

# Designing A Model to Explain the Relationship Between the Treatment to Needs and Status of the Government in Society from the Research Projects for the Commercializing of the Researches of Accounting

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## Abstract

Passing the training era, it is a while that Accounting knowledge in Iran has been a major part of research and development. By increasing higher education and research budgets, many theses and research papers have been implemented, and many experiences have been accumulated on how research is conducted at the level of reasonable standards. Considering that the commercialization of academic intellectual capital is one of the important features of the Fourth and Fifth Law of Development Plans of the country, and the attention of the policy-making bodies in science and technology to it, makes its way easy to achieve an important part of the goals projected in the 20-year vision document, therefore, the answer to this question seems necessary what challenges the universities of Iran are confronted with the changes in their scientific values in the process of commercialization? This issue has created expectations, including that these researches can be useful for commercialization. Despite all the efforts made in the field of research, many problems remain in the financial and accounting fields of the country. One of the manifestations of academic activities in academic disciplines, including Accounting, is PhD theses, which are considered collective and problem-based issues that are legitimate following the process of scientific arbitration. Obviously, these theses, especially the applied theses, should be able to resolve some of the problems in this area, but in practice, they should not. The question is why the product of a scientific process is not capable of clarifying and explaining the dark edges of existing facts? Why do policy makers and authorities, despite the frequent need for expert recommendations, in the most difficult circumstances of the uncertain decision-making, rather than referring to policy recommendations provided by the research body, prefer to refer only to past records of their past experiences to take key decisions the country? In this study, we investigate the insufficiency of the commercialization of the theses, according to the Nature Prohibition View (the view that consider the policy recommendations resulting from the theses lacking the features required to be implemented). For this purpose, firstly, the indicators of applied research were extracted, and were subject to the judgment of 100 experts. After refining and ranking the indicators, the PhD theses of Accounting were compared in a comprehensive study with the related indicators. Finally, along with the pathology of research, the appropriate model for commercialization of applied research has been explained.

**Key words:** Accounting, Commercialization, Research, PhD theses

## INTRODUCTION

Academic researchers are taken into consideration as the origin of many of the policies, decisions and directions. It has been dramatically believed that research results

and the application of appropriate research findings can play a crucial role in modifying and making the proper changes, determining the criteria, assessment, reviewing the executing policies and improving practices and processes. Resource constraints, influences political and competitive pressures in these changes have influenced (Nagy and plows 2007). This policy change comes along with an economic paradigm shift dominating on communities and moving from an economy based on mass production toward knowledge-based economy in which knowledge was the main factor of added value, wealth creation, improvement and development. The main means of production of knowledge is research, in addition, knowledge, as an

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engine of economic growth, was replaced with the triple classical sources of wealth (factors of production) i.e. land, labor and capital. Accordingly, the productive knowledge must have the ability to turn to wealth and income from the results of research universities in order to create competitive advantage and contribute to its development. Today, in addition to research and higher education, the universities have found a role of the third parties in participation in the economic development of the region, because of a change in the nature of knowledge production and economic production. Evidence showed that there are a distant gap between the information derived from academic research and decision-making. It is not contrary to popular perception for Third World countries, and even developed countries also face this problem (Lewis 1992, Rogers 1996, quoting Fathi and Ajargah 1382). Hence, the possible obstacles on commercialization of research in decision making process and implementation make a particular realm in research. It seems that the problem of lack of logical connection between research and decision-making and implementation is more crucial for developing countries and the less developed countries, including Iran. Since in these communities, there are serious obstacles as constraints related to resources and research validity on the one hand, and the novelty of territory academic research on the other hand. When the researches are not used scientifically in decision-making process, it leads to the resource waste and the lack of correct use of it in decision-making and implement process. On the other hand, the novelty of academic research sector, especially in Iran, has made a situation which this area cannot achieve its actual place and magnitude in decision-making process, and gradually it loses its validity in decision-making process. The end result is distrust toward academic research, and therefore, inappropriate development of the area.

### Research Problem

The most important mission of the applied knowledge, such as Accounting, is to help solve the problems, issues and failure of society. Therefore, it is expected that the approaches and advices presented by the scientific community of country can solve the problems and issues of the society. of the representations of the scientific practices of academic fields such as Accounting is PhD Thesis that is considered as a team work and problem-oriented and they are legitimized just after passing the scientific judging process. Therefore, these research documents, which carry a large amount of notions based on the real issues of society, are the main resource of Accounting; hence, commercializing their result is logical. Despite removing some barriers for applying results of the research, and despite the efforts to extensive researches that the PhD students carry out during the development of PhD theses to offer their studies based on principles

leading to arbitration, and based on it, they offer models and recommendations for implementation in accordance with the terms of country issues, the commercialization of these models and suggestions does not place on the agenda of the executive bodies in order to overcome the current problems. Thus, the problems in the monetary and financial fields remain. To explain this event, i.e. the application of limited (or no) results of the PhD thesis of studies in solving problems and current issues of the country, there are two views:

1. *The Management Prohibition View*: a view that associates the low effectiveness of policy recommendations of academic theses (and also university researches) with avoidance, disapproval, lack of readiness in executive bodies and policymakers.
2. *The Nature Prohibition View*: a view that considers the policy recommendations resulting from the school assays (and university researches) be deficient in the necessary features to be implemented. Most of researches were carried out to examine the issue from the first view, but fewer researches try to develop the issue under The Nature Prohibition View.

On the issues raised in academic projects and barriers to using them in the framework of the Nature Prohibition View, the following suppositions are discussed:

1. One of the most fundamental issues is whether the issue or issues that the study has developed, fundamentally is an issue or researcher has made that problem. It is possible that, in some cases, the issues raised in PhD thesis are not in applied approach, or real issue, but they are artificial problems that are made by the researcher. In such circumstances, since these problems are not the real ones, definitely the recommendations that are offered in order to overcome these problems are not so effective. Thus, one of the most important factors affecting the quality of research, and consequently its results, is the real issues of research.
2. Another important issue on the performance of academic researches is the scientific validity of the desired research. Academic validity is directly related to research methodology. The scientific research methodology refers to a set of rules and procedures that the researcher follows for the collection of facts and the facts, so that they interpret, explain and prove them. Consequently, the applied researches, seeking this procedure or carried out in this intention, have particular features for policymakers that considering or not considering them impacts on the scientific validity of researches.
3. In the Nature Prohibition View, one of the most essential issues is “to explain the link between the treatment to origin and needs and place of the government in society, to rate effectiveness of policy

recommendations and advices resulting from the research projects, and to determine the amount of correlation between the policy recommendations and advices.”

4. The other factors impacting more on the policy recommendations and advices raised in applied researches are the way of offering and communication channels of the recommendations (the way of informing the policymaker) to the policymaker. It seems that one factor reducing the effectiveness of the research results is the way of communicating of the researchers to the policymakers and executive managers, and the way of conveying the research findings.

According to the points above, it is the question to what extent the policy recommendations resulting from PhD theses of Accounting have the (academic and administrative) potential to solve the fiscal and monetary shortcomings and problems of country, and how to increase their effectiveness of the action?

### **The Importance and Urgency of The Subject**

Knowledge of Accounting in Iran, over the period of pedagogical theories imported, recently entered the field of research seriously, so that, during this period, with an increase in graduate studies and research funds, many theses and research projects have been conducted, and a great experience has been gained about how to do the researches in rational standard levels. Thus, the ground is paved to assess the previous performance, and to evaluate the effectiveness level of research scientific activities in this area, in an acceptable extent. Despite all the attempts done in research and education territory, yet there remain many fiscal and monetary problems of country, and policy recommendations offered by the scientific community do not comprise a high effectiveness to solve the financial shortages of country. The question is why the product of a scientific process is not able to clarify and explain the dark edges of reality? Why policymakers and officials, despite the frequent need to get advice wisely, in the most difficult uncertain circumstances of decision-making, rather than accept the policy recommendations provided by the research body, simply would rather to search for the records derived from their past experiences to make key decisions? The issue can be studied from two angles; the first, which is more common, is that practitioners and policymakers ignore the efforts and recommendations of researchers (the Management Prohibition View). Second, the policy recommendations resulting from academic research do not have necessary efficiency and effectiveness, therefore, they are not used, or if using, they do not lead the desired result (the Nature Prohibition View). This research tries to respond to why the low effectiveness of

policy recommendations resulting from the research thesis is discussed on the pathological processes and procedures of research from the Management Prohibition View. A research project includes elements and components which builds its organization. These elements and components should be standard and coherent and in complete harmony to achieve optimum results. These elements include: the research title, the question, theoretical and experimental research methodology, research results and solutions.

While describing the characteristics and demands of policymaking in different countries, this study tries to explain the theoretical model of research; including the nature of the subject research in Accounting PhD, scientific validity of the studies mentioned (the structure of hypotheses presented in the research, research methodology, analysis and consideration of the subject, and the structure the proposed policy advices and recommendations) administrative feasibility, communication channels with stakeholders, with the aim of intellectual serving and policy advice to government policymakers.

### **Literature and Theoretical Foundations**

The recent development theory emphasized that the development of nations is based on science and technology, and other factors of natural resources and geographical location are in periphery (Shojaee, 1387). In current situations, science and scientific research is considered as an important tool for development comprehensively, and it is thought that self-sustaining development, in the long term, is impossible without doing research simply (Share pour 1381). The science production is the main key to achieve sustainable development, and research, knowledge production, economic growth and sustainable development are the unmatched experiences of humane society in history; where in a continuous cycle, research results in knowledge production, and knowledge production results in technology. Consequently, the proper economic growth takes place in direction to sustainable development (Shamsipour, 2007). The institution of science presents its production and findings to society to navigate the society. To achieve their goals, the social institutions also require recognizing the natural and social phenomenon and their relationships and the suitable tools to modify and control them. This recognition is possible in exact ways of scientific researches, i.e. science institution (Hosseini, 1997). The related researches in this subject show that there are different obstacles making problem for the knowledge development in Iran. Accessing to a better scientific situation, whether for science by itself or for the development in other aspects, requires removing the obstacles facing on science. Science long-term investments can achieve this matter. Obviously, without identifying the

challenges and obstacles to scientific development, science investment wastes, and the desired result is not achieved.

### Research Questions

1. Are the issues, which studies in Accounting PhD thesis have dealt with, real issues in society?
2. Do the theses of PhD studies in Accounting comprise scientific validity and why?
3. Do the policy suggestions and recommendations resulting from the Accounting PhD notify administrators and policymakers appropriately, and how is the notification channel?

### Research Methodology

To recognize the characteristics and components of an effective applied research and commercializing it, a set of indicators were gathered and composed. The indicators were extracted from the theoretical principles, high-class development documents and programs, and they were refined through expert consensus in Delphi method.

### Field Area; Research Population

The notable subject in determining the research area is that: the problem can be limited to a subject and level that the results and solutions resulting from analysis on that level are extensible to a high level of analysis. Accordingly, our information field in this research is on the Accounting PhD theses conducted in public universities of the country.

### The Research Time Territory

This study includes the terminated theses from the beginning of 1995 (since the first PhD thesis of Accounting) until the last thesis terminated in March 2015.

### Population and Sampling

The population of this research includes researchers and managers of organizations that are the consumers of PhD theses. In making index for consensus on indicators to measure applied theses, which were carried out by the experts using the Delphi method, the population of Delphi Plus includes 100 universities experts having specialized knowledge of Accounting, finance, economy, research sciences, and the managers and experts who have sufficient expertise in social research, administrative and supervisory policy. After collecting the indicators, to use the field data of the population including all Accounting PhD theses conducted during 1995-2015, we investigated 115 theses as population. All these applied theses were selected as sample, and they were investigated in consensus methods.

### The Used Tests

The used tests in making index, to measure the general consensus of experts on the questions posed in the questionnaire, we used Mean test and Friedman test.

### The final Stage Tests

In the final stage, to measure compliance the applied thesis with the criteria of commercial applied thesis, “Chi-Square test” and “Spearman correlation coefficient” were used.

### Prioritizing and Ranking the Indicators

In this section, we ranked the examined items and the main indicators, according to the responders within each main variable, and relative to all items, based on inter-item and Friedman test. In this section, the examined items were prioritized in two general approaches, within each variable, due to Mean and Friedman test. The following table ranks shows Friedman test for ranking equality of the items.

### The Final Stage of Data Collection of PhD Theses

After collecting the indicators, getting experts consensus on the indicators, and doing the necessary tests, all the applied theses were selected, and their information about the indicators was extracted. For this purpose, a comprehensive database was developed, and information collecting through lists checklists was transferred to the database.

### The Corresponding Amount of The Theses to The Indicators Related to The First Question

Research section of PhD of Accounting in universities, as a part of the scientific community of the country, has focused its activities on applied research and scholarship, in such a way that from all thesis conducted (during the period), more than 89.3% of the thesis is dedicated to applied issues, and less than 10.7% of the population have conducted basic researches. Investigating the thesis, it is thought where and to which direction the tendency of universities is. In other words, whether is there a tendency to do applied or fundamental research at universities or not? Since the two variables have a nominal scale, the “Chi-Square test” and issues related to “Contingency Tables” were used for the test. The results of both tests showed that there is no significant correlation between the type of theses and university (in terms of applied or fundamental). In other words, universities in which PhD theses on Accounting were done are not inclined towards any particular study.

### The Theses Classification Based on the Subject Tendency

The topics and issues, that researches are shaped around, lead to the formation of tendencies in the knowledge branches. It is evident about the Accounting. In this study, regardless of the official classification of tendencies within the knowledge of Accounting, the thematic tendencies of theses were extracted, which in practice it was according to official tendencies. Only in a few cases, the research was done in inter-tendency. The importance of theses process toward tendency subject was considered. The equality rate in University of Shiraz and University of Isfahan to

**Table 1: Ranking the issues based on expert opinion**

Rows	Problem	Rank acquired	An average of 10
1	Monetary and economic corruption	1	9.65
2	Inefficiency of stocks and exchange	2	9.6
3	Disorder in the financial sector of the taxes and tolls	3	9.425
4	Inflation and price rises	4	9.375
5	Inefficiency of banking system	5	9.35
6	Targeted subsidies	6	9.252
7	Defect in surveillance systems	7	8.85
8	Weaknesses in planning and evaluating the performance	8	8.725
9	Ways of budgeting and budget regulation traditionally	9	8.225
10	Rationalizing the interest rate	10	8.1
11	Investments in the energy sector, especially the common fields	11	8.1
12	Environment and issues around	12	7.975
13	Lack of system infrastructures and information networks concentrated on the financial and monetary sector	13	7.9
14	Preservation of capital and productive and effective human resources	14	7.85
15	Product pricing, etc., to provide the proper monitoring and controlling availability	15	7.8
16	Privatization, including the subjects of article one hundred forty-four of constitution	16	7.6
17	Organizing the research system and scientific researches relating to monetary and financial issues	17	7.53
18	Valuation of assets in subject of transfer to private sector	18	7.835
19	Islamic banking and its appropriate financial system	19	7./225
20	Budget balance and breakdown the capital and current budgets, and budgetary provisions	20	7.1

**Table 2: Scientific validity of changing the priority items**

Row	Item	Rank acquired	An average of 10
1	Research methodological reliability	1	9.1
2	Choose a suitable model for research by researcher	2	8.6
3	Research hypotheses structure scientific on validity	3	8.475
4	Select the appropriate patterns by the researchers contribute to commercializing research results	4	8.35
5	Results of simply library methods and cyberspace (Internet) reduce the power of applied recommendations and suggestions for solving social problems	5	8.3
6	Accuracy of the research methodology is effective on the use of research results	6	8.3
7	The structure of hypotheses and questions in applied studies should be different from fundamental research and other forms of research	7	7.725
8	The researches that are solely based on the hypotheses of discovery of cause and effect relationships do not lead to the policy recommendations to solve the real problems of society	8	7.35
9	Foresight and predicting is effectiveness on commercialization of research results	9	7.225
10	To achieve the recommendations policy with hypotheses based on the discovery of cause and effect relations, to continue the research by the investigator or another researcher is necessary	10	7.1
11	Too much attention to the narrative of past events prevent doing Applied and effective research to solve the problem	11	5.7
12	Applying the selector models, such as game theory, decision models, linear and mathematical programming, cost-benefit analysis are better suited for applied research	12	6.355
13	The quantitative ways dealing to cause and effect relationship between variables do not lead to the effective applied the recommendations	13	5.725

**Table 3: Understanding variable of the priority items by the researcher**

Row	Description	Rating acquired	An average of 10
1	To conduct an effective research that lead to effective policy recommendations; understanding the role of the researcher is essential	1	7.535
2	Economic system prevailing in Iranian society is different from the usual systems in the world (especially western countries)	2	9.035
3	Because of substantial differences between Iran and the West, redefine the prevailed institutions, the theories and relationships is necessary in the field of research	3	7.025
4	Whether the economy is in control of the government, or versus? therefore, a greater proportion of accounting applied research should be focused on this area	4	8.275
5	The sort and philosophy of government in Iran is different from Western societies	5	8.745

**Table 4: Prioritize statements conclusions applied research**

Row	Description	Rating acquired	An average of 10
1	The clear announcement on position of operator and audience to recommendations increases the possibility of applying recommended	1	9.125
2	Specifying the necessity of recommendations and changes resulting from its implementation increases the possibility of applying it	2	8.525
3	Provide the optimum solution compared to other available solutions enhance the possibility of applying recommended	3	8.525
4	Describing documents of recommendations in research reports is effective in convincing users for implementation of recommendations	4	8.275
5	The origin of recommendations based on research results contributes to the commercialization	5	8.15
6	Specifying the wanted claim, the tone and address of recommendations affect on the application of its results	6	8.15
7	Reiterating the official line of the addressed recommendations is effective on the development	7	7.27

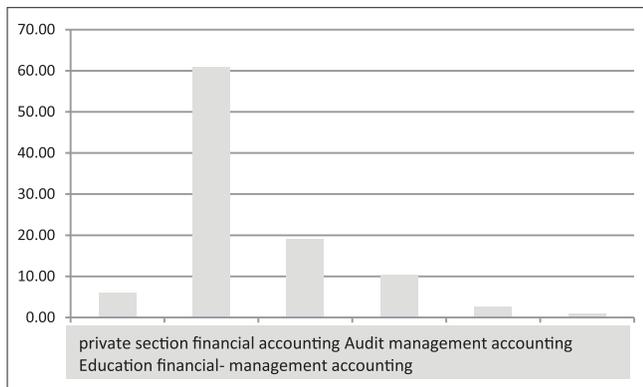
**Table 5: Prioritize items of varying access to research results**

Row	Description	Rating acquired	An average of 10
1	Publication of research results through articles published in the specific Journal is not sufficient to promote commercialization of results	1	9.25
2	The relationship between researchers and policymakers and managers during the execution of research contributes to the commercialization of research	2	9.125
3	Applying the multiple methods, including in writing, providing a summary and general guides, through the workshops of research findings, seminars etc., is effective. on the application of research results	3	8.625
4	Referring the final report of research to the related units and institutions plays a key role in the application of research results	4	8.5
5	Easy access to the research results affects the commercialization of research	5	8.125
6	Now the main way of researcher to communicate to disseminate the research results, published through specialized magazines	6	5.75

**Table 6: The theses classification based on the issue areas**

The universities	Thematic orientation	The total number	Research areas	Number	
University of Shiraz	Financial accounting	31	Capital markets	30	
		11 5	Privatization	1	
	Audit	15	Industry	1	
		Public section	5	Auditor independence	2
				Banking	2
	Management accounting	Finance - accounting	2	Corporate and public governance	11
				Evaluation of accountability	2
		Total	54	Banking	1
				Tax	1
				Budgeting	1
University of Esfahan	Financial accounting	26	Performance evaluation	2	
		7	Capital markets	1	
	Management Accounting	9	Monitoring	1	
			Corporate and public governance	5	
			Privatization	1	
			Banking	2	
			Industry	2	
			Performance evaluation	4	
			General education	1	Control and monitoring
	2	Higher education	2		
Financial -management	1	Capital markets	1		
Total	46		46		
Ferdowsi University of Mashhad	Financial accounting	2	Capital markets	1	
	Management accounting	1	Industry	1	
	General accounting		Tax	1	
	Total	10		10	

the desired topics is rejected. For University of Ferdowsi, equality test answers. But this test is not reliable, since thesis in this university develop only on three issues, and for other matters, no thesis does not exist.



**The Theses Classification Based on the Issue Areas**

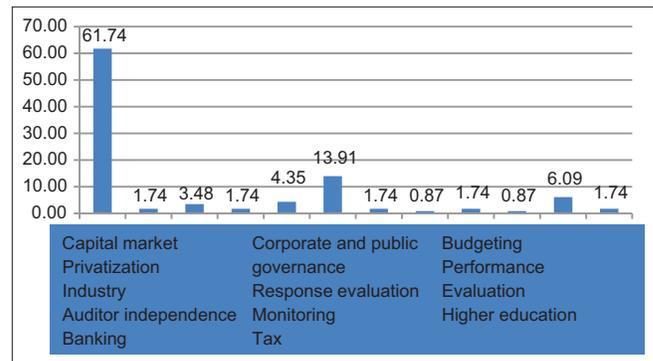
Since the applied theses seek to find the results to solve the shortages and problems, it is very important to determine the operating areas that are equivocal. Thus, this study tries to extract and categorize the operating areas around which theses subjects form.

Review of the study show that most of the research carried out in line with the Securities and Exchange shaped object that only one of twenty subjects have been applied problems consensus of experts. Among the issues associated with the Stock Exchange, the central issue of this category of research related benefit is based solely on the issues Participation in applied research Literature research, the interaction between researchers and users in the context of a stable and strong commercial models, an effective way confirmed. This custom is mainly engage in research partnerships with public and private sector executive agencies and more will be performing. So in this study, the participation of policy and administrative systems as a marker or at least one indication is given of the commercialization of research. It can be concluded

**Table 7: Ranking the rate of the assigned thesis to research field**

Field of study	The number	Rating
Capital market	1	71
Privatization	8	2
Industry	5	4
Auditor independence	8	2
Banking	4	5
Corporate and public governance	2	16
Response evaluation	8	2
Monitoring	11	1
Tax	8	2
Budgeting	11	1
Performance evaluation	3	7
Higher education	8	2

that in terms of this indicator and the status quo is disappointing.



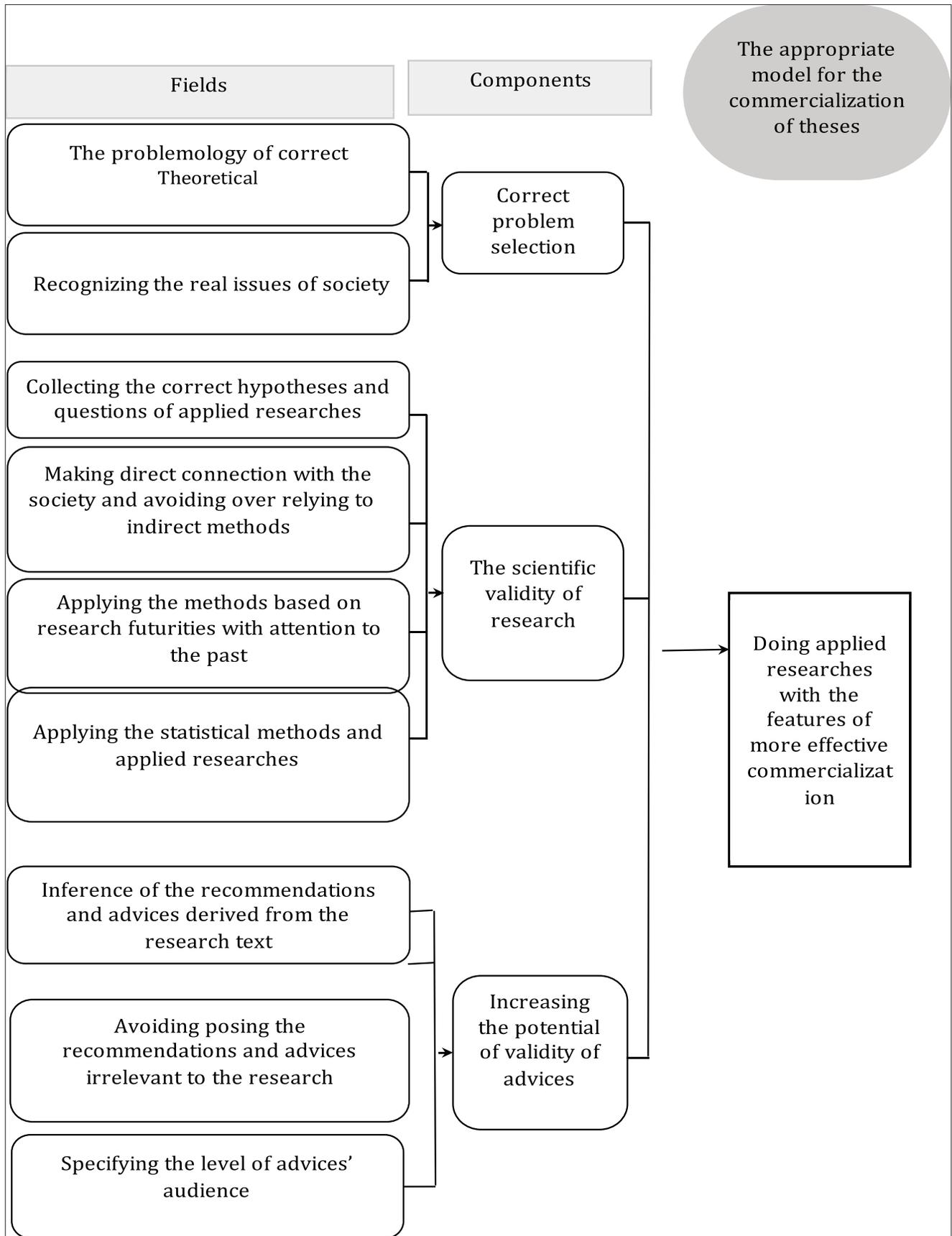
Finally, the real ranking of the studied issues of society should be compared and matched with the ranking resulting from the expert consensus, and they should be tested statically t to see whether the studies issues are correlated with the acquired ranking from expert consensus? For this reason, the Spearman Correlation Coefficient test was used. The tests and analyses related to the finished applied theses and projects, in the research period, do not show the tendency of the studied issues about the real problems of society. Investigating the studied population show that the most of researches have conducted about the issues of exchange stocks, which is just one of the twenty axes of the applied issues by expert consensus. Furthermore, among the issues related to exchange stocks, the nucleus issue of these category of researches simply discuss on the issues related to profit.

**The Contribution to the Applied Researches**

The theoretical literature of the research confirms the strong and firm interaction among the researchers and users in outline of commercializing models as an appropriate approach. These interactions are associated with more executive capacity in the offered and often collaborative with the executive bodies and private or public sections. Thus, in this study, the collaboration of policymaker and executive bodies is considered as an indicator or at least a sign of the commercialization of the conducted researches. Investigating the PhD theses on Accounting showed that the level of collaboration and sponsorship of the mentioned bodies is low. In fact, no thesis was done collaboratively or supportively, or at least it is not mentioned in the thesis. It is concluded that the current circumstance is disappointing, in terms of this indicator.

**The Corresponding Amount of the Theses to The Indicators Related to The Research Scientific Validity (Second Question)**

The questions relating to the second question are dedicated to the scientific validity of PhD theses. In accordance of theses with indicators derived from this set of questions,



the following results were extracted. 41 theses (37% of sample) are conducted on the methodology and the issues around. 40 theses (35.5%) do not contain a correct methodology, but other theses used and described their methodology correctly. 89 theses (77.9%) do not refer to the appropriate pattern of research for the applied thesis, and 26 theses (23.1%) followed the pattern used in. no thesis mentioned the subject of the effect of hypothesis structure on the scientific validity of the research. In the studied sample, no debate or discussion are done about the patterns of research and the relationship between these patterns and commercialization of research results. In the studied sample, 85 theses (80.02%) only used library and a virtual space for data collection. 25 theses (19.8%) used other methods. in most of researches, researcher has collected information through library study, indirect methods and other people, in other words, he interacts with real world through other channels. Due to weaknesses in the system for data collecting in the country and the feature of concealing the information in society, overuse of non-field methods of research and too much relying on the pre-prepared information and data, could potentially increase the vulnerabilities of research achievements. In the studied theses, no researcher implied to the difference in the hypotheses and question structure in the applied or fundamental researches or so on. To complete results, the indicators associated with the fundamental researches were studied, where the mentioned thesis did not refer to this matter. In surveying the sample, 88 theses (78%) tried to determine the cause and effect relationships and other relations. 18 hypotheses (16%) were stated in narrative speech, and other were in other methods. Another indicator observed in expert consensus and comments was: the continuity of the researches conducted was based on discovering cause-effect relationships by the researcher himself or others in order to lead to applied policy recommendations. The theses were investigated in terms of this matter, and it is observed that no thesis obviously continued other theses, in any way. Literature and expert consensus is one of the factors effective on the application of research results which avoid too much attention to the narration of past events. Many theses of Accounting, in fact more than 80% of them, were stated in past narration, or explain the issues via past information. In investigating the theses and the amount of narration particularly about future issues, 6 theses (5%) anticipated issues, and 8 theses (7%) also indirectly paid attention to future issues. 95 theses (87.7%) has been done in quantity method, 15 theses (13.3%) have been done in a combination of qualitative and quantity methods, and 5 theses was done in qualitative method. So in terms of this indicator, the theses do not success in applying the results very satisfactorily. In terms of applying selector models, such as game theory, decision models, linear and mathematics programming,

cost-benefit analysis, the studied theses have not had much success and have not applied these methods in practice. In theory literature and experts consensus, these models were determined more appropriate to appliedize the research results, and the applied theses of Accounting do not succeed in applying this indicator.

### **The Corresponding Amount of the Theses to The Indicators Related to the Third Question**

Access to results of applied research, as an effective component used in the results, is another indicator that Accounting theses were tested with it. None of applied thesis of Accounting discussed how to release the results and applied recommendations. Because of not doing the issues supported by executive bodies, and not conducting the joint researches, no interaction on presenting the thesis results was observed. In connection with obtaining the opinions and the views of executives and policymakers, 15 theses (mostly those theses that have been carried out using questionnaires) expressed their opinions as a part of the sample. In others, there were no opinions or comments by individuals. In other words, the only communication channels for access of the executive bodies and policy makers to the research results were the special magazines where their researches have been published. The ways to release the research results and their recommendations have been ignored as an effective and vital issue. The research results and recommendations have not been released just by publishing the researches. in no theses, the feedback the reports of research findings did not expressed back to the desired audience.

### **The Research Findings and The Proposed Model**

The results show that, despite the formation of research in direction of applied issues, the studied issues have not properly diagnosed and guided in such a way that a lot of applied issues of community were ignored; while they requires scientific excavation and exploration and they were detected by research group and experts in terms of the scientific validity of research, the studied researches contained essential defects, and they were in a low level in accordance with the indicators, extraction and ranking. The researchers failed to understand the government's position and largely did not consider this matter. There was no direct contact with policymakers and implementers by researcher, and no interaction were observed in this field. The results have just been released through publication in journals.

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