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Comparison between Accounting, B. A. and T. E. Students on the Impact of Their Majors on Personal Satisfaction in Acquiring General Skills

Vida Mojtahedzadeh[1], Seyed Hossein Alavi Tabari[2] and Maryam Asgharzadeh Badr[3]

This research attempts for the first time to survey the personal satisfactions of accounting, business administration and theoretical economics students on the general skills and expertise acquired throughout the academic period at B.A. level, and to apply it as a new criteria for the evaluation of the quality of knowledge of the graduates and its adequacy for being introduced in the Iranian job market. For this purpose, personal gratification and each person's self esteem in performing their duties for the full achievement of the final outcome was defined and classified into four categories namely interpersonal, informative, analytical and behavioral skills. All necessary information was collected through questionnaires distributed among students of accounting, business administration and theoretical economics in their third and fourth academic years across Public Universities throughout the city of Tehran. Results obtained from statistical tests ANOVA, t, ch^2, R and standardized Beta coefficients reflected that students in the fields of business administration and theoretical economics enjoy a higher personal satisfaction compared to students of accounting.

Key Terms: Interpersonal Skills, Informative Skills, Behavioral Skills, Accounting Curriculum

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1. Introduction

Education is the key to the future and should be focused on a future based training. A futuristic approach is a necessity in achieving individual and group success and education must account for this. The institute of education is one of the oldest and most stubborn institutions in the human society and the biggest damage we are facing today are due to the failure of the same institute. Facing the future has never been so challenging, meanwhile never before have there been so many opportunities as there are today. Our challenge is to reach a future that would not be confined to the prisons of the past.

The main objective of the accounting curriculum is to prepare the students to achieve successful results in their exams, obtain an academic certificate and to gain the necessary qualifications to enter the profession. Considering changes that the

1 Associate professor of Accounting, Al-Zahra University, Iran
2 Associate Professor of Accounting, Al-Zahra University, Iran
3 Master of Accounting, Al-Zahra University, Iran

business environment has undergone, criteria for entrance within the profession is constantly changing as well.

In respect of the new changes in economics, a new form of professional accountants with general skills such as communications, group work, administration, problem solving, analytical and personal skills must be trained. The general skills would be defined according to the specific field that the accountant is working on (De Lang et al., 2006).

A historical examination of the accounting curriculum in Iran throughout the last fifty years reflects the basic point that no fundamental transition has been made in the overall framework of formal accounting instruction in respect to changes made in the economic environment. Accordingly, many of the accounting scholars in Iran claim that graduates of this field do not have the necessary knowledge and expertise for responding to the profession's needs (Zivdar, 2003). Therefore it seems that the accounting curriculum covered in Iranian Universities may not be in accordance with advances of the present times (Mojtahedzadeh, 2001).

Under these conditions and with respect to the independency of the Committee of Accounting Curriculum in the Ministry of Sciences, Researches and Technology, it would be considered necessary to carry out a number of researches to review and improve the accounting curriculum. This research attempts to examine the weaknesses and strengths of the accounting curriculum in Iran.

The effectiveness of the program has also been studied from a different approach. The satisfaction of students on general skills gained throughout the Bachelor's program has been utilized as a criterion for the effectiveness of accounting instruction. To date no research in Iran has been carried out to examine the gratification of accounting students.

2. History of Research

Gabbin (2002) indicated that traditional accountants are a "dead generation" and that accounting instructors must provide certain adjustments in the structure and content of the accounting curriculum to instruct the graduates with certain tools that they will need in the job market.

Mohamed and Lashine (2003) reflect that current accounting instruction models in universities are not appropriate and adequate in preparing students for introduction to complex job markets. Accounting instructors need to offer a leadership program to reduce the gap that is present in actual skills of students and those required by the job markets.

Tang et al. (2004) studied on personal satisfaction of accounting students and indicated that students with a higher personal satisfaction, can organize their duties according to a better timetable, have higher perseverance, and are less prone to erroneous solutions.

Arquero et al. (2007) studied the communication skills of accounting students in universities across the United Kingdom and Spain and emphasized that accounting

students have lower communication skills as compared to those studying in other fields of humanistic sciences, regardless of their nationality.

Ballantine et al. (2008) were searching for answers to the question of whether a relationship exists between the gender of the students and their performance in universities. Results indicated that no significant relationship exists between gender and performance of students. Moreover, despite what was expected by the researchers, satisfaction derived from the performance of students and their level of learning had significantly increased throughout recent years.

Byrne and Flood (2008) studied the relationship between the previous body of knowledge of students, their gender, motives, expectations and readiness to undergo college education and their performance in Irish Universities throughout their freshman years. Results reflected that a significant relationship exists between the previous knowledge of college students and their performance during first year of college.

Sugahara et al (2008) researched the level of personal satisfactions of the students on their general skills. The objective of this research was to elaborate the satisfactions of students at B.A. level on the skills gained. Moreover the research examined the differences between satisfactions of accounting students and that of other related fields of study on gained skills. Results showed that accounting curriculum has a limited impact on students' satisfaction of skills gained.

Azimi (2007) performed a study titled " The Importance of Changing the Accounting Curriculum and Instruction Methods in Iran" and concluded the current process of accounting is not able to instruct skilled accountants who are able to respond to the ever increasing needs of the profession.

Etemadi (1998) has emphasized the number of specialized professors and the student's level of knowledge of foreign languages. He believes that the two items mentioned previously and the accounting conceptual framework is amongst the main factors that significantly impact the accounting education process.

Mojtahedzadeh (2001) examined the points of view of those employed in accounting profession on the contents of the accounting curriculum at B.A. level in Iranian universities and indicated:

1) The accounting curriculum must emphasize equally the three sections of general, specialized and accounting knowledge.
2) General knowledge must focus more on communications, mathematics, social sciences and humanistic sciences and less on the natural sciences.
3) IT must be placed among the specialized items of the accounting course.

Noravesh (2003), claimed that to respond to the ever changing environment, certain adjustments should be made to the university curriculum as well and academic programs would have to be renewed.

Raeeszadeh (2009), has studied and determined the points of view of university students, professors and those employed in the profession towards the priority of the specialized fields, accounting syllabus content, new accounting subjects,

determination of the number of units for each subject and the most effective instruction method for creating a framework for planning the accounting curriculum at B.A. level. According to research results based on the fuzzy approach, it could be claimed that a significant difference exists between the priorities of the various accounting majors, the present content of specialized subjects, new subjects required for the adjustment of the academic curriculum, the number of units allocated to each subject and the most effective instruction method.

3. Research Objectives and Hypothesis

The first objective of the research is to study the satisfactions of students of accounting, business administration and theoretical economics at B.A. level on general skills acquired and subsequently the determination of the impact of accounting major on any increase in this feeling. The second objective is a comparison between the satisfactions of accounting students and those studying business administration and theoretical economics on general skills acquired. To reach the objectives, the following hypothesis was formulated:

A significant difference exists between satisfactions of accounting, business administration and theoretical economics students on general skills acquired at B.A. level.

4. Research Model

A comparison was made of the average satisfaction score of students on four types of skills including 12 skill sections, among two groups of students, using t-test.

Moreover, regression analysis was applied to study the impact of independent and control variables on the dependent variable.

The independent variable of the research is the students major (MAJ). Independent variable is the general skills that a student acquires throughout his Bachelor's courses. General skills include 4 types of skills namely, "Interpersonal Skills (INTE)", "Informational Skills (INFO)", "Analytical Skills (ANAL)" and "Behavioral Skills (BEHA)". Each skill is made up of three sections which end up with a total of 12 skill sections. Thus four regressions composed of each skill group have been formulated. Control variables include Gender (GEN), job experience (JOB) and the Academic Year (ACA).

The following regressions were formulated for the four skills:

$$INTE = \alpha + \beta_1 GEN + \beta_2 JOB + \beta_4 ACA + \beta_3 MAJ + \varepsilon$$

$$INFO = \alpha + \beta_1 GEN + \beta_2 JOB + \beta_4 ACA + \beta_3 MAJ + \varepsilon$$

$$ANAL = \alpha + \beta_1 GEN + \beta_2 JOB + \beta_4 ACA + \beta_3 MAJ + \varepsilon$$

$$BEHA = \alpha + \beta_1 GEN + \beta_2 JOB + \beta_4 ACA + \beta_3 MAJ + \varepsilon$$

INTE: representing a student's personal satisfaction on interpersonal skills measured by LSP.

INFO: representing a student's personal satisfaction on informative skills measured by LSP.

ANAL: representing a student's personal satisfaction on technical skills measured by LSP.

BEHA: representing a student's personal satisfaction on behavioral skills measured by LSP.

GEN: one was given to female and two to male respondents.

JOB: one was given to respondents with job experiences and two to those with no job experiences.

ACA: one was given to respondents in their third academic year and two to those in their fourth year and higher.

MAJ: one was given to respondents with an accounting major and two to those with majors in business administration and theoretical economics.

ε: Measurement Error.

In this research SPSS 10 has been used for analyzing the data. The hypotheses were tested in 5% significant level; in other words, α is equal to 5% and thus the certainty level would be 95%.

Table 1: General Skills and its Subdivision

General Skills	Skill Subdivisions
Interpersonal Skills (INTE), a group of skills indicative of an individual's emotional and personal skills	1. Leadership: the ability to create incentives and motivate others, to convince others to agree with one's personal views, the ability to negotiate and to create an energetic team.
	2. Relationships: the ability to connect in an acceptable manner, facilitate communications and work as a team.
	3. Help: the ability to be sensitive to others' needs and to assist others in taking advantage of opportunities provided for personal growth and awareness.
Informative Skills (INFO), a group of skills enabling an individual to accept and organize new information	4. Sense Making: the ability to adapt, change and handle new situations and to define new strategies and solutions.
	5. Information Gathering: the ability to be sensitive and aware of organizational events, to listen with an open mind and to develop and utilize ideas.
	6. Information Analysis: the ability to simulate information received from various sources to understand specialized information for purposes of general communications and its utilization.
Analytical Skills (ANAL), a group of skills in rational thinking that enables an individual to enact her/his thoughts	7. Theory: the ability to adopt a vast outlook for understanding and applying ideas and theories in systems and the application of models to predict a pattern.
	8. Quantifying: the ability to use quantitative tools for problem analysis and solving and to make sense of the financial statements.
	9. Technology: the ability to work with a computer and computer networks for information analysis and organization and to create or simulate computer models.
Behavioral Skills (BEHA), a group of skills related to actions and creations	10. Goal Setting: the ability to set operating standards for supervision and the measurement of progress according to the goal and to make cost effective decisions.
	11. Action: the ability to become involved in goals with due consideration of limitations, in an importunate and efficient manner.
	12. Initiative: the ability to explore and make use of opportunities considering risks and activities.

5. Statistical Population

The target population in this research is all students in their third and fourth academic years majoring in accounting, business administration and theoretical economics during 2008-2009 across public universities in Tehran.

Table 2: The Volume of Statistical Population

Major	Third Academic Year	Fourth Academic Year	Total
Accounting	220	220	440
Business Administration	200	200	400
Theoretical Economics	170	170	340
Total	590	590	1180

6. Sampling Method and Sample Size

In this research, random sampling has been used. The sample size has been determined according to the equation below with assumption that the statistical population has a normal distribution and the hypothesis (based on results from primary studies and investigations) an approval ratio of 50% (p , q = 50) with 95% certainty (Z= 1.96) and the estimation error in a certainty level of less than 5% (d= 0.05) (Azar and Momeni, 1998):

$$n = \frac{N\ p\ q\ Z^2}{Nd^2 + Z^2\ p\ q}$$

N: Population Size

p: Success (approval) ratio of the hypothesis

d: Sample Estimation Error

n: Sample Size

q: Failure (rejection) ratio of the hypothesis

Thus the size of the sample was determined to be 290 individuals (including 110 majoring in accounting, 88 in business administration, and 94 in theoretical economics).

7. Data Collection

Questionnaires were used to collect information. The questionnaires were distributed across the city of Tehran and among college students in their third and fourth academic years at B.A. level. The number of returned questionnaires included 122 by accounting students (109 were usable), and 188 by business administration and

theoretical economics (88 belonging to business administration and 93 theoretical economics).

8. Demography Information

A total of 290 individuals were surveyed for purposes of this research, out of which 109 (37.6 percent) included accounting students, and 181 (62.4 percent) students majoring in business administration and theoretical economics.

Table 3: Demography Information

	Accounting		Non-Accounting	
	Distribution	**Percentage**	**Distribution**	**Percentage**
Female	57	52.3	94	51.9
Male	52	47.7	87	48.1
Third Year	50	45.9	77	42.5
Fourth Year	59	54.1	1.4	57.5
Experienced	71	65.1	106	58.6
Inexperienced	38	34.9	75	41.4

9. Results from Testing the Hypotheses

Statistical hypotheses were formed as follows:

H_0: No significant difference exists between satisfactions of accounting students on general skills acquired and students of business administration and theoretical economics at B.A. level.

H_1: A significant difference exists between satisfactions of accounting students on general skills acquired and students of business administration and theoretical economics at B.A. level.

Results indicate that the average score of accounting students on their satisfactions of general skills acquired (246/87± 65.09) is less than the satisfactions of business administration and theoretical economics students (286/02± 69.56).

The results of independent t tests approved the difference ($P < 0.05$) as well. Therefore the hypothesis H_0 is rejected and H_1approved. In other words it can be concluded that:

A significant difference exists between satisfactions of accounting students on general skills acquired and students of business administration and theoretical economics at B.A. level.

Table 4: Results of Comparative Tests on the Average Satisfaction Gained from Skills Acquired

Groups	Average	Standard Deviation	Difference		t Parameter	Degree of Freedom	Amount
			Average	Standard Deviation			
Accounting	246.87	65.09	-39.15	10.44	-3.75	288	0.000
Other Majors	286.02	69.56					

Four independent subcategories of hypotheses were formed based on the four general skill categories including "Interpersonal Skills", "Informative Skills", "Technical Skills", and "Behavioral Skills":

Hypothesis 1-1: A significant difference exists between satisfactions of accounting students on interpersonal skills acquired and students of business administration and theoretical economics at B.A. level.

Hypothesis 1-2: A significant difference exists between satisfactions of accounting students on informative skills acquired and students of business administration and theoretical economics at B.A. level.

Hypothesis 1-3: A significant difference exists between satisfactions of accounting students on analytical skills acquired and students of business administration and theoretical economics at B.A. level.

Hypothesis 1-4: A significant difference exists between satisfactions of accounting students on behavioral skills acquired and students of business administration and theoretical economics at B.A. level.

10. Results of Testing Hypotheses 1-1, 1-2, 1-3, and 1-4

Results of these tests have been reflected in tables 5,6,7,8 and indicate that:

1- A significant difference exists between satisfactions of accounting students on interpersonal skills acquired and students of business administration and theoretical economics at B.A. level.
2- A significant difference exists between satisfactions of accounting students from informative skills acquired and students of business administration and theoretical economics at B.A. level.
3- A significant difference exists between satisfactions of accounting students on analytical skills acquired and students of business administration and theoretical economics at B.A. level.
4- A significant difference exists between satisfactions of accounting students on behavioral skills acquired and students of business administration and theoretical economics at B.A. level.

Table 5: Results of Comparative Tests on the Average Satisfaction Gained in the Interpersonal Aspect

Groups	Average	Standard Deviation	Difference		t Parameter	Degree of Freedom	Amount
			Average	Standard Deviation			
Accounting	63.31	16.73	-9.37	2.66	-3.51	288	0.001
Other Majors	72.68	24.61					

Table 6: Results of Comparative Tests on the Average Satisfaction Gained in the Informative Aspect

Groups	Average	Standard Deviation	Difference		t Parameter	Degree of Freedom	Amount
			Average	Standard Deviation			
Accounting	62.21	16.30	-10.06	2.60	-3.87	288	0.000
Other Majors	72.27	24.02					

Table 7: Results of Comparative Tests on the Average Satisfaction Gained in the Analytical Aspect

Groups	Average	Standard Deviation	Difference		t Parameter	Degree of Freedom	Amount
			Average	Standard Deviation			
Accounting	59.31	16.57	-9.70	2.65	-3.66	288	0.000
Other Majors	69.02	24.47					

Table 8: Results of Comparative Tests on the Average Satisfaction Gained in the Behavioral Aspect

Groups	Average	Standard Deviation	Difference		t Parameter	Degree of Freedom	Amount
			Average	Standard Deviation			
Accounting	62.04	16.53	-10.00	2.62	-3.82	288	0.000
Other Majors	72.04	24.17					

11. Results of Lateral Tests

In this section, the impact of the control variables namely gender, academic year and job experience on the dependent variable examined through the ANOVA test. Moreover, amounts were calculated for multiple regression coefficients (R) (to determine the share of changes in the dependent variable from independent variables) and the standardized coefficients based on the H distribution (Beta) (to determine the independent variable with the strongest impact on dependent variables), and the F test was carried out (to determine the significance level for the whole test).

Results from these tests and those obtained from regression analysis have been reflected in tables 9 to 20.

Table 9: Results of Regression Analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.753[a]	.568	.562	14.84572

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

Table 10: Results of the ANOVA Test

ANOVA [b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	82478.71	4	20619.677	93.558	.000 [a]
	Residual	62812.67	285	220.395		
	Total	145291.4	289			

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

b. Dependent Variable: Interpersonal Skills

Table 11: Standardized Beta Coefficients

Coefficients [a]

Model		Non-standardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	73.329	5.585		13.131	.000
	Gender	2.702	1.765	.060	1.531	.127
	ACA	9.767	1.788	.216	5.462	.000
	MAJ	10.991	1.806	.238	6.087	.000
	JOB	-29.698	1.829	-.647	-16.235	.000

a. Dependent Variable: Interpersonal Skills

Table 12: Regression Analysis Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.769[a]	.591	.586	14.14388

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

Table 13: Results of the ANOVA Test

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	82498.39	4	20624.598	103.097	.000[a]
	Residual	57014.10	285	200.049		
	Total	139512.5	289			

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

b. Dependent Variable: Informative Skills

Table 14: Standardized Beta Coefficients

Coefficients[a]

Model		Non-standardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	69.212	5.320		13.009	.000
	Gender	3.209	1.682	.073	1.908	.057
	ACA	10.300	1.704	.233	6.046	.000
	MAJ	11.623	1.720	.257	6.757	.000
	JOB	-29.096	1.743	-.647	-16.695	.000

a. Dependent Variable: Informative Skills

Table 15: Regression Analysis Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.764[a]	.583	.577	14.50088

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

Table 16: Results of the ANOVA Test

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	83887.01	4	20971.752	99.735	.000[a]
	Residual	59928.51	285	210.275		
	Total	143815.5	289			

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

b. Dependent Variable: Analytical Skills

Table 17: Standardized Beta Coefficients

Coefficients[a]

Model		Non-standardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	66.673	5.455		12.223	.000
	Gender	4.371	1.724	.098	2.535	.012
	ACA	9.565	1.747	.213	5.476	.000
	MAJ	11.314	1.764	.246	6.415	.000
	JOB	-29.566	1.787	-.647	-16.547	.000

a. Dependent Variable: Analytical Skills

Table 18: Regression Analysis Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.758[a]	.575	.569	14.5366

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

Table 19: Results of the ANOVA Test

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	81326.57	4	20331.642	96.216	.000[a]
	Residual	60224.25	285	211.313		
	Total	141550.8	289			

a. Predictors: (Constant), JOB, MAJ, Gender, ACA

b. Dependent Variable: Behavioral Skills

Table 20: Standardized Beta Coefficients

Coefficients[a]

Model		Non−standardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	70.538	5.468		12.900	.000
	Gender	3.201	1.728	.072	1.852	.065
	ACA	9.482	1.751	.213	5.416	.000
	MAJ	11.603	1.768	.254	6.563	.000
	JOB	−29.250	1.791	−.646	−16.330	.000

a. Dependent Variable: Behavioral Skills

12. Conclusion and Suggestions

This research has attempted to study the level of satisfactions of accounting, business administration and theoretical economics students on general skills acquired at B.A. level.

Results have indicated that the academic major taken up by an individual has a significant impact on the satisfaction of her/him in all four aspects of general skills; in all these aspects the satisfactions of business administration and theoretical economics students have been higher than that of the accounting students. Thus it may be interpreted that the accounting curriculum has been unsuccessful in promoting the skills required from accounting graduates in the job market.

The results have moreover shown that job experience has a significant and positive relationship with satisfactions of the students on the skills gained in all aspects. Therefore it is strongly suggested to include an internship course in the college curriculum.

With respect to gender, a significant difference was observed among male and female students only in the analytical skills aspect and according to the results, male students have more satisfactions on skills gained than their female counterparts. This control variable had no significant impact on the other three skills.

Based on the research results, it is suggested that in order to promote the skills of accounting students and to respond to the profession's requirements in Iran, the accounting curriculum be reviewed so that graduates majoring in this field be prepared to be employed in related jobs and to focus more on the internship and practice.

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