Scenario Planning of Iran's Accounting Education in a Fifteen-year Horizon Using the Global Business Network (GBN) Method

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Abstract

Purpose: The speed of changes and its epidemic in the current era has changed the type of skills needed in the labor market in such a way that it can no longer respond to the educational needs of the society with past-oriented and single-level planning, and to create lasting and effective changes, an interdisciplinary and future-oriented approach is needed. The present study has been conducted in order to formulate scenarios for the future of accounting education in Iran in the next 15 years.

Method: The current research is among mixed designs (qualitative and quantitative). The method of conducting this research is practical in terms of purpose and descriptive in terms of data collection using the scenario writing method. First, a list of drivers influencing the future of accounting education was selected and weighted according to the importance and degree of uncertainty. Then, based on the two drivers that had the highest weight, four different scenarios of the future of accounting education were set according to the Global Business Network (GBN) method. The participants in this research were 15 experts who are experts in the field of accounting and who are familiar with the topics of future studies.

Findings: In this research, four scenarios of the future of accounting education in Iran were obtained by combining the two main uncertainties regarding the drivers of accounting education.
Conclusion: Although many and interwoven factors influence the future of accounting education in Iran, but the most priority drivers according to the opinion of experts are the emergence of start-ups and the expansion of business opportunities related to new educational methods, which from the intersection of these two uncertainties, four scenarios of transformation, an impenetrable fortress, entry for the public and finally a custom production line is conceivable from the future of accounting education.

Keywords: Futures Studies, Scenario Writing, Accounting, Education System, Drivers, Global Business Network

Introduction

The future faces uncertainty and is often unpredictable, the ever-increasing advancement of technology has fueled this uncertainty and caused societies to face rapid changes (Rahimzadeh Yinge Qala, Niazazri, Jabari, 1400: 23). Future research is knowledge that informs the organization about possible future events, opportunities, and threats, reduces its ambiguities, doubts, and concerns, and increases the ability to make smart choices. In general, future research is a super-discipline for intelligent engineering of the future (Mehdi, 2014: 40).

Some of the conducted studies show that higher education systems have always been the fundamental factor in the economic, social and cultural evolution and development of societies; Therefore, countries that want comprehensive, balanced and sustainable development need to develop their higher education system in a balanced and sustainable way. One of the basic indicators for facing challenges is future research (Madanlu Juibari et al.; 1401: 28).

The purpose of futurology is management and policy-making in the field of human-social realities, and it deals with the formulation of prescriptions, the implementation of which will lead to the realization of the most desirable future possible (Rahimzadeh Yingeqela, Niazazri, Jabari; 1400: 33) futurology studies in the university have their own definition. and consists of identifying the drivers of change and examining the types of opportunities and threats for higher education, universities and functional areas, understanding how universities are prepared to manage change and identifying the areas that leaders believe the university can use to shape its future (Gore, Oyelomelo and Kandi; 2017: 48).

The university system is also trying to identify the future of each academic discipline in line with the developments of the society and in order to foresee and create a desirable future, so that the training and skills necessary to reach the best possible state can be done (Mehdi, 2012: 83).

Despite widespread dissatisfaction with the state of accounting education, there is very little evidence of significant change in the content or overall direction of the curriculum. According to the Bedford Committee review in the United States, the nature of accounting education has remained essentially the same over the past 50 years (Boyce et al., 2019: 2). Whereas, today, with the economic developments of countries, accounting estimates, risk assessments and professional judgments have become more important compared to the past periods. (Khajawi and Mansouri, 2010: 69) This requires having an efficient accounting system, and having such a system requires having accounting experts as well as having an appropriate educational structure. Therefore, the training of future accountants and their effective participation in providing accurate and reliable financial information, as well as the analysis of such information, is very important for the sustainable development of countries (Baghomian and Rahimi Baghi, 2013: 49).

Thus, it is necessary to know the future of accounting education with a methodical and scientific analysis and plan to face the future changes affecting the field of accounting education system. The first step in this difficult path is to identify the factors and drivers that influence the future formation of this issue. Then it is necessary to introduce and depict the future scenarios of accounting education in Iran by using the key drivers and discovering the uncertainties related to them.

In this research, at first, by reviewing the theoretical foundations and research records related to the future research of education and accounting and explaining the methodological features of the research, the most important findings of the research are presented in summary form. Then, using the classification made in the EPISTLU model and the statistics of 2 key drivers affecting the future of accounting education, the uncertainties regarding these drivers are discovered and identified. In the end, the four future scenarios of accounting education in Iran are visualized through the intersection of these uncertainties. Finally, the discussion and conclusion about the research findings are presented.

Methodology

The current research is one of the types of mixed research, one of which is qualitative and the other is quantitative, and based on the objective, it is considered to be of the applied-developmental type and based on the descriptive-survey and exploratory data collection method.

When researching the future, no single method is perfect. The scenario analysis method has become a key method in future research and is a tool for summarizing the results of future research as providing a wide range of alternative images for the chosen sector. (Bloss, Jasman and Shelley, 2010:449)

Scenario analysis has the advantage that it does not predict a possible future, but considers several different futures by integrating quantitative and qualitative factors as well as unexpected events. Therefore, this method can be characterized as a structured process for the systematic development and description of future complex situations. (Beckhouse, Kersh, Rossinelli, 2015)

In this research, at first, by using the library method and searching for available written sources regarding the research topic, the drivers influencing the future of accounting education were identified. But due to the comprehensiveness of the research of Sediqian et al. (1400), these drivers identified in this research became the basis of the research. In the aforementioned research, 27 main factors affecting the future of accounting education in Iran were identified and classified using the EPISTLU sevenpart model, including economic, political, institutional, social, technological, legal, and academic.

In order to prioritize the identified drivers, the next step of the research was carried out using the expert panel method. At this stage, by designing a questionnaire, the validity of which was confirmed by obtaining the opinions of 15

experts in the field of accounting education and who are familiar with the topics of future studies, the expert opinions of accounting experts were received about the relative priority of each of these drivers and the two main priorities of "emergence of newbies" and "Expanding business opportunities related to new methods of education" were selected as the main drivers influencing the future of accounting education.

In this researcher-made questionnaire, which was organized in the form of respondents were asked to specify the degree of uncertainty of each of the components in the future of accounting education, assigning a number from or more different alternatives and the possibility of realizing each of the alternatives can be predicted with high and equal probability (Thaghafi et al., 2014).

In the next phase of the research, an attempt was made to compile the leading futures in accounting by using the scenario-writing method, which is one of the best methods available in future studies.

From the intersection of uncertainties in total, four scenarios of the future of accounting education in Iran are formed, the initial version of which was written by the researcher and was modified and completed in a meeting with experts. - transformation

- impenetrable fortress
- entry for the public
- custom production line

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