ACCOUNTING RESEARCH AND ITS BARRIERS IN IRAN

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ABSTRACT
This paper is about the process of research and development in terms of accounting in which is attempted to deal with this issue from a critical approach in order to reveal a process which ends in failure. This approach uses some participants to take a new step in developing accounting and feedback response. This paper characterizes some barriers and challenges in the stock exchange market. We have addressed a question in stock market for investigating the challenges ahead. As a result, we would be able to propose some suggestions.

Keywords: Accounting, Accounting Research, Research Challenges, Research Culture

INTRODUCTION
In the current era and in the present world with a host of information, whether true or false, as scattered around the world that requires reflection and its exploration. On the other hand, rapid leap in scientific knowledge, emerging science and innovation creators and scientists and scholars of science and innovation to even create the need for science to meet human needs. All of this indicates the dynamics and trends to evolve. Sustainable the most comprehensive development is based on technology development. Technology development based on creativity, innovation and scientific development is done and to achieve scientific development, we need research and study (Mohaghgh, 2006).

Maybe telling some truths does not appear a good look but if we have to believe that we just do not belong to themselves in front of others and are responsible for the next generation, perhaps we will look without bias eyes. We know that sciences to achieve growth and development do not lose a moment, for example, in medical science which of course we all owe it, they study and do research in different laboratory and research environment and are provided with the public budget for the field research in health centers. The data collected from the patients or their behavior utilize. All health issues are as critical issues. A physician even swears to save a person's life even enemies. The shortcomings of the medical research process could be in no doubt. But at least having it is better than not.

Accounting is a field that deserves more attention but unfortunately due to having placed under the Humanities, it does not have a certain platform in society. An accountant is a trustee for people’s property and has to do his carrier efficiently in dealing with a community’s investment. This community tries to eradicate the poverty by effort and hard work to advance the creation of wealth and employment. Poverty can be names as a disease of the economy. Indeed, how much is the share of the research budget?

Deputy Minister of Science, Research and Technology as describing the country's share of research funding from the Budget is stated that in 2014, 46 % out of all national budget is allocated to research.

According to the official site of Iranian Ministry of Science, have estimated the shares of research funding from the national budget, share of the credit total research funding research executive, Research credit contribution of higher education institutions, the Ministry of Science, Research and Technology, the share of credit research centers affiliated to the Ministry of Science, Research funding share technology centers affiliated to the Ministry of Science, Research funding share of total credit executive devices and the share of research funding for universities and higher education institutions affiliated to the Ministry of Science of credit equal to the costs in 2011, 2012, and 2013.

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Research reported by Deputy Minister of Science, Research and Technology is given in Table 1:

<table>
<thead>
<tr>
<th>No.</th>
<th>Contribution to the research credit</th>
<th>2013</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The share of research funding from the national budget</td>
<td>0.41</td>
<td>0.53</td>
<td>0.48</td>
</tr>
<tr>
<td>2</td>
<td>Share of the credit total research funding research executive</td>
<td>55.57</td>
<td>55.8</td>
<td>53</td>
</tr>
<tr>
<td>3</td>
<td>Research credit contribution of higher education institutions, the Ministry of Science, Research and Technology</td>
<td>13.6</td>
<td>14</td>
<td>12.34</td>
</tr>
<tr>
<td>4</td>
<td>The share of credit research centers affiliated to the Ministry of Science</td>
<td>10.98</td>
<td>10.73</td>
<td>8.37</td>
</tr>
<tr>
<td>5</td>
<td>Share of the research budget of the Ministry of Science Technology Centers</td>
<td>4.56</td>
<td>3.51</td>
<td>2.48</td>
</tr>
<tr>
<td>6</td>
<td>The share of research funding executive total credit units</td>
<td>1.42</td>
<td>1.47</td>
<td>1.42</td>
</tr>
<tr>
<td>7</td>
<td>The share of research funding for universities and higher education institutions affiliated to the Ministry of Science of credit</td>
<td>7.07</td>
<td>8.15</td>
<td>8.7</td>
</tr>
</tbody>
</table>

It can be well seen that how much is the share of research budget for studying accounting. It is interesting that the organs which were formulated the budget do not even allocate a few percent for upgrading the field. Aside from this, it can be said with certainty that the researchers who enter this field, they bear all difficulties with enthusiasm and love. This was the most basic challenge ahead. In the following, we account for some more research barriers.

**BARRIERS AND CHALLENGES OF DOING A RESEARCH**

Among the major barriers in the study can include especially in Iran:

1) Barriers relating to management, policy and research system;
2) Barriers related to research culture;
3) Barriers ahead to researchers;
4) Barriers related to space research and scientific standards;
5) Barriers to research regulations;
6) Barriers related to funding and research facilities; and
7) Barriers to the application of research results.

In dealing with barriers related to research culture, we can point to the lack of a culture of teamwork, lack of investment in knowledge production and disregarding the birth of thought and ideas.

We can certainly say that doing research is not a part of the culture in our country. It is not truly defined in the fields of politics, economy, culture and society, and not even among folks, policy-makers, decision-makers, managers of properties and decision-makers, there is no research culture.

This is of course due to several reasons in which the most important reason can be the lack of need for affiliation and monopolies as well as belief in fatalism and lack of competition from the dimensions of quality and cost for all areas and levels. It is notable that despite a multiplicity of ambiguous and unknown issues in the country and various problems in different fields, the research questions have not been yet truly explained. However, unfortunately, research has been done and is being done, is done with an emphasis on form and not on content which is more a goal than a tool.

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Many researchers are unfamiliar with the definitions, concepts and procedures of doing research based on the international standards and disbelief of authorities in research, and the lack of research enthusiasm can be part of the cultural challenges facing research and inquiry in Iran. The cases such as resistance dysfunction and the reluctance of people to invest in research centers are the other examples of challenges. State bureaucracy in such a way that some organizations are resisting to embrace the fact that there are deficiencies in performance and efficiency. Usually this happens in organizations that are controlled by the simple and ordinary employees. In organizations especially those who like managers are familiar with the logic of cause and effect reasoning and had been trained in this regard, they desire for further study.

BARRIERS AND CHALLENGES OF A RESEARCH
Thinking or viewpoint is one of the aspects that affect implicitly doing research and inquiry to address existing deficiencies. Also when you are going to invest in a scientific field and it's something that interested, regardless of their knowledge, they will retreat. This truly indicates a group of investors. The investors work to build schools, mosques and hospitals, but when talking of building a research center, that would be quite different matter. No one is interested in building a research center because they do not think about its advantages.

Indifference and mistrust of managers to the findings of a research as well as ambiguous and stagnant status of the findings are the major issues and challenges related to the research in Iran. The other problems of research in Iran are related to weakness of communication that its salient aspect is the inefficiency of communication among the researching sectors of economics, politics, culture and society, to the weak communication with the dynamic world of science and technology, and the excessive weakness of information databases and the informing system and so forth. Students even do not know for what organization they can do research and where their specialties can work. Here, macro-management has to play a role and create the interface organs which have some acceptable knowledge in scientific and academic disciplines.

Every study leads to the creation of new ideas. Any new idea is the origin of new questions that provokes people to evaluate more recent developments and establish the underlying scientific and industrial developments in every community.

This overall situation, generally in the field of research, added to these cases due to the accounting profession and the privacy and confidentiality principle.

DECLINING PROCESS OF RESEARCH SHARE OF GDP IN RECENT YEARS
Strategic Research Institute's report entitled "Research and Technology at the 2010 budget bill» has revealed its concern over the decline in research funding in the national budget for research funding in recent years.

<table>
<thead>
<tr>
<th>Researching Share for GDP</th>
<th>Research Funding )The bill(</th>
<th>GDP</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.52 %</td>
<td>7.140</td>
<td>1,406,032</td>
<td>2004</td>
</tr>
<tr>
<td>0.63 %</td>
<td>10.38</td>
<td>1,701,214</td>
<td>2005</td>
</tr>
<tr>
<td>0.45 %</td>
<td>9.173</td>
<td>2,038,432</td>
<td>2006</td>
</tr>
<tr>
<td>0.32 %</td>
<td>9.225</td>
<td>2,890,347</td>
<td>2007</td>
</tr>
<tr>
<td>0.34 %</td>
<td>11.867</td>
<td>3,508,258</td>
<td>2008</td>
</tr>
<tr>
<td>0.35 %</td>
<td>15.727</td>
<td>4,480,841</td>
<td>2009</td>
</tr>
<tr>
<td>0.25 %</td>
<td>13.618</td>
<td>5,412,856</td>
<td>2010</td>
</tr>
</tbody>
</table>
In this table, the numbers and values show that the year of 2005 has had the highest percentage share of GDP to research funding. After that time, the percentage is decreased. Due to the increase in GDP, the allocated value until 2009 was more than the year before, but both of percentage and the amount of the credit are reduced in the 2010 budget bill.

The Program weekly mentioned the research share and contribution for GDP (without counting the research funding of state companies) 0.40 % in 2001 and 0.42 % in 2010. The growth rate of research funding was declared as 1.4 % in 2009 in contrast to 2010. Total share of the GDP (including research funding of state companies) was 0.58 % in 2009 and 0.51 % in 2010. The growth rate in research funding is mentioned – 12.2 % reduction in contrast to 2009 (Kazem, 2009).

Despite the lack of a law passed and promulgated the Fifth Development Plan and due to the general declared policies, the increase an mutation is a must law not only as the request of Supreme Leader but also as that of researchers. This law seems to have been neglected in the viewpoint of recent budget bill drafters (Gare-Yazi, 2009b).

The prediction of Fifth Development Plan is at the rate of three (3) percent of GDP for research funds. It is predicted that the desired goal cannot be reached with this amount of reduction unless there exist a fundamental change in the attitudes and point of views of managers.

### COMPARING THE RESEARCH FUNDING SHARE OF GDP WITH OTHER COUNTRIES

<table>
<thead>
<tr>
<th>Country</th>
<th>R &amp; D spending in GDP (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EU27</td>
<td>0.81</td>
</tr>
<tr>
<td>Sweden</td>
<td>0.61</td>
</tr>
<tr>
<td>Finland</td>
<td>0.58</td>
</tr>
<tr>
<td>Austria</td>
<td>0.62</td>
</tr>
<tr>
<td>Denmark</td>
<td>0.61</td>
</tr>
<tr>
<td>Germany</td>
<td>0.53</td>
</tr>
<tr>
<td>France</td>
<td>0.52</td>
</tr>
<tr>
<td>Belgium</td>
<td>0.52</td>
</tr>
<tr>
<td>England</td>
<td>0.52</td>
</tr>
<tr>
<td>Netherland</td>
<td>0.51</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>0.51</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>0.51</td>
</tr>
<tr>
<td>Slovenia</td>
<td>0.50</td>
</tr>
<tr>
<td>Ireland</td>
<td>0.50</td>
</tr>
<tr>
<td>Italy</td>
<td>0.50</td>
</tr>
<tr>
<td>Portugal</td>
<td>0.50</td>
</tr>
<tr>
<td>Estonia</td>
<td>0.49</td>
</tr>
<tr>
<td>Italy</td>
<td>0.50</td>
</tr>
<tr>
<td>Latvia</td>
<td>0.50</td>
</tr>
<tr>
<td>Lithuania</td>
<td>0.50</td>
</tr>
<tr>
<td>Malta</td>
<td>0.50</td>
</tr>
<tr>
<td>Poland</td>
<td>0.49</td>
</tr>
<tr>
<td>Greece</td>
<td>0.49</td>
</tr>
<tr>
<td>Romania</td>
<td>0.48</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>0.48</td>
</tr>
<tr>
<td>Slovakia</td>
<td>0.48</td>
</tr>
<tr>
<td>Cyprus</td>
<td>0.48</td>
</tr>
</tbody>
</table>

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In 2007, amongst EU-27 countries, the research and development centers of Sweden and Finland have the highest share of GDP with the amount of 3.60 % and 3.47 % respectively. Austria (2.56 %), Denmark (2.55 %) and Germany (2.54 %) are on the rest of the list. Romania (0.53 %), Bulgaria (0.48 %), Slovakia (0.46 %), and Cyprus (0.45 %) were at the bottom of the list. In this regard, from 2001 to 2007, Austria (from 2.07 to 2.56 %), Estonia (from 0.71 to 1.14 %) and Portugal (from 0.80 to 1.18 %) have had the highest growth the share of GDP devoted to R & D.

SHARE OF GOVERNMENT IN FINANCING RESEARCH

As mentioned in the competition section, the factor of competition in the developed countries has led to the point that the private financed research play a significant role in providing the finance of researches. This issue does not exist in Iran and many other developing countries as well.

Table 4: Share of the Government in Financing Research (Nouri-Kuhani, 2008) (in percentage)

<table>
<thead>
<tr>
<th>Share of State Sector from Research Funding</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>90.6</td>
<td>Iran</td>
</tr>
<tr>
<td>83.6</td>
<td>India</td>
</tr>
<tr>
<td>62.4</td>
<td>Turkey</td>
</tr>
<tr>
<td>59.6</td>
<td>Russia</td>
</tr>
<tr>
<td>35.5</td>
<td>USA</td>
</tr>
<tr>
<td>31.4</td>
<td>Singapore</td>
</tr>
<tr>
<td>18.2</td>
<td>Japan</td>
</tr>
<tr>
<td>15.9</td>
<td>South Korea</td>
</tr>
</tbody>
</table>

As seen in the table, Iran is in the top of the list (among the countries mentioned). Iran and Korea are almost always compared with each other because they have begun the process of industrialization. South Korea is ranked last in the list.

The importance of research culture is perhaps systematically shown in Figure 5. This figure shows that the development route of Iran passes through the highway of research culture. Therefore, to solve the problems and challenges facing research, we have to pay much attention to this very matter.
In line with this research, regarding accounting, we have asked some researchers in particular what factors can lead to the slow pace of the process of research? The most important points were to achieve the actual data. In the process investigation, we were very careful with information of financial statements. There were some results that were obtained with high error. The error would be due to the incorrect source financial information. Meanwhile, the lack of transparent information of financial statements and confidential information were led to inefficient securities market that in itself was one of the problems of research in this field.

LIMITATIONS OF A STUDY
1- The limited number of qualified companies is one of limitations that may make access the results with difficulty.
2- The study was conducted with data that were collected by means of various resources and softwares. The validity of data is an inherent limitation in doing these types of researches.
3- Lacking an organized and systematic database to reach companies’ information may make the data of research doubtful.
4- Neglecting the inflation index can affect the major economic indicators, capital market conditions, and other information contained in the financial statements and accompanying notes and the number of variables.

However, some limitations of the research on the Stock Exchange noted that were due to insufficient information. It is notable that there are a limited number of companies listed on the exchange. Accessing to their information would also worth reflecting.

CONCLUSION
As mentioned at the beginning of the article, the problems and issue of researching should be done in a systematic way. In this context, the issue of research culture is proposed as a central point model. Consequently, the other issues can be ordered at the level of priority side by side. In fact, it can be inferred that the research culture is a set of all the relevant factors with research. In other words, the research culture is a major research challenge ahead of the developing countries.

SUGGESTIONS
The companies enter the Stock Exchange with a series of regulations. These regulations are also hindering this process. Modifying the new terms and regulations on the capital market can make the existing information in the market more efficient. It can also distinguish the indexes that cause the sudden dropping of indexes. Registration information for the three months listed companies in their stock rise the cost involved is for the lower cost of funds through banks and financial institutions to provide and way for managers to enter the capital market are not acceptable.

Finally, it is suggested that there would be some budget by that organization from the shares of exchange market in order to access the information and solve the existing problems and challenges as well so that the organizations or companies understand the nature of this significant issue.

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Research Article


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