



A Systematic Review of Accounting Education Articles in Peer-Reviewed Domestic Iranian journals

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Abstract

This article aims to examine papers in respected domestic journals about accounting research in the area of education and to assess the situation of accounting research in the field of education. In the accounting literature review part, 76 papers from 10 domestic journals dating back to 2019 were examined. Articles containing the phrases curriculum and education, content education, educational technology, students and professors, or a combination of these terms were examined for selection. The publications were either case studies, descriptive, experimental, or quasi-experimental. Articles are scrutinized in depth depending on their kind, title, author, and other factors. The papers are divided into five divisions based on the study topic: (1) curriculum, (2) educational assessment, (3) main accounting competencies, (4) field and content training, and (5) educational technology. Research gaps in accounting education have been discovered, and suggestions for future research have been made based on a comparison of prior studies collected in this study and the conventional classification of education.

Keywords: *Accounting Training; Educational Technology; Accounting Training Program*

Introduction

In accounting and auditing, processing and training specialized human resources need an effective and efficient educational system (Apostolou et al., 2018). Each country's accounting education system should be tailored to the specific demands of that country. "Every nation has its own political, social, and economic characteristics," Briston says, "and each country's economic managers will likely have distinct aims and information demands." As a result, each country must create and execute a system adapted to its requirements (Rowbottom, 2017). The accounting profession has a significant impact on global economies. Auditors verify corporate performance reports and financial health, providing a solid foundation for stakeholder decision-making. The auditing profession is distinguished from other occupations by the sensitive function of auditors in a country's economic structure. Auditors must have abilities and knowledge in accounting and auditing due to their work (Shaub, 2017).

Auditors should have a bachelor's degree in accounting or a closely connected profession. Higher education is an essential kind of human resource investment that helps economic growth by providing and improving the information, skills, and attitudes required of senior technical, professional, and management personnel. Higher education spreads information and develops new knowledge through

research, scientific advancements, and technological advancements (Smith and Emerson, 2017). In most nations, higher education programs have received considerable attention in order to fulfill the demands of the job market for qualified and specialized workers (Apostolou et al., 2018). Universities and educational institutions are the primary and most fundamental sources of personnel training. These training institutions must be extremely efficient and productive in developing capable, professional, and entrepreneurial individuals. This necessitates all teachers' competency, both scientifically and morally. Furthermore, the training programs of these institutes should be designed to provide efficient human resources to the community for accounting to thrive. These centers should be able to teach senior experts and accountants who, following graduation, will be better equipped to address the expanding demand for professional and educational services as well as new and diversified opportunities. Everyone recognizes the importance of research in advancing a country's growth and scientific capacity. As a result, this research will examine information sources and avoid duplication. This article aims to assist researchers in their search by allowing them to spend less time, but more correctly and fully, by expanding their knowledge and abilities in utilizing this tool's services. A survey of accounting education literature looked at 76 publications from 10 domestic journals, totaling 1398 pieces. This research looks upon domestic journals. The examination of accounting education literature has been done 13 times since 1986, examining the foreign examples of the current research. These works look at descriptive, experimental, and quasi-experimental publications or case studies that deal with the function of accounting research in education. Articles are thoroughly examined based on keywords, title, author, and other factors.

Methodology

Given that the objective of this study is not to test a specific hypothesis or to aggregate the findings of numerous studies, a narrative review is an appropriate approach for defining and characterizing the disciplines of accounting and auditing research, among the definitions of review study, indicated. As a result, the current research is a narrative review that examines the literature of accounting and auditing research in Iran using an archival technique and descriptive approach. Because this study is focused on accounting education, a systematic review of the literature was conducted. According to Fink (2005), a literature review is a method for locating, assessing, and interpreting documented documentation that is systematic, explicit, and repeatable. The initial goal of a literature review is to summarize existing research by finding trends, topics, and concerns. Second, it aids in identifying a field's conceptual substance and the development of role-playing theory. The steps of this investigation are outlined below. First, the researcher selected highly referenced literature, original authors, research issues, and keywords in the subject of accounting education based on an initial exploratory investigation. (1) Curriculum and Education, (2) Content Education, (3) Educational Technology, (4) Students, and (5) Professors were used as keywords in the names of the texts, and a combination of them was used. The following factors were taken into account while deciding on a search boundary:

1. Only scientific papers published in respectable publications were included among the scientific literature categories, including national and international conference papers, books, book chapters, scientific journal articles, and printed comments. This criterion confirms that the writings have been appraised and meet the minimum publishing requirements.
2. The keywords were originally included in the abstract, but the results were unsatisfactory because the majority of the articles discovered were irrelevant to the study. The keywords were then placed in the title section, which resulted in improved results.
3. Articles that solely utilized the term accounting to describe a process or a point of attention were excluded from the examination. For example, several irrelevant papers to accounting training (such as accounting practice) were excluded from the review cycle.
4. Because the year 2019 was not yet full at the time of the investigation, the articles were limited to the end of the second half of the year 2019.

There were 112 articles left for review after applying points 3 and 4 to the articles acquired. Unrelated articles were discarded after a short assessment of the abstracts of the found articles; next, to check that the found articles matched the keywords, the content of the articles was swiftly inspected, leaving just 76 articles to evaluate the original text. The third step involved the description and categorization of articles, as well as bibliographic analysis. The year of publication of the paper, the name and reliability of the journal, and the sort of research technique were all taken into account in this study. The categorization offered by Wacker (1998) was utilized to categorize the papers in terms of research technique.

Keywords (1) curriculum and education, (2) education in the field of content, (3) technology, 4) Students, and (5) professors, and a combination of them was found in the system of 10 scientific journals of accounting and auditing accredited by the Ministry of Science to find literature on the subject of research. Keywords and abstracts of articles published from the commencement of the magazine and the fall of 2019 were searched in the title. On the other hand, because it was possible that the five words indicated in the title were not utilized, the articles' keywords or abstracts were not used. On the other hand, the article's topic was relevant to accounting education. Articles linked to accounting education that were not identified by searching for these five terms were added to the data. First, 112 articles were gathered, and then 76 articles were finalized based on the mentioned criteria. The journals evaluated in this study and the number of articles collected from each are listed in Table 1.

Table 1: List of reviewed journals

Name of the journal	Years	University	Number of articles	Percentage
Accounting and auditing reviews	1993-2020	University of Tehran	19	25
Empirical accounting research	2013-2020	Al-Zahra University	8	10
Accounting Advances	2006-2020	Shiraz university	2	3
Financial Accounting Quarterly	2010-2020	Islamic Azad University, Mobarakeh Branch	6	8
Empirical studies of financial accounting	2004-2020	Allameh Tabatabaei University	4	5
Quarterly Journal of Financial Accounting and Auditing Research	2010-2020	Faculty of Economics and Accounting, Central Tehran Branch	12	16
Journal of Auditing Knowledge	2010-2020	Supreme Audit Court	7	9
Financial accounting knowledge	2012-2020	Imam Khomeini International University	2	3
Quarterly Journal of Management Accounting and Auditing Knowledge	2013-2020	Iranian Management Accounting Association	10	13
Journal of Accounting and Auditing Research	2012-2020	Al-Zahra University	6	8
Total			76	100

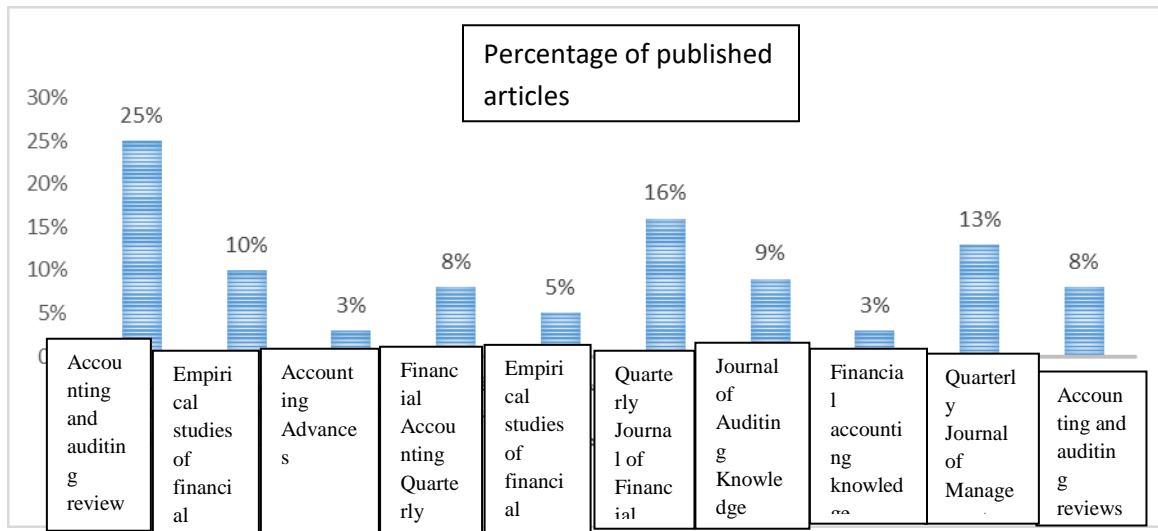


Figure 1. Frequency chart of published articles *Findings*

Table 2 shows the different categories of papers depending on the number of authors (experimental, descriptive, and case study). According to the study, experimental studies have the highest frequency of this sort of study, with 30 cases, or 39 percent of the overall number. Descriptive research accounts for 24% of the studies. Case studies account for 37% of all studies. When it comes to the number of writers, two authors are the largest (50 percent). Three writers are responsible for 19 instances, or 25% of the total. All two writers had the highest frequency in experimental, descriptive, and case studies.

Table 2. Type of articles by the number of authors

Type of article	Total number of articles	One author	Two authors	Three authors	Four authors and above
Experimental	30	4	14	8	4
Descriptive	18	5	8	4	1
Case study	28	2	16	7	3
Total	76	11	38	19	8
Percentage	100	14	50	25	11

Curriculum topics, training evaluation, main qualifications of accountants, training in the field and content (accounting information system, ethics, financial accounting, and taxation), and educational technologies such as educational technology techniques, were examined in the collected articles. Figure 2 depicts the frequency of each topic group in the articles collected:

Table 3. Classification of articles based on topics in the field of accounting education

Topics reviewed	Number of articles	Percentage
Curriculum	6	8
Education assessment	26	34
The main competencies of accountants	23	30
Education in the realm and content	17	22
Educational technologies	4	6
Total	76	100

According to research, education assessment articles are the most common, accounting for 34% of all articles. Articles on the topic of accounting's core competencies the field and content account for

30% and 22% of all publications in the field of education, respectively. Each of the themes discussed in the articles is included separately for each of the reviewed journals in the table below.

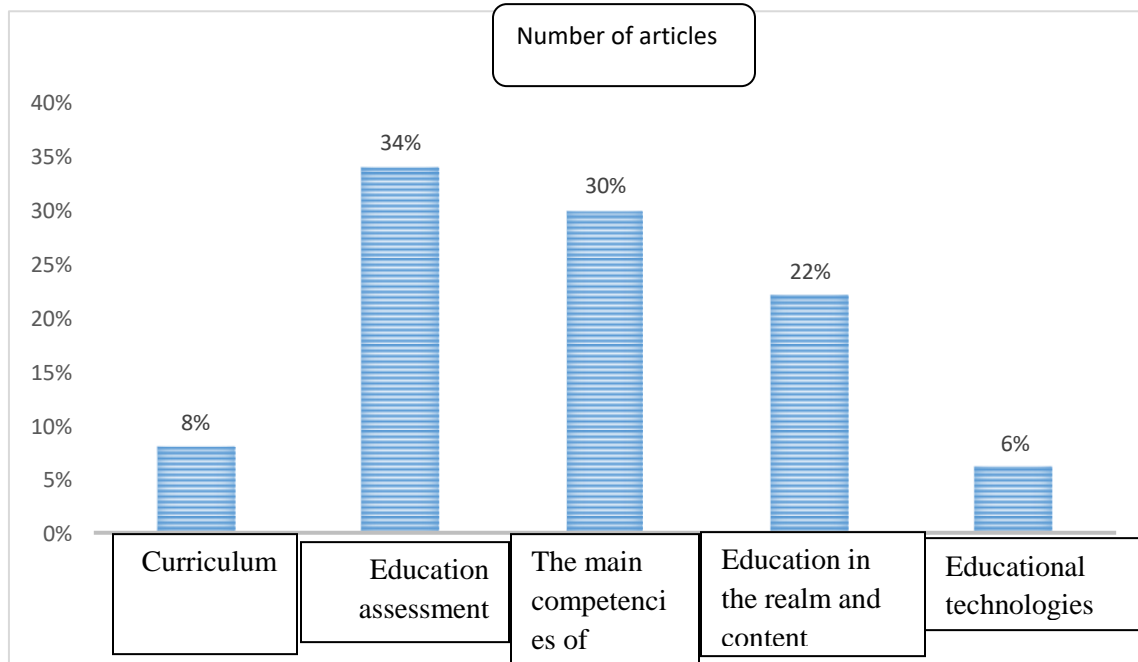


Figure 2. Frequency of articles based on topics in the field of accounting education

Table 4 shows the articles on the curriculum's subject. Two publications on the curriculum have been published in the journals of financial accounting knowledge and accounting and auditing reviews based on the findings obtained in the table in 2019. The following are a few of these articles.

Table 4. Curriculum-oriented articles

Journal	Author	Title
Scientific Journal of Financial Accounting Knowledge	Ghaderi Azar and Naseri (2019)	The survey of the evolution of textbooks of accounting principles 1 in Iran from 1962 to 2011
Journal of Accounting and Auditing Reviews	Khajavi and Nahas (2019)	Enhance accounting learning through concept maps
Journal of Auditing Knowledge	Mohammadian (2011)	Development of accounting knowledge: Accounting as a scientific discipline in the university
Journal of Auditing Knowledge	Khajavi and Mansouri (2011)	Optimal combination of research teaching: the necessary change in accounting education
Quarterly Journal of Management Accounting and Auditing Knowledge	Bakhshani (2018)	Investigating the attitude of non-accounting students to the impact of accounting topics included in the approved curriculum on business management
Journal of Accounting and Auditing Reviews	Noroush (2013)	Review the curriculum change process and propose an updated curriculum for the undergraduate course in accounting

The Evolution of Accounting Principles 1 textbooks in Iran from 1962 to 2011 was provided by Ghaderi Azar and Naseri (2019). The project aimed to increase the quality of accounting textbooks as one of its goals. In the present research, 140 titles on accounting principles 1 were identified and read; first,

eight of the most effective and widely circulated titles were reviewed on a case-by-case basis from a total of 50 titles published between 1962 and 2011, and then a sample of 30 books published between 1962 and 2011 was selected, and the content was analyzed and compared. Testing the three research hypotheses reveals that, first, the content and subject matter of accounting principles 1 published in the 2001s have not changed significantly from older books, and that, second, the style of expression, writing style, and structure of the above books are not significantly different from one another. These books rely on a small number of sources. In the early 2000s, a flood of comparable publications was written and sold under the title "Accounting Principles 1," which, although not expressly an instance of plagiarism, might at least be regarded as a source of inspiration for the creation and distribution of similar materials. This research alerts professionals and decision-makers to a type of formal and content stagnation in accounting principles 1 textbook (prior to 2011), as well as the necessity to reconsider it. This is an experimental study that has been adopted from the Journal of Financial Accounting Knowledge.

A study named "Increasing Accounting Learning via Concept Map" was presented by Khajavi and Nahas (2019). The data was collected using pre-test and post-test methodologies, and the data was tested using analysis of covariance (ANOVA). The study's statistical population comprises all Zand Higher Education Institute of Shiraz middle accounting students in the first and second semesters of 2017 and 2018. A total of 70 participants (35 in the experimental group and 35 in the control group) were chosen from the two middle accounting groups using statistical sample selection based on the population, and the students' final score was used as a learning metric. It's worth noting that both groups' teacher was a researcher. According to the findings, pre-test scores did not substantially impact post-test scores. The significance level of the ANCO test of the groups, on the other hand, was zero, indicating that there is a significant difference between the groups' post-test scores (learning scores). In other words, the difference in learning in the test group's post-test scores (concept map) was caused by the concept map, not the pre-test scores (students' fundamental knowledge). This article is borrowed from the Journal of Accounting and Auditing Reviews and is a case study. "Survey of non-accounting students' perceptions of the influence of accounting topics in the authorized curriculum on company management," according to Bakhshani (2015). The purpose of this study was to find out how non-accounting students felt about accounting concepts presented as part of an authorized training program on starting and operating a business. These courses are frequently targeted at those who work in management accounting or have a background. The results reveal a substantial association between the field of study and students' opinions about conformity with the field's aims and the influence on starting and operating a business, as well as the sufficiency of accounting training, at a 95% level. Gender has an influence on perceptions regarding the relevance of the topics taught, as well as their impact on comprehending other specialized courses. Students' perceptions of the impact on beginning and operating a business, the appropriateness of taught accounting subjects, and the necessity to teach accounting and costing software considerably influence the teacher's degree. The issue of training evaluation is depicted in Table 5.

Table 5. Educational evaluation-oriented articles

Journal	Author	Title
Empirical studies of financial accounting	Tavassoli et al. (2017)	Examining the waiting distance in accounting training according to the new legal requirements
Empirical accounting research	Khonaka et al. (2019)	The future of management accounting research: from the perspective of education and research
Accounting research	Rezaei (2017)	Quality of education and accreditation in business and accounting schools
Empirical studies of financial accounting	Baghomian and Baghi (2012)	Obstacles to the development of accounting education in Iran
Financial Accounting Quarterly	Sepasi and Rezayat (2015)	Identifying and ranking the factors affecting social auditing using the TOPSIS technique
Empirical studies of financial accounting	Baghomian (2011)	Obstacles to the progress of accounting education

Journal	Author	Title
Quarterly Journal of Accounting Studies	Babajani (2011)	Granted independence to universities and higher education institutions
Financial accounting and auditing research	Poor Saeed and Mohammadipour (2019)	Feasibility study of establishing a risk-based internal audit system in the Islamic Azad University of Iran
Financial accounting reviews	Mashayekhi and Shafieipour (2012)	Investigating the efficiency of accounting education system in Iranian universities using data envelopment analysis technique
Accounting and auditing reviews	Rajabi (2011)	Costing based on new attitude activity to calculate the cost of medical education
Empirical accounting research	Nonahal Nahr et al. (2014)	Evaluating the effect of accounting training (university education and in-service courses) and experience on auditors' professional judgments
Quarterly Journal of Management Accounting and Auditing Knowledge	Diani Deilami and Pakzad (2017)	Evaluating the effectiveness of accounting education in universities and the factors affecting it using a balanced assessment card
Auditing knowledge	Asghari et al. (2015)	Audit Expectations Distance: Investigating the Effectiveness of Audit Theoretical Training in Reducing Unreasonable Expectations
Accounting and auditing reviews	Amiri et al. (2010)	Challenges, Barriers and Mechanisms of Budgeting Systems in Higher Education: A Case Study: University of Tehran

A number of articles on the subject of educational evaluation are included below.

Management Accounting Future Research: From the Perspective of Education and Research was given by Khonaka et al. (2017). Company competition is unavoidable as a result of globalization. Management accountants should offer the essential preparation to supply the services requested by managers via deliberate and intelligent planning, and the existence of efficient and skilled management accountants is vitally necessary for counseling and leading managers. The ability to go forward with intentional and planned foresight, in accordance with societal growth and advancements, is a necessity for this profession. As a result, we attempted to identify and convey the driving factors of management accounting in education and research during the following 20 years in this paper. The current study is based on the kind of data, which is merged, the goal, which is used, and the style of research, which is exploratory survey. Expert panels, open questionnaires, interviews, and fuzzy Delphi with judgmental sampling and snowball sampling of professionals and academics in the field of management accounting were used to identify the major drivers. The findings revealed that the management accounting situation is unfavorable and that further efforts are needed to improve the situation in the future. According to experts in the fuzzy Delphi stage, the education and research crisis will be the most significant driving force in the future, indicating that the current state of education and research is and will continue to be unsatisfactory, as experts have verified its current state as a crisis. The partnership between universities and industry is ranked second, indicating that institutions will increase their efforts to enhance their relationships with industry in the future. According to the findings, actors and actors affecting management accounting should create and implement long-term executive planning, planning, and execution measures for the future of management accounting in order for the profession to flourish and expand.

A paper titled Feasibility Study of Establishing a Risk-Based Internal Audit System at the Islamic Azad University of Iran was given by Poor Saeed and Mohammadipour (2019). The major goal of this paper is to look at the potential of building a risk-based internal audit system at Iran's Islamic Azad University and identify the important factors. As a partial assurance technique, risk-based internal

auditing has the potential to detect all risks that have not been appropriately managed; otherwise, assurance cannot be supplied. As a result, it provides a mechanism for managing and controlling the organization's risks. As a result, the statistical population analyzed in this study includes the accounting and financial employees of all units and departments linked with the Islamic Azad University, who were chosen and evaluated using the research sample classes sampling technique. The current study used a descriptive-survey methodology. Confirmatory factor analysis was utilized to test the hypotheses and estimate the model. Human factors, structural factors, and technical factors in the form of 8 variables, including organizational goals and processes, training to increase technical capacity, acceptance and support of senior managers, the possibility of analysis and risk prioritization, control weaknesses and Control activities, developing a risk-based internal audit program, conducting audits, and submitting risk-based internal audit reports in the form of risk-based internal audit reports in the form of risk-based internal audit. Examining the projected distance in accounting education according to new legislative criteria was provided by Tavassoli et al. (2017). The current study was carried out in 1995-94 to investigate the educational gap between labor market needs and university education in light of new legal requirements for reviewing and improving accounting education. A questionnaire was created based on the nature and subject of the research to collect the essential data for the study. The respondents' opinions on the importance of the university satisfying the demands of the profession and the learning course in the area; internal control system, operational audit, and operational budgeting were examined in the form of 63 statements in this questionnaire. All auditors working in institutions who are members of the Society of Certified Public Accountants (in the organizational categories partner, manager, senior supervisor, supervisor, and senior auditor) as well as university academics make up the statistical population of this research. These findings suggest that the university has failed to satisfy the professional demands in the three departments stated and that there is an expected gap in this respect. Given the importance of the three departments, it is preferable to provide educational themes in the master's degree.

The articles on the main competencies of accountants are included in Table 6:

Table 6. Articles related to the main competencies of accountants

Journal	Author	Title
Journal of Auditing Knowledge	Safarzadeh and Rafiei (2010)	Reliability of Auditing Evidence: Study Approaches
Journal of Financial Accounting	Rajizadeh et al. (2010)	Investigating the knowledge and skills required by the accounting profession and its distance from the current accounting training in Iran
Journal of Auditing Knowledge	Moradi and Soleimani (2011)	Psychology and sociology of fraud
Journal of Accounting Advances	Esmailipour and Malanzari (2016)	Identifying barriers and limitations to the implementation of changes in the financial and operational accountability system of Iranian public universities
Empirical accounting research	Rahravi Dastjerdi et al. (2019)	Adaptation of fraud motives in managers to the model of cumulative perspective theory through text analysis
Accounting and auditing reviews	Valian et al. (2019)	Conceptualizing the wise decision of auditors based on the analysis of the foundation's data
Financial Accounting Quarterly	Safari Grayli and Pita Noei (2017)	Providing a model for identifying and ranking the skills required by accounting graduates
Accounting and auditing reviews	Written and Aging Sagerloo (2016)	Auditors' understanding of the concept of professional skepticism in auditing
Auditing knowledge	Maham and Tak Rousta (2012)	Recognizing the barriers to evaluating internal controls in independent auditing
Financial accounting and auditing research	Akbari Naftchali et al. (2019)	The effect of experience on auditors' involuntary behaviors

Some of the Items Referenced Are as Follows:

Identifying Barriers and Limitations of Implementing Developments in the Financial and Operational Accountability System of Iranian Public Universities were given by Esmailipour and Mollanazari (2016). The necessity for optimal information for decision-making has been underlined as a result of public universities throughout the world being exposed to extensive environmental changes. Obstacles have been encountered in the implementation of accountability system advancements to give suitable information for decision-making in many nations. This study aims to identify hurdles to implementation in the Iranian public university accountability system. The findings of the Delphi technique and polling of 40 experts revealed that university administrators' irrelevant expertise and field is the biggest source of conflict. Staff resistance due to a lack of skills is the most important neutralizer and the top rank of the delayers. The absence of skilled managers to oversee the transition process has been a problem. Training the deployment crew eventually became the most important factor in maintaining change.

Adaptation of cheating incentives in managers using the concept of cumulative perspective theory by text analysis was reported by Dastjerdi et al. (2017). Intentionally seeking to provide erroneous and misleading information is referred to as fraudulent reporting. The Board of Directors is responsible for compiling financial accounts, and managers can fabricate corporate reports with fraudulent intentions, including the Board of Directors' report to the General Assembly, according to Clause 7 of Iran's Accounting Standard No. 1. Cumulative Perspective Theory is one of the ideas that describe how managers make decisions depending on their personality traits (risk-taking and risk-aversion) (CPT). According to this idea, managers develop a function in their brains that serves as a reference point, and if they believe their performance will fall short of the reference point, cheating motivations are generated in their thoughts. In this study, an indicator for assessing and detecting fraud risk in board reports is determined, with an accuracy of more than 90%, by first analyzing the text of the board's reports to the assembly and then using two data mining methods, including a decision-based method and a method based on machine training. The motives of managers to adopt procedures with a high risk of fraud in the creation of reports are investigated using this indicator to see if they reflect the model offered by the theory of cumulative perspective or not. The findings show that management fraud incentives in Iran do not follow this notion. This study is published in the Quarterly Journal of Experimental Accounting Research and is of experimental nature.

Valian et al. (2017) published a paper called Conceptualization of Auditors' Wise Decision Making Using Foundation Data Analysis. In addition to making judgments, entering the specialized profession of auditing necessitates certain traits, the most essential of which is the auditor's capacity to make sensible decisions. As professionals, auditors' responsibility is to remark on financial accounts, which necessitates the auditor's impartiality in making choices. If auditors are not influenced by their owners, they may make the best conclusions feasible. The goal of this research is to develop a model for auditors' sensible decision-making based on foundation data analysis. In terms of purpose, the research technique is part of development research, part of exploratory research in terms of data gathering, and qualitative research in terms of methodology. The components were coded freely, selectively, and axially, and the study model was constructed based on a theoretical framework, using qualitative methods, after gathering data through contextual theory analysis (foundation data analysis) and interview. During this research, a component is known as "auditors' smart decision making" was discovered, which is a coherent, reflective, cognitive, and emotional process that examines both internal and external factors while making decisions and pays greater attention to stakeholders. The findings of this study both validate and refute earlier conceptual research in the topic of wisdom or knowledge and also give a practical method for auditors to make informed conclusions. This study is significant because it broadens the operational viewpoint of wisdom or wisdom in auditors and helps to better comprehend the complicated nature of auditing decision-making. According to the auditors, having the capacity to make sound judgments in real-life situations necessitates a comprehensive, multifaceted strategy that must be taught to

individuals. The Quarterly Journal of Accounting and Auditing Reviews provided the inspiration for this experimental study.

Table 7 lists articles on accounting education by topic (accounting information systems, ethics, financial accounting, and taxation):

Table 7. Articles on education in the field and content (accounting information system, ethics, financial accounting, and taxation)

Journal	Author	Title
Financial accounting and auditing research	Hosseini Al-Asl and Jahanshad (2019)	The need to expand the level of disclosure and development of financial reports in the context of Islamic accounting
Accounting and auditing research	Hosseini and Babaei (2019)	The need to teach Islamic ethics and values in the accounting curriculum in universities
Financial accounting and auditing research	Namazi and Rajab Dori (2019)	Testing the applied model of sustainable development of accounting professional ethics using confirmatory factor analysis
Financial accounting knowledge	Marine et al. (2018)	The relationship between ethics, experience, and professional competence of auditors with audit quality
Accounting and auditing reviews	Moradi et al. (2019)	Challenges and Opportunities of Measuring Fair Values in Implementing International Financial Reporting Standards in Iran
Management accounting and auditing knowledge	Sarvi et al. (2019)	Study of accounting standards from the perspective of their comprehensibility by the audience:
Accounting and auditing research	Hajiha and Rajab Dori (2017)	Assessing the level of familiarity with the concepts of International Financial Reporting Standards in accounting instructors
Empirical accounting research	Nasir and Fathi (2016)	Investigating the effective factors on the tendency of senior accounting students to plagiarism
Financial accounting and auditing research	Khalilpour et al. (2019)	The Impact of Ethical Accounting Approaches on the Quality of Accounting Information

The necessity to enhance the level of disclosure and development of financial reports in the framework of Islamic accounting was given by Hosseini al-Asl and Jahan Shad (2019) in their paper. Traditional financial reporting does not account for everything that may be done to examine a company's moral, religious, and social responsibility. From the standpoint of professional and academic specialists, this research addresses the need to enhance the quality of financial reporting. The research approach used in this study is a mix of methods (qualitative and quantitative). The need to improve the level of financial reporting in accordance with the objectives of Islamic accounting and the principles of Sharia explained in the quantitative part through a questionnaire of 73 financial experts in this field, and SPSS software was analyzed in the qualitative part using the content analysis method based on the results of previous research. The investigation was conducted in 2018, with the statistical population consisting of university professors, certified public accountants, and stock market specialists. The study's findings revealed that professional and academic professionals agree on the "inadequate degree of disclosure a traditional reporting and the necessity to promote it in accordance with Islamic principles." As a result, several substantial and formal adjustments to the financial statements of Islamic economics-related business units have been recommended.

A paper titled Challenges and Opportunities for Measuring Fair Values in Implementing International Financial Reporting Standards in Iran was presented by Moradi et al. (2017). Despite the high level of international standards, research demonstrates that the political, cultural, and economic

circumstances of countries influence the quality of accounting standards. The measurement and disclosure of fair values, on the other hand, is the major divergence between Iranian accounting rules and international financial reporting standards. This research aimed to assess the obstacles and opportunities of determining fair values in Iran so that international financial reporting standards might be implemented. Economic environment, education, measurement inputs, fair value audits, and resilience were identified as fair value measurement obstacles, whereas accounting information correctness, transparency, and consistency, as well as measurement possibilities, were identified as fair values. In order to adopt worldwide financial reporting standards, accountants and auditors must be trained, in addition to taking into consideration the economic climate, behavioral characteristics, and assessing fair values. Furthermore, evaluating and reporting fair values improves accounting information's correctness, openness, and comparability, as well as its overall usefulness. The study was published in the *Journal of Accounting and Auditing Reviews* as a descriptive study.

The Necessity of Teaching Islamic Ethics and Values in the Accounting Curriculum in Universities was given by Hosseini and Babaei (2019). Accountants' commitment to ethical standards is critical to society since they are accountable for creating financial accounts that represent the success of the business unit. Accountants in Islamic nations must also follow the Accounting and Auditing Organization of Islamic Financial Institutions' ethical guidelines, in addition to the International Federation of Accountants (IFAC) ethical principles (AAOIFI). Accounting ethics education supports the profession's future and ensures that accounting continues to play an essential historical role in the economy and society's growth. Teaching Islamic principles in accounting also helps students develop ethical conduct and prepares them to tackle ethical difficulties in the workplace. Despite recent attempts by Islamic nations to teach Islamic principles in university curricula, even after the accounting crises of the early 2000s, which attracted the attention of universities and professional organizations to the subject of teaching accounting ethics, there have been no substantial adjustments to the accounting curriculum's integration of Islamic principles and beliefs. As a result, this research aims to look into the theoretical necessity for Islamic ethics and values to be taught in university accounting programs.

Applied Model of Sustainable Development of Accounting Professional Ethics Using Confirmatory Factor Analysis was provided by Namazi and Rajab Dori (2019). Accounting ethics is a significant issue, and in order to arrange it, a model that is relevant to Iran's cultural and Islamic norms is required. Because the goal of this study is to test and assess the value of the components of the "practical model of sustainable growth of accounting professional ethics," it is a quantitative study. All model elements, including individual, social, economic-organizational, and environmental structures, have a good match, with the best fit for social, individual, economic-organizational, and environmental structures. In addition, the factor load of the individual structure revealed that "moderation and moderation" come first, followed by "generic factors." The factors of "individual," "social duty," and "effective interaction" are allocated the order of factor load in the social structure. The elements of "professional and organizational dedication," "generic qualities," "observance of professional norms and standards," "honesty," and "competence" have the biggest factor burden in measuring the economic-organizational structure, correspondingly. Furthermore, the findings demonstrate that, in addition to the economic-organizational structure, additional elements such as personal, social, and environmental features of sustainable development are effective in the accounting profession's ethics and that these characteristics are interconnected. In general, social features are the most significant component in the model, and one of the elements of economic-organizational integrity, "prevention of abuse of the organization's property and information," has the largest factor load. The following articles on educational technology are included in Table 8:

Table 8. Articles on the subject of educational technologies

Journal	Author	Title
Quarterly Journal of Management Accounting and Auditing Knowledge	Karami et al. (2019)	Developing a model for accepting and using the expanded business reporting language in Iran
Accounting Advances	Haji Morad Khani et al. (2017)	Comparing the use of a board game with a traditional method based on lectures and textbooks آموزش in teaching accounting principles
Accounting and auditing research	Salehi and Nowruz (2015)	The experimental study of accounting software acceptance among students
Empirical accounting research	Azizjani et al. (2015)	Impact of Scalable Financial Reporting Language (XBRL) on Auditing: Opportunity or Challenge

Developing a Model for Accepting and Using a Developing Business Reporting Language in Iran was presented by Karami et al. (2017). The language of business reporting was revolutionary in terms of reporting since it reduced the expenses of producing, processing, and obtaining data. For the reasons that we want to explore in this study, the usage of XBRL in Iran has not been fully realized. The goal of this research is to identify barriers to using XBRL as well as strategies for overcoming them. At three levels of companies, regulatory organizations, and software manufacturers, a conceptual model including platform conditions and strategies was extracted using open, axial, and selective coding. Barriers to awareness and recognition, complexity, infrastructure, cost-effectiveness, and reluctance to change were highlighted at the firm level, as well as training and awareness-raising programs, budget allocation, and incentive policies. Barriers to complexity, costing, sanctions and infrastructure policies, budget allocation, and other issues were highlighted at the level of software makers. Trustees at the ministry level, cultural issues, obligation and pressure, infrastructure, lack of trustees and strategies for forming a specialized working group, culture, education and awareness, and other issues were identified at the level of organizations overseeing cultural issues.

In teaching accounting principles, Haji Moradkhani et al. (2017) presented a study titled "Comparison of the use of a page game with a traditional method based on lectures and textbooks." The purpose of this study was to see how educational games (as an active teaching approach) compared to the standard teacher-centered strategy for accounting students (lecture and problem solving). The game used in this quasi-experimental study is a page game, which is made up of a page, dice, and several decks of cards, and was created by simplifying Rees Nitkin's game (2011). The tests' validity was validated by five accounting teachers, and its reliability was demonstrated using the Koder-Richardson approach. After controlling for the effects of control variables, analysis of covariance revealed that students exposed to educational games learned more than those in the control group (age, gender, grade point average, and diploma and employment). A twenty-question questionnaire based on a 5-point Likert scale was also given to the students in the experimental group at the end of the game, demonstrating the game's motivation and fun, as well as its usefulness in comprehending and learning the basic ideas and accounting cycle.

Conclusion

This study was conducted with the goal of examining publications published in Iranian journals on the subject of accounting education. In ten famous Iranian magazines, a total of 76 articles were found. Despite the importance of accounting education, theoretical and practical studies in this field have not been conducted in Iran. As a consequence, the findings of this study may be utilized to expand researchers' knowledge of accounting education and improve accountants' and auditors' abilities. Students

and faculty were identified (important academic and career topics, skills and characteristics of students, and learning and assessment approaches) (research and teaching).

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