

The importance of e-commerce course in Accounting

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Abstract

In this study, importance of e-commerce course in accounting field has been studied from the perspective of university professors, auditors and financial managers. To achieve this goal, Research questionnaires distributed among the statistical population and after completion statistical analysis was carried out. Respondents believes in current conditions, e-commerce course is essential for accounting field and suggested these lessons as a three-unit course be added in this field.

Keywords: E-commerce, E-commerce Tools, E-commerce infrastructure, Benefits of E-commerce.

1. Introduction

Many economists and experts believe that revolution, such as the Industrial Revolution took place that has entered the world in field of information and many aspects of economic, social and cultural human life has been undergoing enormous changes. The increasing growth of technology especially information technology in the world, Obstacles and difficulties of time and place of business is reduced and public access to the Internet caused possibility of trade and business via the internet or in other words, E-commerce has a special place in developed countries. In recent years, developed countries with the gradual abandonment of traditional trade based on paper and the physical exchange of documents, have turned to the e-commerce. (Najafzade, 2013)

Accounting as an information system - By providing relevant and timely information - plays an important role in economic decision making. Therefore familiarity with e-commerce is essential for accountants and mentioned skill increased confidence in the labor market to university graduates and increase their employment opportunities. (Imani, manoochehri, 2015)

Universities as organizations that play a vital role in the growth and development of scientific, cultural and training human resources specialist, must synchronous with scientific developments, educational and tailored to the requirements and national and global scale, continually improve their educational quality process. (Arani, 2011)

Genesis era of communication revolution and new concepts in accounting, the need to improve the professional skills of accounting students as well as accountants the use of new innovation alongside existing techniques have propounded as an issue befitting attention. Promotion of the accounting profession and use of advances in Accounting and allow accountants to provide information in a more favorable and more effective format. this target occurs with improving accounting knowledge, training and research and create interaction between educational and research space. (KHajavi, 2011)

Including the important and applied sciences which are expected students and activists of accounting profession be familiar with it, is insurance Law and its types. Unfortunately, in adopted subheadings of majoring in Accounting this topic has been discussed very scattered and partial.

In this study, we have tried to survey necessity of adding insurance principles in majoring in Accounting through the viewpoints of university professors, auditors and financial managers.

Some researches done in the field of accounting education are as follows:

Mohamed& Lashine in their research found that today models of accounting education in universities for preparation of students to face the complex situations of market are not enough sufficient. Accounting professors have to cover the gap between students' abilities and skills required by the labor market by using the progressive strategic plan. (Mohamed& Lashine, 2003)

Ragothaman& Lavin& Davies review the view point of university professors and professional accountants about knowledge and skills required by accounting graduates. They believe that organizational information are tools for success in e-commerce. (Ragothaman& Lavin& Davies, 2007)

Paisey reviews the role of apprenticeship in the development of the accounting student's skills. Therefore, students are divided into 2 groups. The first group participated in apprenticeship and the second group have not attended the course. Research results show that apprenticeship is an appropriate educational tool to create and transfer skills required by the students. (Paisey,2009) Mashayekhi & Shafipour examined efficiency of the educational system in accounting courses at the universities of Iran by using data envelopment analysis. The results show that universities in level of college and educational departments have problems that the most important of these problems is the lack of efficiency in the use of resources. (Mashayekhi & Shafipour, 2012) Nooravesh, Mehrazin & Assarian in 2012 studied Proposed changes in accounting curriculum. Finally, through questionnaires distributed between accounting professors, auditors, accountants and recent graduates of accounting, favorable syllabus of the Bachelor of Accounting has been extracted. (Nooravesh, Mehrazin & Assarian, 2012)

2. Research methods and variables

This research is an applied survey. Measuring tool is questionnaire the study population included university professors, auditors and financial managers that the total number of them is 128 people. The territory Time is 2016. For the analysis of data SPSS software version 19 was used. Statistical tests used for testing hypotheses are ANOVA and t-test. The required data is collected through questionnaires. The questionnaire consists of three parts. In the first part information to justify the purpose and nature of the research and also achieving the occupational and education information the respondents is presented. In the second part question about the importance of e-commerce course in Accounting based on the 5-point Likert scale is presented. In the third part of the questionnaire number of courses Proportional to e-commerce have been questioned. Cronbach's alpha was used to assess the reliability of the questionnaire. Alpha coefficient calculated by SPSS software version 19 was equal to 0.984 which demonstrate the fact that questions have high attunement and respondents in answering questions had high accuracy. As shown in Table Number One, it is clear that the questionnaire has high validity and reliability.

Table Number One - reliability of the questionnaire

Cronbach's Alpha	N of Items
.984	4

128 questionnaires is divided between members of statistical population and after collecting Analysis was performed.

Table Number Two - Statistical results of the questionnaire

Respondents	Number	frequency percentage
University professors	48	37.5
Auditors	37	28.9
Financial Managers	43	33.6
Total	128	100

2.1. Research hypotheses

- The main hypothesis: in accounting field, e-commerce is important.
- The first secondary hypothesis: in accounting, familiarity with benefits of e-commerce is important.
- The second secondary hypothesis: in accounting, familiarity with types of e-commerce is important.
- The third secondary hypothesis: in accounting, familiarity with e-commerce tools and infrastructure is important.

2.2. The main hypothesis testing

According to the output of the Table Number Three, it can be concluded that 84% of respondents believe that in Accounting field, e-commerce is important and only 16% of the respondents believe that this course is unnecessary.

Table Number Three
Binomial Test

	Category	N	Observed Prop.	Test Prop.	Exact Sig. (2-tailed)	
ICT	Group 1	<= 3	21	.16	.50	.000
	Group 2	> 3	107	.84		
	Total		128	1.00		

Considering that sig of table number three is less than 5%, the main hypothesis of this study accepted and can be admitted that for accounting field, e-commerce is an essential course.

2.3. The first secondary hypothesis testing

According to the output of the Table Number Four, it can be concluded that 85% of respondents believe that in Accounting field, familiarity with benefits of e-commerce is important and only 15% of the respondents believe that this course is unnecessary.

Table Number Four
Binomial Test

	Category	N	Observed Prop.	Test Prop.	Exact Sig. (2-tailed)	
Benefits	Group 1	<= 3	19	.15	.50	.000
	Group 2	> 3	109	.85		
	Total		128	1.00		

Considering that sig of table number three is less than 5%, the first secondary hypothesis of this study accepted and can be admitted that for accounting field, familiarity with benefits of e-commerce is important is an essential course.

2.4. The second secondary hypothesis testing

According to the output of the Table Number Five, it can be concluded that 83% of respondents believe that in Accounting field, familiarity with types of e-commerce is necessary and only 17% of the respondents believe that this course is unnecessary.

Table Number Five

Binomial Test

	Category	N	Observed Prop.	Test Prop.	Exact Sig. (2-tailed)	
Types	Group 1	<= 3	22	.17	.50	.000
	Group 2	> 3	106	.83		
Total		128	1.00			

Considering that sig of table number three is less than 5%, the second secondary hypothesis of this study accepted and can be admitted that for accounting field, familiarity with types of e-commerce is an essential course.

2.5. The third secondary hypothesis testing

According to the output of the Table Number Six, it can be concluded that 88% of respondents believe that in Accounting field, familiarity with e-commerce tools and infrastructure is important and 12% of the respondents believe that this course is unnecessary.

Table Number six

Binomial Test

	Category	N	Observed Prop.	Test Prop.	Exact Sig. (2-tailed)	
Tools	Group 1	<= 3	15	.12	.50	.000
	Group 2	> 3	113	.88		
Total		128	1.00			

Considering that sig of table number three is less than 5%, the third secondary hypothesis of this study accepted and can be admitted that for accounting field, familiarity with e-commerce tools and infrastructure is an essential course.

According to the results of testing hypotheses and confirmed necessity of adding e-commerce, in next section of the questionnaire this question raised that from the perspective of respondents, how many hours per week is appropriate for teaching this course?

in this section three options have been proposed as below:

- A) two hours per week
- B) three hours per week
- C) four hours per week

Table number seven represents the views of the respondents:

Table Number Seven

Options	Number of people agrees	frequency percentage
A	27	21%
B	79	62%
C	22	17%
Total	128	100%

According to the results of Table 8, the highest frequency percentage belongs to B(62% for three hours per week), 21% of the respondents believe that two hours a week is appropriate for this course and only 17% of the respondents believe that four hours a week is sufficient.

3. Discussion and Conclusion

In this study, the necessity of adding e-commerce in accounting field from the perspective of the statistical community has been studied. The research results indicate that familiarity with e-commerce can play an essential role in the training of skilled accounting graduates tailored to the needs of the labor market. To achieve this goal, respondents recommended that e-commerce as 3 units course in accounting field be added undergraduate courses. These units can be replaced from the removal of repetitive discussions from some accounting courses as follows:

- Capital budgeting which in cost accounting and financial management have been raised.
- Partnership companies that in accounting principles as well as advanced accounting courses raised.
- Corporations that in accounting principles and Intermediate Accounting have been raised.
- Cash that in accounting principles and Intermediate Accounting have been raised.
- Cash flow statement that in accounting principles and Intermediate Accounting have been raised.
- Introduction to the Cost Accounting that in accounting principles and cost accounting have been raised.

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