

Designing Comprehensive Accounting Education Model at the Third and Fourth-Generation Universities (Grounded Theory Approach) ¹

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Research Paper

INTRODUCTION

One of the essential missions of universities is to cultivate efficient human resources for society and industry. For society's development, it is necessary to start with the higher education of scientific disciplines, and the highest level of this education is transmitted through universities. In recent years, with the growth and development of technology and increasing globalization, the expectations of employers, professionals, and society from university education in accounting and its graduates have changed (O'Connell, Carnegie, and Carter, 2015: 96). Such changes require that accounting graduates have sufficient knowledge and skills to meet society's changing needs (Dehghaneh Dehnavi, Moinuddin, and Saba, 2012: 106). Therefore, accounting education in the context of sustainable development of society and social, economic, and environmental aspects have been proposed (Musov, 2019: 474). And attention in higher education in this field is focused on teachings beyond traditional such as soft skills training such as critical thinking, communication, ethics, and professional values (Gittings, Taplin, & Kerr, 2020: 1). As a result, by responding to industry and society's needs, accounting graduates have become full-

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fledged and socializable citizens who affect the community's growth and development (Kavanagh, Drennan, 2008: 279).

Accordingly, the country's universities in the field of accounting need to make fundamental changes in this field of education. Therefore, it is necessary to plan for accounting to align with global developments and take into account the macroeconomic policies and development plans of Iran (Babajani, Ghorbanizadeh and Khanka, 1399: 79). Therefore, the purpose of this study is to provide a model of accounting education based on value creation (third-generation university) and community-based and development (fourth-generation university).

MATERIALS AND METHODS

The present study is of a fundamental type. To answer the main question of the research, a qualitative method based on the grounded theory has been used. Hence, in-depth semi-structured interviews have been used as the primary tool for data collection. The study's statistical population included professors and experts in the field of accounting and higher education experts in 2020. Conscious and non-probabilistic "snowball" method was used to select the sample. Since the present study was performed in Pandemic Corona, due to the impossibility of face-to-face referral, all interviews were conducted by telephone, and with the permission of the interviewees, all conversations were recorded and documented using Cube ACR software. After conducting thirteen interviews with academic and professional experts, the research data reached theoretical saturation with an average time of 27 minutes for each interview.

RESULTS AND DISCUSSION

In the axial coding stage, 75 categories of the second level and then in its higher level, 25 categories of the first level in six cluster categories as described: 1- causal conditions, 2- axial categories, 3- contextual conditions, 4- interfering factors, 5- strategies, 6- Outputs and consequences were identified. After reviewing the open and axial coding and examining the main phenomenon establishing a relationship between each of the category clusters with the central phenomenon and finally interpreting the relationships between the categories with the main phenomenon and asking whether the categories around the central phenomenon can be rich enough to form a Whether to create a theoretical framework or not, and after answering this question, which indicates theoretical saturation, 4 the researcher concluded that there is a novel

theoretical explanation of the central phenomenon and there are no other observations and interviews that do not fit into the identified clusters. Therefore, with selective coding as the last stage of conceptualization and abstraction, the researcher developed a comprehensive model of accounting education in third and fourth-generation universities. Figure 1 presents the paradigm model of the research.

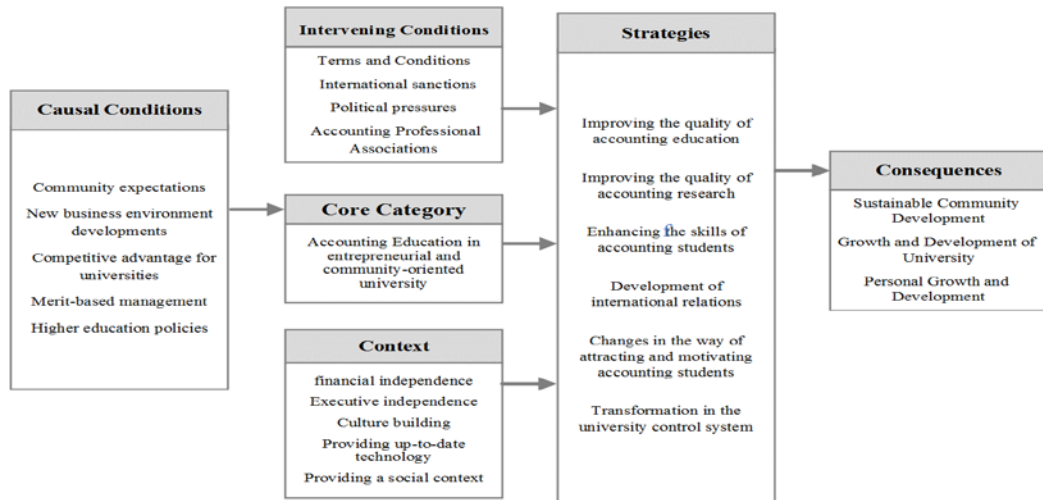


Figure 1. Comprehensive paradigm model of accounting education in third and fourth generation universities

CONCLUSION

The research findings' analysis indicates the long distance between higher education in accounting in Iran and the formation of this field in third and fourth-generation universities. Therefore, to achieve value-based and community-based accounting education, higher education policymakers must pay special attention to society's needs, concerns, and demands in this field. The university must know what society demands and expects from the field of accounting. The accounting graduate in this generation will be a sociable person who is responsible for economic, social, and environmental development and the sustainable development of society.

Output and achievement of implementing a comprehensive accounting education model in third and fourth-generation universities can lead to a review of accounting curricula. The result of the research will affect the

way the university and the accounting department interact with industry and society to create entrepreneurship. It will also help the growth and development of all micro and macro levels of society and the country's sustainable development.

Keywords:

Keywords: Accounting Education, Comprehensive Accounting Education Model, the Third-and Fourth-Generation Universities.

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