

عنوان مقاله:

Problems typology in accounting: Critical perspective on the accounting theory and education

محل انتشار:

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خلاصه مقاله:

The purpose of this research is analyzing problems types in accounting contexts and providing a structured new view at accounting education and theory. With targeted sampling we implement content analysis by means of David H. Jonassen (۲۰۰۰) checklist for problems typology in accounting with comparative approach between two inclusive problem branches in financial and management accounting. This look gives a new special view for research and development in all aspects at accounting that will help accounting theorists, educators, learners and practitioners to act better. Knowing problems typology, we achieved results that are important for accounting theory. We proved that accrual basis accounting as Christensen and Demski (۲۰۰۲) stated is superior than cash basis in carrying more information to problem solving but financial accounting problems due to standardization or better to say simplification, have been formed as well-structured problems as educational books problems with provided answers and far away from real world problems or ill-structured problems, thus this act has destroyed financial accountants' problem solving skills. On the other hand, management accounting problems for lake of any standardization are located in real world ill-structured problems space and for this reason their information have been more related than financial accounting information and their accountants have become skilled than financial accounting accountants. Here other questions came to mind such as if financial accounting theory have to do general revision on its standard-setting process to bring up its problems in real world ill-structured space and stimulate financial accountants to be better problem solver instead of current passive role. Finally, as other results we argued that if accounting education needs problem based learning for better education and action about accounting real world problems as many researchers have emphasized, then to improve accounting learning, educators require knowing accounting problems typology at first. Almost all of PBL accounting researches ignored this crucial point. As well we argued that problem-based learning in accounting according problems type has important role in management accounting than financial accounting education because of extensive standardization approach in financial accounting which doesn't require more to learning problem solving skills by financial accountants.

کلمات کلیدی:

accounting problems typology, problem-based learning, accounting theory

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