

Extended Abstract

An Investigation of the University Affiliated and Practical University Accountants' View Points Towards the Status of the Public Sector Accounting in Iran's Universities (Case Study: Shiraz Universities)

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Introduction

According to the preface to the Iranian Accounting Standards, the range of the application of the accounting standards is related to the preparation of the financial standards with the public aim of providing useful information about the financial situation, financial performance and flexibility of the business units for various decision makers (Iranian Accounting Standards, 2010: 5)

The purpose of this study is to find an answer for the question: Whether there is a significant difference between the points of view of the university academics and practitioners with respect to public promulgation of accounting standards of the universities.

Research Method

This Research is a survey study. The population of the study consists of 40 professors, M.A. and Ph.D .students of accounting at Shiraz University, 30 top financial managers of Shiraz University and 35 top financial managers of Shiraz Medical Sciences University. The information was obtained via a questioner. The validity of the questioner was tested with the " face validity "approach; its reliability was tested based upon the " Cronbach's Alpha ."The reported Cronbach's Alpha was

90.2; thus, the questioner was a suitable means for gathering information. T-Test and ANOVA were employed as relevant statistical tools and they were processed with SPPSS-16 and Excel 2007.

Research Hypotheses

Given the objective of this study, the following hypotheses were developed:

1. There is a significant difference between the viewpoints of the accounting academics and practitioners with respect to the implementation of the public sector accounting standards of the universities.

2. There is a significant difference between the viewpoints of the accounting academics and practitioners with respect to the suitability of the accounting reporting in the universities.

3. There is a significant difference between the viewpoints of the accounting academics and practitioners with respect to the suitability of the responsibility function.

4. There is a significant difference between the viewpoints of the accounting academics and practitioners with respect to the improvements of the decision making models of public sector accounting.

5. There is a significant difference between the viewpoints of the accounting academics and practitioners with respect to the promulgation of the auditing standards for the universities.

6. There is a significant difference between the viewpoints of the accounting academics and practitioners of the Shiraz University and the practitioners of the Shiraz Medical Science University with respect to the implementation of the public sector accounting standards, suitability of the accounting reporting, suitability of the responsibility function, improvements of the decision making models of public sector accounting, promulgation of the auditing standards.

Findings

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The results of this study showed that there was no significant difference between the viewpoints of accounting academics and

practitioners, for the first and third hypothesis.

However, for the second, fourth and fifth hypothesis, the differences between viewpoints was significant. Also, there was no significant difference between the viewpoints of accounting academics and practitioners of the Shiraz University and the practitioners of the Shiraz Medical Science University for the sixth hypothesis.

Conclusion

Accounting academics and practitioners of Shiraz University as well as practitioners of Shiraz Medical Sciences University demand that special accounting and auditing standards be promulgated. Hence, it is suggested that Audit Organization of Iran should attempt to establish relevant public sector accounting and auditing standards. In addition, future accounting researchers could utilize the international accounting and auditing standards in order to recommend relevant public sector accounting and auditing standards for the universities.

Keywords: Iranian Accounting Standards, Iranian Universities Accounting Standards.

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