.44	5	0.054	0	0	18	0.02	11	0.014	38
Governmental accounting	0	0	16	0.17	3	0.027	21	0.02	8	0.01	48
accounting information system	0	0	4	0.04	5	0.045	112	0.155	87	0.11	208
educational accounting	0	0	0	0	4	0.036	21	0.029	20	0.025	45
Other miscellaneous topics	0	0	28	0.3	13	0.11	125	0.17	156	0.2	322
Total	9	1	92	1	109	1	719	1	771	1	1700

Table 2 shows the thematic distribution of educational thesis in five decades, in the Forties, among 8 titles based on the sample, tax field has allocated the first rank to itself, financial and cost accounting field with 2 thesis, and subject of audit with one thesis, governmental subjects, and accounting information system without any thesis are arisen in this regard (Figure 2).

In Figure 3, the frequency distribution of general topics of accounting theses in the fifties is shown. 92 titles of theses based on samples, other miscellaneous topics that are "translated books and different topics are arisen as written theses. ... with 28 titles has allocated the highest number of theses to itself, and cost accounting subject with 20 theses has had the second rank, and governmental subject with 16 thesis and the issues of audit, tax, information systems, respectively with 4,5,6 thesis and educational accounting without thesis are arisen in this regard.

In Figure 4, the frequency distribution of general topics of accounting theses are shown in the sixties, among 109 theses presented, the subject of financial and cost accounting with 40 and 36 theses have allocated the largest number to themselves. And other general subjects has allocated less percentage to themselves, the subject of training in three consecutive decades didn't have any thesis.

In Figure 5, the frequency distribution of general issues of accounting thesis in the seventies, with increase more than 80 percent compared with the sixties are shown. 719 theses are arisen in this regard. Group of financial issues, with the largest number of thesis, or 88 percent increase over the previous decade, with 282 theses have had the first rank and other miscellaneous topics with 125 theses have had the second rank, theses with titles accounting information system because of importance of accounting systems design in the seventies with 112 theses, have allocated 15% of theses, the subject of industrial and financial, with 40 and 36 theses have allocated the largest number to itself. And governmental issue with 16 theses and the subjects of audit, tax, cost accounting, governmental, respectively with 21,72,18,68 have allotted the next ranks to themselves, the subject of educational accounting only has located 21 theses to itself, while other issues have been associated with an increase.

In Figure 6, the frequency distribution of general topics of accounting theses in the eighties is shown, 771 theses are arisen in this regard. Financial subject with 282 theses as a decade ago accounted has allocated the largest number to itself and is in the first place, and research field in the majority of theses is the Stock Exchange, and other miscellaneous topics, like decades ago, with 156 theses have allocated the second rank to themselves, and these is no significant difference between eighties and the previous decade and governmental issues are reduced from 21 these to 8 theses and educational accounting subject only has decreased from 21 to 20 theses.

## 8. Conclusion

Conclusions derived from the questions posed at the beginning of the study can be answered as follows:

How is thematic relation between theses and education in them?

Which subject is related to the most threads used?

In Question 1, according to the results of research, overage thematic relation of theses with educational approach is at a lower level, and is equal to only 2.5 percent of the total sample theses from 57 universities in over five decades, and in Figure 7 is shown that, although education axe in the accounting science of professional societies has always been emphasized on the implementation of vocational training programs, and at the same time and in line with other sciences and research different axes has considered educational research in priority, because, it considers education as a first step to effective planning for future. The overall result in the first question is that universities and higher education institutions have to take stronger steps for cooperation with the govern-

ment, profession and universities towards educational research to be aware of developments in global education.

In question 2, the results indicate that most subjects in most decades are related to the financial field and from the seventies onwards, they are mainly related to "Stock Exchange" and this may be due to the widespread and easy access to financial information and financial statements of listed companies and this issue that academics are interested in the financial sector.

## 9. Suggestions related to the subject of research

- 1) Developing a comprehensive list of research topics and Action along with revision annually in line with the research needs
- 2) Guidance and better monitoring of accounting professors for developing and writing educational these
- 3) Requiring students to do scientific research in the field of education
- 4) Efforts to increase training of accounting too increase the analytical ability of students
- 5) An attempt to align the universities and higher education institutions for educational research and the creation of a new structure of education in the country

## 10. Suggestions for future research

- 1) Study of research carried out in accounting
- 2) Thematic comparison of research conducted at universities and national issues
- 3) Study of the reasons for the thematic tendency of accounting theses to a specific case

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