

A Survey into the Effective Iranian Academic Research Areas in Accounting

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Abstract: The present research, regarding the influential aspects in academic accounting research programs, is seeking to identify the most and least effective factors in directing the previous studies. 14 identified and extracted factors that have influenced the researchers in the separate research areas have been put under survey through the distribution of a questionnaire. Then the variables with the most and least role in the direction of the research were assessed through the population mean test. The results indicate that a wide variety of theoretical and background foundations on financial accounting, auditing and financial affairs, the access of the researchers to data and information required for financial accounting and taxation, lack of necessary cooperation of companies or organizations with researchers in the field of management accounting, public sector accounting and accounting information systems, researchers' lack of sufficient knowledge about the characteristics of the research areas related to the field of public accounting, accounting information systems and accounting education, have the most important role in the direction of the researches. Among the most effective factors on the areas of auditing, accounting and financial education, are respectively the developed or developing standards, the knowledge and experience of the researchers in the fields of study and the emergence of criteria and indicators of financial economic theory.

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1. Introduction

The Dynamic, continuing and accelerating development of academic accounting research programs depends on accurate and comprehensive understanding of the strengths and weakness of the papers published in scientific academic journals and since strength and weakness are relative concepts that are based on comparison; therefore, the study of the conducted research based on their influential criteria is an important step towards a more efficient and desired future studies.

The paper considers some of the implications of these trends for the future of research, for teaching, for the individual progress of accounting academics, for the development of the discipline and for the international competitiveness of accounting research (Brown et al., 2007). But on what basis are these studies selected and whether they are carried out to improve the national accounting system (Noravesh, 2000)?

Therefore, considering that the academic studies in the field of accounting are conducted in different areas and approaches with dispersion, the recognition of these approaches and their influential factors for a systematic study of the evolution of knowledge in accounting and recognition of its previous directions is critical for the scientific and professional accounting community. An effective planning for scientific research will be helpful only when it is established on

a better understanding of past and present activities (Padyar, 2002), we'll have investigations.

This study seeks to achieve the following goal: an investigation into the factors that influence researchers in their selection of topics and areas of study. In fact, the present study seeks to answer the following fundamental question; what are the most and least influential aspects that have an impact on academic research in the field of accounting?

2. Literature Review

Accounting research refers to a broad spectrum of research that is informed primarily by finance and economics. Any proposed characterization based on prior accounting publications must be broad enough to include financial and managerial accounting (obviously), auditing, tax, and possibly governance. Kinney (2001) defines the domain of accounting scholarship as "the knowledge of the individual and aggregate effects of alternative standardized business measurement and reporting structures". His approach stems from an institutional viewpoint and is perhaps more normative in nature. In addition, Kinney is describing an area where accounting researchers have a relative advantage, not necessarily providing an all-inclusive characterization of accounting research.

In spite of the above differences, our proposed characterization builds on Kinney's description of the domain of accounting: accounting research is research

into the effect of economic events on the process of summarizing, analyzing, verifying, and reporting standardized financial information, and on the effects of reported information on economic events.

The term “financial information” is purposefully very broad, and is meant to include tax information, analyst forecasts, and even relatively simple information such as cash level and inventory. For most accounting research, financial information relates to businesses, but accounting research can also extend to other entities such as governments and non-profit organizations. For most accounting research, financial information relates to businesses, but accounting research can also extend to other entities such as governments and non-profit organizations. “Standardized” information is information that is generated and presented in compliance with a measurement structure: GAAP for financial accounting, and internal reporting guidelines for management accounting information to be used inside the firm. “Economic events” is equally broad; most accounting research will fall within a pecuniary definition of the change in a firm’s reported income or stock price, but the term can also extend to all human events dealing with the allocation of scarce resources (Oler et al., 2009).

2.1 The Influence of Economics and Finance

“Since theory guides the research design of empirical studies” and “since interpretation of empirical analysis is impossible without theoretical guidance”, the need for theories exist. Contemporary empirical accounting researchers must find a source for theories to utilize inempirical archival research. Trained in a positivist economic orthodoxy and because economics provides the greatest respectability, accounting researchers who identify themselves as empiricists have chosen an economic paradigm. Specifically, accounting researchers in this category have chosen a financial-economic paradigm as a source theory for accounting knowledge. The influence of economic theory in accounting exists, and likely has been present since the writings of Paton whose theories and views were deeply rooted in classical economics.

In addition to economics, finance is another discipline that has offered theories to accounting researchers. In addition to economics, finance is another discipline that has offered theories to accounting researchers. Accounting researchers who were trained to use research tools containing statistical research hypotheses testing directed their attention to the capital market finance literature searching for data to test. These same accounting researchers borrowed theories from finance to assist them in explaining the phenomena observed in the capital market and

predicting the unobserved ones. The influence of finance on accounting research exists.

Borrowing from finance and economics has been slowly and gradually increasing. While citations from economics and finance in accounting research have increased, the citations to other disciplines like law, political science, sociology, psychology, philosophy, any natural science, history, anthology...etc disappeared in accounting research. Citations to economics and finance are an indication of the tendency of accounting research to relate to these two disciplines.

While accounting tends to sustain closer ties with finance and economics, these two disciplines do not reciprocate such ties to accounting in their literature. Accounting cites finance and/or economics much more than either of them cites accounting. Using citation analysis, Bricker Using citation analysis, Bricker found that in contrast to the influence of finance upon accounting research, little impact of accounting research on finance exists. In addition to behavioral and sociology literature, economics and finance have been sources of most theories employed in accounting research.

Moreover, contemporary accounting researchers do not cite economics and finance in search of findings. Instead, these researchers borrow theories, methodologies and models from these disciplines. Specifically, US academic accounting researchers appear to have become functionally dependent on scientific methodologies imported from other areas, two of which are economics and finance.

Borrowing theories from one field to another threatens the existence of the field that continuously borrows theories. In the case of accounting, theories imported from other disciplines “carry with them a type of thinking and some of the concepts of their origin which are not always appropriate to their application in an accounting context”.

Economic imperialism exists in academic accounting research to the extent that “it is not unusual now to observe accounting academics making no distinction between accounting and economics”. (Al-Adeem, 2010)

2.2 Demand for Capital Markets Research in Accounting

A large fraction of published research in leading academic accounting journals examines the relation between financial statement information and capital markets, referred to as capital markets research. This voluminous published research is an indication of the demand for capital markets research. There are at least four sources of the demand for capital markets research in accounting that explain its popularity: (i) fundamental analysis and valuation; (ii) tests of capital market efficiency; (iii) role of accounting in contracts

and in the political process; and (iv) disclosure regulation. (Kothari, 2001)

2.2.1 Fundamental analysis and valuation

Shareholders, investors, and lenders have an obvious interest in the value of a firm. In an efficient market, firm value is defined as the present value of expected future net cash flows. A firm's current performance as summarized in its financial statements is an important, but not the only input to the market's assessment of the firm's future net cash flows and thus into the firm's market valuation. Therefore, a temporal association between current financial performance and future cash flows, as well as a contemporaneous association between financial performance and security prices or price changes is expected. An important goal of capital markets research is to provide evidence on these relations.

The principal focus of fundamental analysis is on valuation aimed at identifying mispriced securities. Fundamental analysis entails the use of information in current and past financial statements, in conjunction with industry and macroeconomic data to arrive at a firm's intrinsic value. Capital markets research on fundamental analysis has become extremely popular in recent years in part because of mounting evidence in the financial economics literature against the efficient markets hypothesis. (Kothari, 2001)

2.2.2 Tests of market efficiency

Fama (1970, 1991) defines an efficient market as one in which "security prices fully reflect all available information". Whether security markets are informationally efficient is of great interest to investors, managers, standard setters, and other market participants.

There is a huge literature testing market efficiency in finance, economics, and accounting. The accounting literature draws inferences about market efficiency from two types of tests: short- and long-horizon event studies and cross-sectional tests of return predictability or the anomalies literature. Event studies, which constitute the bulk of the literature, include the post-earnings-announcement drift literature; market efficiency with respect to accounting methods and method changes and research on functional fixation; and accrual management and analyst forecast optimism and long-term returns to initial public offerings and seasoned equities. (Kothari, 2001)

2.2.3 Role of accounting in contracts and in the political process

Positive accounting theory predicts that the use of accounting numbers in compensation and debt contracts and in the political process affects a firm's accounting choices. A large body of literature in accounting tests predictions of positive accounting theory. Many of these tests entail the use of capital

market data. For example, tests of the economic consequences of accounting examine stock price reactions to new accounting standards. To perform powerful tests of positive accounting theory and to ameliorate the effects of correlated omitted variables on the tests, researchers attempt to control for the effect of financial information on security prices that is unrelated to the positive accounting theory. This creates a demand for capital markets research that aids researchers in designing more powerful stock-price-based tests of the positive accounting theory. (Kothari, 2001)

2.2.4 Disclosure regulation

Capital markets research can help ascertain whether FASB's stated objectives are served by the standards it has issued, either singly or collectively. For example, do financial statement numbers prepared according to a new standard convey new information to the capital markets?

Internationally, standard setters presumably seek evidence from capital markets research. Perhaps the most important issue facing practitioners, and standard setters is whether there should be a uniform set of accounting standards or whether there should be diversity. Interest in these and related issues has precipitated a demand for capital markets research using international accounting and capital markets data. (Kothari, 2001)

2.3 Data and information needed research

The paucity of "good" data is a longstanding and popular refrain for the empirical managerial accounting literature's lack of progress. Compared to financial accounting research with its Compustat, empirical managerial research is definitely wanting. Probably the single biggest factor hampering empirical managerial research is the lack of consistent data about what firms do internally. consistent data about what firms do internally. This has a number of implications:

Doctoral students gravitate away from this research area towards data-rich environments, such as capital markets, executive compensation, and tax.

Data collected from surveys suffer from well-known problems such as response and surveyor biases. These limitations require researchers to be more careful in drawing inferences from studies employing survey methods.

Data collected from companies to which researchers happen to have access are likely to be a non-random sample of firms. For example, firms having problems may be more willing to allow researchers access than successful firms concerned about potential competitors gaining access to their proprietary data.

To the extent researchers gain access to proprietary data sets their studies are not replicable. However, useful insights can be gleaned from such data sets. (Zimmerman, 2001)

In other areas such as auditing, notes that most auditing research requires analysis of topics or activities that their documentation is not available (Vahidi, 2004). In contrast, in relation to capital markets research, researchers states that availability of data in companies accepted in the stock exchange has played a major role in the development of these studies (Namazi and Nazemi, 2005).

2.4 Researchers Incentives

Maybe researchers face stronger incentives to describe practice than to develop and test theories. If business schools are encouraging faculty to conduct more “practical” and less “theoretical” research, then faculty incentives have changed. Descriptive research usually generates more citations in the popular press and thereby improves the school’s reputation in the business community than more theoretical research.

Maher states, “The motivation for some empirical research in management accounting has been to test the claims of consultants who propose ‘new’ management methods”. If this conjecture is true, then other accounting research areas should also be witnessing a similar movement from developing and testing theories to practitioner-oriented studies. (Zimmerman, 2001)

Given the scale of the human factor, as another example provided by Parker (2011), pointed out: in the field of accounting there have been claims that research has become too far removed from the interests of the profession and practitioners. Researchers in turn point out the shortcomings of current professional practices. Indeed some of the accounting research community go so far as to consider that many practical issues of concern to professional accountants do not warrant the attention of researchers (Parker, 2011)! These examples suggest that the motives and interests of the researchers of various factors, including environmental and management conditions affected by the ruling.

2.5 Approaches and research interests publications

The quality of publications and how criteria are ranked, on the willingness of researchers to publish papers in these publications is affected. While many “mainstream” accounting researchers may not have understood how a more broadly based accounting journal such as Accounting, Auditing and Accountability Journal could be placed so highly while “their” journals were placed lower in the rankings (this issue was the subject of some lobbying after the rankings were published), this incident may demonstrate that mainstream researchers need to

broaden their criteria for what counts as high-quality research or risk marginalisation of the journals that publish their work (Parker, 2011).

Among the top publications accounting, according to the policies set by the Publications Committee, “*The Accounting Review*” should be viewed as the premier journal for publishing articles reporting the results of accounting research and explaining and illustrating related research methodology. The primary criterion for publication in *The Accounting Review* is the significance of the contribution an article makes to the literature. Topical areas of interest to the journal include accounting information systems, auditing and assurance services, financial accounting, management accounting, taxation, and all other areas of accounting, broadly defined. The journal is also open to all rigorous research methods. (aaajournals.org)

For example, in internal publications, “*The Journal of Accounting and Auditing Reviews*”, published 1992 scientific approach. Journal of Accounting The mission of development in the country, identifying problems and solutions to its accounting and auditing Iranian organizations, publishing articles in scientific research in the field of accounting. (aaahq.org/pubs/acctrev)

The quarterly journal of *financial accounting research* in its guide to author’s section mentions: “The subject of the research should be relevant to the field of financial accounting (Financial reporting, new approaches in the preparation and reporting of accounting information, social accounting, financial accounting standards, capital markets and accounting information, behavioral research in financial accounting, accreditation accounting information).”

2.6 Lack of sufficient awareness research needs

Accounting research in the country which is limited to academic research is primarily focused on two categories. The first category is the research done by graduate students as their educational requirements. Such researches which are usually necessary lack innovation and relevance due to absence of direction and disruption and in some cases their unreliability. Due to the lack of a comprehensive accounting research program and successive indeterminate studies, basically, academic research is in line with the research of the leading countries in the field of accounting. Such proficiency is clearly evident in the process of academic accounting research in Iranian universities in recent years. From the perspective of educational authorities, a topic is deemed appropriate for study that is in line with the researches in the leading countries (Fakhari, 2003).

Reiter says: “Due to non-US universities interaction with US universities, if there is a structural flaw in current American accounting research, the

exporting of such culture will lead to lack of progress in the field of accounting in the rest of the world”.

The second category is related to the research conducted by faculty members. These studies which are conducted infrequently are those that are not generally within the framework of the countries needs and priorities and thus they do not have a place within the context of the needs of society. It is obvious that such isolation for academic research leads to the inefficiency and ineffectiveness of such studies in addition to lack of optimized consumption of research resources (Fakhari, 2003).

2.7 Non-cooperative companies or organizations

Since this part is closely related to description of data and information required to carry out the research, a brief description will suffice.

Among the problems facing accounting profession are the impossibility of continuous professional associations among the accountants, lack of independent professional organizations and lack of communication between professionals of the field with educational and research organizations of the country. Issues that caused the accounting profession and accountants not to have an effective role in the practical decisions and their status and role in social activities are not properly explained (Fakhari, 2003).

Historically, there have been a number of publications suggesting a divide between the academic community and the professional community.

Tilt (2010) captures the “schism” between the interests of academics and the interests of practitioners in the following:

Practitioners are seen as not being interested in any challenge or debate or challenge to the status quo; they are reluctant to disclose their data, so they want us to help them but they will not let us into their firms (Parker, 2011).

2.8 Standards developed or are developing

Standard setting include provisions for decisions that companies should adopt to provide information to the outside. In other words, the standard setting is to give laws to provide information to make decisions outside of the organization under the control of a central body.

In setting and updating accounting and reporting standards, the FASB places heavy emphasis on due process. The process usually encompasses the following stages:

- Preliminary evaluation of problems related to accounting and reporting standards,
- Admission to the agenda of FASB,
- Early deliberations,
- Tentative resolution,
- Further deliberations,
- Final resolution,
- Subsequent review (Scott, 2003).

Much attention is given in the academic and professional accounting literatures to accounting standards, how they vary across countries, and political and economic pressures to reduce variation. We view the focus on standards as substantially and misleadingly incomplete, because financial reporting practice under a given set of standards is sensitive to the incentives of the managers and auditors responsible for financial statement preparation (Ball, 2003).

Often after the implementation of a new standard, the freedom of managers to choose among different accounting policies is reduced and this phenomenon will bring economic results (Scott, 2003).

In this regard, accounting research is often conceived as applied research in that the focus of study is made up of technologies and technical practices used by accounting practitioners in social and organisational settings (Parker, 2011). Accounting standards as guidelines that drive their environment, attract the attention of researchers.

2.9 Research Methodology

The difference between a careful observer and a scientific researcher are rooted in the application of scientific method. Doing a research follows a scientific method. First, it provides a theoretical structure that helps to explain action and then the truth and falsehood of their hypothesis are made possible through experiment. This comprehensive systematic study is a phenomenon that is pursued in every scientific research (Abdel-Khalik, 1979). Generally “method” is related to the manner of collection, classification and adjustment of data. While “methodology” is more philosophical and refers to the principle and basis of research.

The implementation of any project requires the use of a suitable methodology that enables the researcher to plan the research and to respond to its questions. Usually each field has several methods of research that some of them are more acceptable that are commonly used by researchers. Nevertheless, the first and foremost criteria in choosing a method, depends on its suitability for research purposes. In fact, it is the purpose of the study and its questions that determines the method. However, the researcher should be able to state the reasons for his choice of method to justify his choice (Mansurian, 2009).

As mentioned above, different topics and research areas require methodologies and different methods. Oler in his study states: Most financial accounting research uses archival methodology our results show a similar dominance by archival research. It features various research methodologies, play a role in the tendency of researchers to select research field, we mention some definitions:

Papers using data from historical market information (almost always stock prices, but could include bond or commodity prices). Also known as capital markets research (Oler et al., 2009). Vasarhelyi definition: Archival research is basically a variation of empirical research that works with data already recorded and prepared for the researcher or with data recorded by another source and gathered by the researcher (Vasarhelyi, 1982). As another example, papers using data from direct observation (i.e., company visits, interviews), characterized by a small sample size (often one firm) but rich, descriptive data (Oler et al., 2009).

3. Materials and Methods

3.1 Research Method

At first, based on the review of previous researches, effective factors have been identified and inferred. In the present study, 14 variables that affect academic accounting research direction were selected. Then the initial questionnaire was confirmed by a few accounting professors in order to improve and prepare the final version of the survey. Finally, the data was collected through the distribution of questionnaires among faculty members, graduate and post graduate students whose papers were published in the stated journals. The range of answers to the questions is a five-item Likert (1 = very little, 2 = low, 3 = moderate, 4=high and 5= very high).

To test the hypotheses, all 14 influential factors that affect researchers in each field of study have been considered and their placements are evaluated with a mean test (T-Test).

3.2 Methods of Data Collection

After identifying the 14 factors, in order to evaluate each variable, a questionnaire was designed based on influential factors on the seven research trends. The Likert scale questionnaire measures the efficiency from very low to very high.

The population of this research consists of accounting professors from Public and Azad Universities and students whose papers were published in scientific journals of these universities during the years 2001 until 2012. Considering only the corresponding author, the population size of the study is 634 individuals.

There are different methods for determining sample size, but the most accurate methods are the mathematical ones to calculate the volume of the sample. The following factors are effective in determining the sample size:

a) Variance: For variance estimation equation (1) is used.

$$(1) \quad \sigma \approx \frac{\max(x_i) - \min(x_i)}{6}$$

Considering this version of the Likert scale, the largest and the smallest measures are respectively 5 and 1 and the calculation is:

$$(2) \quad \sigma \approx \frac{5-1}{6} = 0.667$$

b) The level of reliability and accuracy in estimating the sample size are respectively 95% and 1.0. Finally, using formula (3), the volume of the estimated sample is obtained:

$$(3) \quad n = \frac{N \times Z^{\alpha/2} \times \sigma^2}{\varepsilon^2(N-1) + (1.96)^2 \times Z^{\alpha/2} \times \sigma^2}$$

Sampling methods are very diverse and based on population distribution and type of study and many other considerations, there are different ways of collecting data through sampling. Sampling in this study is randomly classified. The population is divided into three categories; authors with a maximum of two papers, researchers with three to five papers and researchers with six or more papers. Then with the proportion of each category to total population, members of the above-mentioned three categories, 134 students were selected. As already mentioned, the criteria for selection of authors for each paper is the corresponding author.

In this regard, Z is the normal probability standard (based on the standard normal probability table). α : level of error, σ : standard deviation, ε : is its accuracy and N is the population size. Due to limited number of the population which is 634 individuals, the calculation according to the above formula is as follows:

$$(4) \quad n = \frac{634 \times (1.96)^2 \times (0.667)^2}{(0.1)^2(634-1) + (1.96)^2 \times (0.667)^2} \approx 134$$

Considering the obtained sample size and the possibility that some questionnaires were not returned, 140 questionnaires were distributed and 128 questionnaires were received that were acceptable. Considering the high percentage return (91.4%) the tests were carried out on the same number of questionnaires.

4. Data Analysis of The Questionnaire

The data from the completed questionnaires, were analyzed using the twenty-first edition of SPSS software. Since the structure and wording of questionnaires can have a significant effect on the validity of the questionnaire, the questionnaire was pilot tested. Thus before the duplication and distribution of questionnaires among the statistical sample, questionnaires were distributed among a number of experts in the field and they were asked to comment on the content of the questions as well, so that the possible ambiguity of the questions would be removed and the final revision of the questions would be carried out.

To evaluate the reliability of this study, Cronbach's alpha was used. The use of this method in two modes, one at the aggregate level of variables (questions) in each research area and the other on the

variable components for each of the seven conducted tendencies. Due to lack of space, only the first case results in Table 1 is visible that show the necessary reliability of the questionnaire.

Table 1: Reliability Statistics

Research Areas	The number of data	The number of Variables	Cronbach's alpha
Financial Accounting	128	14	0.776
Auditing	128	14	0.746
Management	128	14	0.712
public sector accounting	128	14	0.708
Accounting Information Systems	128	14	0.702
Accounting Education	128	14	0.773
Finance	128	14	0.692

4.1 The first hypothesis testing

All of the 14 influential factors affect the tendency of the researchers in choosing financial

accounting as their research field. With the results from Table 2, explanation of hypothesis testing is possible.

Table 2: One-Sample Test

	Test Value = 3		
	t	Sig. (2-tailed)	Mean Difference
Theoretical bases	26.59	.000	1.438
knowledge and experience	24.204	.000	1.406
The access of the researchers	26.593	.000	1.438
Indicators of financial economic theory	10.933	.000	1
Setting Standards	13.011	.000	1.094
Researchers' lack of sufficient knowledge	-4.613	.000	-.469
The lack of a proper accounting system	-3.625	.000	-.375
Human factors like motivation and interest	9.362	.000	.875
Lack of necessary cooperation of companies	-5.040	.000	-.5
Research methodology	7.734	.000	.781
Research approaches of the journals	12.58	.000	1.094
Economic variables	2.461	.015	.258
Absence of demand for the research areas	-10.424	.000	-.906
The time and cost of the research	5.647	.000	.531

Based on Table 2, the figures given in the last column (statistic t) are used for conclusion. Thus with the exception of sixth, seventh, ninth and thirteenth variables, the rest have a positive sign. This means that the mean of variables with a plus sign, with the exception of the twelfth variable that is more significant than 0.05, are higher than three. Therefore, it can be concluded that some variables have the most important role in directing the researchers to the financial accounting field. These variables are: theoretical bases and wide variety of history (different theories of thinkers of the field with an impressive background), knowledge and experience of the researchers in the examined areas, the researchers' access to the needed knowledge and date, the emergence of criteria and indicators of financial economic theory of the efficient market hypothesis and modern portfolio theory, the developing or

developed standards, motivation and personal interests of the researcher, research methodology, approaches and research interests of the journals in selection of research topics, economic conditions and macroeconomic variables like environmental factors such as inflation, recession, etc, and research time and costs.

The removal of other variables from the list of financial accounting research, according to Zimmerman (2001) and Libby (2002), indicates that the demand for this field and knowledge of its research trends still attracts the accounting researchers to this field.

The variables that are removed are: the researchers' lack of knowledge about the characteristics of research areas (lack of knowledge about the research needs), the lack of a proper accounting and financial reporting system, lack of

necessary cooperation of companies, organizations and institutions with the researcher, lack or shortage of demand for the interested research areas.

4.2 The second hypothesis testing

All the fourteen factors have attracted the researchers to the auditing research area. The results set forth in Table 3 makes the explanation of hypothesis testing possible.

According to Table 3, the figures given in the last column (statistic t) are used for conclusion. Thus with the exception of the fourth, sixth, ninth and twelfth variables, the rest have plus signs. This means that the mean of variables with a plus sign, except the fourth and ninth variables that are significantly greater than 0.05, are higher than three. It can be concluded that the variables: “theoretical bases and wide variety of

history (different theories of thinkers of the field with an impressive background), knowledge and experience of the researchers in the examined areas, the researchers’ access to the needed knowledge and date, the developing or developed standards, motivation and personal interests of the researcher, research methodology, approaches and research interests of the journals in selection of research topics, research time and costs”, have the most significant role in directing the researchers to the auditing research field. The mean of the thirteenth variable, lack or shortage of demand for the interested research areas, with a negative lower point is three. The effect that these variables have on the direction of the research is moderate.

Table 3: One-Sample Test

	Test Value = 3				
	t	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference Lower Upper	
Theoretical bases	26.59	.000	1.438	.88	1.12
knowledge and experience	24.204	.000	1.406	.74	1.14
The access of the researchers	26.593	.000	1.438	.8	1.2
Indicators of financial economic theory	10.933	.000	1	-.43	.01
Setting Standards	13.011	.000	1.094	.99	1.38
Researchers’ lack of sufficient knowledge	-4.613	.000	-.469	-.57	-.18
The lack of a proper accounting system	-3.625	.000	-.375	-.14	.14
Human factors like motivation and interest	9.362	.000	.875	.67	1.02
Lack of necessary cooperation of companies	-5.040	.000	-.5	-.24	.11
Research methodology	7.734	.000	.781	.48	.83
Research approaches of the journals	12.58	.000	1.094	.72	1.09
Economic variables	2.461	.015	.258	-.46	-.10
Absence of demand for the research areas	-10.424	.000	-.906	-.08	.27
The time and cost of the research	5.647	.000	.531	.22	.6

Thus, criticism of the audit practices of large firms in particular, and of the firms’ influence on standard-setting bodies has motivated new research interest in the auditing field and in institutional matters (Vasarhelyi, 1982).

This is why this research area is in third place. Negation of upper and lower limits and t statistics of variables from the list of factors that influence auditing research show that statistical results do not have an effect on the tendency of the researchers in this field. No comments can be made about the seventh variable, lack of a proper administrative accounting and financial reporting system that has a zero t statistic.

4.3 The third hypothesis testing

The fourteen factors have attracted the researchers to management accounting field. The

results of Table 4 provides an explanation of hypothesis testing.

Based on Table 4, the figures in the last column (statistic t) are used for conclusion. Therefore, with the exception of third, fourth, fifth, seventh, tenth and twelfth variables, the rest have plus signs. The mean of variables with plus sign, with the exception of the tenth variable, is larger than three. Thus, it can be concluded that the variables: “Theoretical bases and wide variety of history (different theories of thinkers of the field with an impressive background), knowledge and experience of the researchers in the examined areas, researchers’ lack of sufficient knowledge about the characteristics of the areas of research (lack of sufficient awareness about research needs), motivation and personal interests of the researcher, lack of necessary cooperation of

companies, organizations and institutions with the researcher, research methodology, approaches and research interests of the journals in selection of research topics, lack or shortage of demand for the

interested research areas, research time and costs”, have the most significant role in inclining the researchers towards management accounting research.

Table 4: One-Sample Test

	Test Value = 3		
	t	Sig. (2-tailed)	Mean Difference
Theoretical bases	8.19	.000	.698
knowledge and experience	7.031	.000	.719
The access of the researchers	-3.538	.000	-.397
Indicators of financial economic theory	-.856	.393	-.094
Setting Standards	-3.258	.001	-.323
Researchers' lack of sufficient knowledge	6.855	.000	.688
The lack of a proper accounting system	-.285	.776	-.031
Human factors like motivation and interest	6.364	.000	.656
Lack of necessary cooperation of companies	11.344	.000	1.156
Research methodology	1.917	.057	.188
Research approaches of the journals	8.343	.000	.825
Economic variables	-1.87	.064	-.188
Absence of demand for the research areas	5.552	.000	.625
The time and cost of the research	5.228	.000	.531

The removal of variables like: “the emergence of criteria and indicators of financial economic theory of the efficient market hypothesis and modern portfolio theory, the developing or developed standards, motivation and personal interests of the researcher, research methodology, approaches and research interests of the journals in selection of research topics, economic conditions and macroeconomic variables like environmental factors such as inflation, recession”, from the list of factors that influence management accounting research, Zimmerman (2001) comments that the paucity of “good” data is a longstanding and popular refrain for the empirical managerial accounting literature’s lack of progress; Also with the view that successful firms concerned about potential competitors gaining access to their proprietary data is consistent.

Therefore, these variables show the low tendency of researchers to conduct their research in this field. As a result, the researchers gained the fourth place, which is rather low, in this field.

4.4 The fourth hypothesis testing

Fourteen factors have an important role in the direction of the researchers to the public sector accounting research area.

The results of Table 5, provide a possibility for the explanation of hypothesis testing.

Based on Table 5, the figures in the last column (statistic t) are used for conclusion. Thus with the

exception of the fourth, fifth and twelfth variables, the rest have plus signs. This means that the mean of variables with a plus sign, with the exception of first, second, third, eighth and tenth variable that are higher than 0.05, the rest are larger than three. It can be concluded that the variables: “the lack of sufficient knowledge of the researchers about the characteristics of the areas of research (lack of knowledge about the research needs), lack of a proper accounting, financial reporting and administrative system, non-cooperative companies / organizations / institutions concerned with research, trends and tastes of research Journals in the selection of their topics, lack / shortage of demand for the research area in question from the audience, and the time and cost of research”, have the most significant role in directing the researchers to the public sector accounting research areas. Also about the first and second variables, a wide variety of theoretical and background foundations, and the knowledge and experience of researchers in the field of study it must be said that the next in importance are the previously mentioned cases. The mean of the third, eighth and tenth variables with a negative lower point is the equivalent of three. These variables have an average impact on the research. As a result, the need for data and information from various sources, the previous research works, require a structured accounting and reporting system that is indicative of a series of data;

Table 5: One-Sample Test

	Test Value = 3				
	t	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference Lower	Upper
Theoretical bases	2.22	.028	.219	.02	.41
knowledge and experience	2.475	.015	.281	.06	.51
The access of the researchers	.937	.351	.094	-.1	.29
Indicators of financial economic theory	-16.241	.000	-1.125	-1.26	.99
Setting Standards	-.914	.362	-.094	-.3	.11
Researchers' lack of sufficient knowledge	7.554	.000	.781	.58	.99
The lack of a proper accounting system	5.107	.000	.531	.33	.74
Human factors like motivation and interest	.358	.721	.031	-.14	.2
Lack of necessary cooperation of companies	13.779	.000	1.313	1.12	1.5
Research methodology	.602	.549	.063	-.14	.27
Research approaches of the journals	4.118	.000	.438	.23	.65
Economic variables	-5.285	.000	-.469	-.64	-.29
Absence of demand for the research areas	6.942	.000	.781	.56	1.00
The time and cost of the research	6.145	.000	.688	.47	.91

According to Lapsley (1988), accounting figures in many areas of public sector financing institutions, are important, and the use of such accounting data in the study and forecasting of financial relations in these institutions provides the opportunity and the need for research by academic accountants.

Negation of upper and lower limits and t statistics of variables like "the emergence of criteria and indicators of financial economic theory of the efficient market hypothesis and modern portfolio theory, the developing or developed standards, economic conditions and macroeconomic variables like environmental factors such as inflation, recession", from the list of factors that influence public sector accounting research show that statistical results do not have an effect on the tendency of the researchers in this field.

4.5 The Fifth hypothesis testing

The fourteen research factors would be willing researchers to the research area of accounting information systems.

The results of Table 6, provide a possibility for the explanation of hypothesis testing.

Based on Table 6, the figures in the last column (statistic t) are used for conclusion. Thus with the exception of the fourth, fifth and twelfth variables, the rest have plus signs. This means that the mean of variables with a plus sign are larger than three. As a result, some variables have the most important role in directing the researchers to the accounting information systems field. These variables are: knowledge and

experience of the researchers, researchers' lack of sufficient knowledge research needs, the lack of a proper financial reporting system, motivation and personal interests of the researcher, lack of necessary cooperation of companies, approaches and research interests of the journals, lack of demand and research time and costs. The mean of the first and third variables with a negative lower point is equivalent to the number three. These variables have an average impact on the research. Arab Mazar Yazdi (1994) views of the above effective variables are taken as a result of the Iranian organizations typically deal with diseased information systems that are not beneficial to the decision making of their managers. This leads to the low attention of the researchers (Arab Mazar Yazdi, 1994).

Negation of upper and lower limits and t statistics of variables like "the emergence of criteria and indicators of financial economic theory of the efficient market hypothesis and modern portfolio theory, the developing or developed standards, economic conditions and macroeconomic variables like environmental factors such as inflation, recession", from the list of factors that influence accounting information systems research show that statistical results do not have an effect on the tendency of the researchers in this field. No comments can be made about the tenth variable, lack of a proper administrative accounting and financial reporting system that has a zero t statistic.

Table 6: One-Sample Test

	Test Value = 3				
	t	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference Lower Upper	
Theoretical bases	1.87	.064	.188	-.01	.39
knowledge and experience	2.85	.005	.313	.10	.53
The access of the researchers	1.655	.10	.156	-.03	.34
Indicators of financial economic theory	-13.591	.00	-1.0	-1.15	-.85
Setting Standards	-.602	.549	-.063	-.27	.14
Researchers' lack of sufficient knowledge	9.534	.00	.906	.72	1.09
The lack of a proper accounting system	5.987	.00	.563	.38	.75
Human factors like motivation and interest	3.268	.001	.375	.15	.60
Lack of necessary cooperation of companies	17.028	.00	1.406	1.24	1.57
Research methodology	.00	1.00	.00	-.20	.20
Research approaches of the journals	4.791	.00	.531	.31	.75
Economic variables	-5.635	.00	-5.0	-.68	-.32
Absence of demand for the research areas	7.444	.00	.844	.62	1.07
The time and cost of the research	7.081	.00	.781	.56	1.0

4.6 The Sixth hypothesis testing

The orientation of researchers to the research area of accounting education, fourteen areas have an important role on this orientation.

The results of Table 7, provide a possibility for the explanation of hypothesis testing.

Based on Table 7, the figures in the last column (statistic t) are used for conclusion. Thus with the exception of the fourth, fifth and twelfth variables, the rest have plus signs. This means that the mean of variables with a plus sign are larger than three. It can be concluded that the variables: "theoretical bases, knowledge and experience of the researchers, the lack of sufficient knowledge of the researchers about the characteristics of the areas of research (lack of knowledge about the research needs), motivation and personal interests of the researcher, non-cooperative companies / organizations concerned with research, research methodology, trends and tastes of research Journals in the selection of their topics, lack of demand for the research area in question from the

audience, and the time and cost of research", have the most significant role in directing the researchers to the accounting education research areas. About the mean of third variable "the access of the researchers to the needed data", with a negative lower point is equivalent to the number three; the variable has an average impact on the research.

Negation of upper and lower limits and t statistics of variables like "the emergence of criteria and indicators of financial economic theory of the efficient market hypothesis and modern portfolio theory, the developing or developed standards, economic conditions and macroeconomic variables like environmental factors such as inflation, recession", from the list of factors that influence accounting and auditing education research show that statistical results do not have an effect on the tendency of the researchers in this field. No comments can be made about the seventh variable, lack of a proper administrative accounting and financial reporting system that has a zero t statistic.

Table 7: One-Sample Test

	Test Value = 3				
	t	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference Lower Upper	
Theoretical bases	7.969	.00	.75	.56	.94
knowledge and experience	8.307	.00	.813	.62	1.01
The access of the researchers	1.462	.146	.094	-.03	.22
Indicators of financial economic theory	-9.637	.00	-.875	-1.05	-.70
Setting Standards	-6.163	.00	-.594	-.78	-.40
Researchers' lack of sufficient knowledge	8.609	.00	.781	.60	.96
The lack of a proper accounting system	.00	1.0	.00	-.20	.20
Human factors like motivation and interest	3.485	.001	.281	.12	.44
Lack of necessary cooperation of companies	7.378	.00	.75	.55	.95
Research methodology	4.211	.00	.438	.23	.64
Research approaches of the journals	7.756	.00	.75	.56	.94
Economic variables	-6.333	.00	-.594	-.78	-.41
Absence of demand for the research areas	6.269	.00	.688	.47	.90
The time and cost of the research	6.364	.00	.656	.45	.86

4.7 The seventh hypothesis testing

The fourteen factors have attracted the researchers to the finance field.

Based on Table 8, the figures given in the last column (statistic t) are used for conclusion. Therefore, with the exception of fifth, sixth and thirteenth variables, the rest have plus signs. This means that the mean of variables with a plus sign, are higher than three. The result is that the variables: "theoretical bases and wide variety of history, knowledge and experience of researchers in the examined areas, the access of the researchers to the needed data, the emergence of criteria and indicators of financial economic theory, motivation and personal interests of the researcher, research methodology, trends and tastes of research journals in the selection of their topics and research time and costs", have the most significant role in directing the researchers to the finance field. The twelfth variable, economic conditions of the country and macroeconomic variables, it must be said that in terms of importance has a second place. The seventh and ninth variables, the lack of a proper accounting system, lack of

necessary cooperation of companies with the researcher, with a negative lower limit have a mean of three. These variables have an average impact on the research. According to Saghafi (2005), in the past few decades the objectives, methodology and philosophical infrastructures of the accounting research have profoundly changed. These transformations are a reflection of changes in the financial economic theory. It and the efficient market hypothesis are a major development in the financial texts the affected accounting research. These cases demonstrate the widespread demand of the researchers in the field of accounting research. As stated earlier, this field has a second and close place to the areas of financial accounting research.

Negation of upper and lower limits and t statistics of variables (like developed or developing standards, lack of sufficient awareness about research needs, and absence / lack of demand for the research areas in question) from the list of factors that influence studies in the finance field show that statistical results do not have an effect on the tendency of the researchers in this field.

Table 8: One-Sample Test

	Test Value = 3				
	t	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference Lower Upper	
Theoretical bases	29.162	.00	1.438	1.34	1.54
knowledge and experience	19.006	.00	1.281	1.15	1.41
The access of the researchers	24.204	.00	1.406	1.29	1.52
Indicators of financial economic theory	23.431	.00	1.469	1.34	1.59
Setting Standards	-.319	.75	-.031	-.23	.16
Researchers' lack of sufficient knowledge	-6.185	.00	-.625	-.82	-.43
The lack of a proper accounting system	.347	.729	.031	-.15	.21
Human factors like motivation and interest	12.659	.00	1.031	.87	1.19
Lack of necessary cooperation of companies	1.237	.218	.125	-.07	.32
Research methodology	5.496	.00	.531	.34	.72
Research approaches of the journals	12.659	.00	1.031	.87	1.19
Economic variables	2.403	.018	.25	.04	.46
Absence of demand for the research areas	-1.655	.10	-.156	-.34	.03
The time and cost of the research	3.116	.002	.313	.11	.51

Conclusion

There are different divisions of the research fields. The present study has used seven research trends including, “financial accounting, auditing, management accounting, public sector accounting, accounting information systems, accounting education and finance”.

The 14 factors listed below are used to identify the underlying trends affecting the direction of the accounting research. Then the researchers were surveyed through a questionnaire that was designed for this purpose.

1. Theoretical bases and wide variety of history (different theories of thinkers of the field with an impressive background),
2. The emergence of criteria and indicators of financial economic theory of the efficient market hypothesis and modern portfolio theory,
3. Economic conditions and macroeconomic variables like environmental factors such as inflation, recession,
4. knowledge and experience of the researchers in the examined areas,
5. The access of the researchers to the needed data and information,
6. Human factors like the researcher's personal motivation and interest,
7. The time and cost of the research,
8. Developed or developing standards,
9. The lack of a proper accounting and financial reporting system,
10. Researchers' lack of sufficient knowledge about the characteristics of the areas of research (lack of sufficient awareness about research needs),
11. Lack of necessary cooperation of companies, organizations and institutions with the researcher,
12. Research methodology,
13. Absence / lack of demand for the research areas in question,
14. Approaches and research interests of the journals in selection of research topics.

According to Zimmerman (2001) and Libby (2002), the removal of the thirteenth variable, with the most negative statistic t, from the list of influential factors in financial accounting research indicates that there is an ongoing demand for this area of research.

According to Vasarhelyi (1982), regarding the auditing research area, the first and eighth variables, with the highest statistic t, standards setting with a stronger theoretical basis than before and its effect on different aspects of the field, have stimulated the new

research interests to the field of auditing and organizational issues. For this reason, this research area is in third place.

Based on Zimmerman's ideas (2001), in the management accounting field, the eleventh factor with the highest statistic t, based on that the paucity of "good" data is a longstanding and popular refrain for the empirical managerial accounting literature's lack of progress; Also with the view that successful firms concerned about potential competitors gaining access to their proprietary data is consistent. These variables show the rather low interests of the researchers to undertake research in this field.

About the direction of the public sector accounting research, the need for data and information from various sources, that is from previous research works, indicate a series of data and information that according to Lapsley (1988), accounting figures in many areas of public sector financing institutions, are important, and the use of such accounting data in the study and forecasting of financial relations in these institutions provides the opportunity and the need for research by academic accountants; with the positive increase of the tenth and eleventh variables along with other factors indicate its consistency with the above comment.

In relation to the accounting information research field, Arab Mazar Yazdi (1994) views that Iranian organizations typically deal with diseased information systems that are not beneficial to the decision making of their managers. This leads to the low attention of the researchers. This is evident in the obtained results. So that the effective factors have the highest statistic t.

In relation to the education field which has fewer followers, based on the above statistic t, it is observed that the researchers who answered the questionnaire, have chosen the tenth variable as the most significant factor for the low amount of research in this field.

As expressed by Saghafi (2005), In the past few decades, the objectives, methodology and philosophical infrastructures in the financial research field have changed dramatically. These transformations are largely the reflection of the changes in the theory of "financial economy". The efficient market hypothesis is a major development in the financial context that has affected the accounting research. These cases indicate the widespread tendency of the researchers to undertake research in this field. So that this field has attained a second and close place to the financial accounting field. The results are in alignment with the mentioned idea. As a result, the influential factors are the first, second and fifth variables with the highest statistic t.

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