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**Oral presentation**

**Accounting is necessary course for petroleum engineers: Based on descriptive study on Knowledge and attitude of petroleum engineering students at Tehran University, Tehran, Iran, 2012**

**Ali Zoladi \***, Marjan Sardari \*\*, Mohsen Zoladi \*\*\*

\* Student of Petroleum engineering, Tehran University, Tehran, Iran

\*\*Research Center of Social Factors Affecting Health, Yasuj University of Medical Sciences ,Yasuj, Iran

\*\*\*BS of Accounting, graduated of Azad Islamic University ,Branch of Firouzabad , Firouzabaad ,Iran

**Introduction, Background and literature review:** Accounting as the language of business is a discipline which accumulates, reports, and interprets financial information about the activities of an organization in order that intelligent decisions can be made about and for organization. In the other hand, Accounting is the art of recording, classifying, and summarizing in a significant manner and terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results thereof. Based on various definitions regard accounting, the underlying purpose of accounting is to provide financial information for decision making about an economic entity. The accounting system is the most extensive and important component of a management information system because it is used by the entire business entity and by outsiders as well, therefore business executives and managers need the financial information provided by an accounting system to help them plan and control the activities of the business. To emphasize our basic concept, the goal of the accounting system is to provide useful information to decision makers. Thus accounting is the connecting link between decision makers and business operations. Nowadays, there are four major areas for profession of accounting as following: private accounting, public accounting, governmental accounting, and teaching role of accounting. A well-defined body of accounting principles is important for all of them, because not only guide accountants in preparing the best scientific financial statements but also improve ability of users of these statements in order to interpret properly the information contained in these statements. The principles which constitute the ground rules of financial reporting are called generally accepted accounting principles that may be termed standards, assumptions, conventions, or concepts too. These principles include: The Accounting Entity Concept, The Going-Concern Assumption, The Time Period Principle, The Stable-Dollar Assumption, The Objectivity Principle, The Cost Principle, Revenue Recognition, Expense Recognition, The Consistency Principle, The Disclosure Principle, Materiality, and Conservatism.

Petroleum organization is an important and extended large organization in Iran that affect on Country Economy, so, accounting has very important role in this huge organization.

**Objective:** With respect to above and attention to this fact that current students are future managers, this study was carried out to determine Knowledge and attitude of petroleum engineering students at Tehran University regarding accounting and its necessity for their future performance.

**Methods:** Participants in this cross-sectional descriptive study were 43 students of petroleum engineering students at Tehran University, Tehran, Iran who were selected by convenience sampling. In this study, data gathering tools was investigator made questionnaire regarding knowledge and attitude about accounting ,its principles and applications that completed by object after having given informed consent. The data were analyzed by SPSS software version 19 using descriptive statistics such as frequency, mean, standard deviation, etc and inferential statistics such as independent T test and Chi-square test.

**Results:** The Knowledge and attitude about accounting ,its principles and applications of 43 petroleum engineering students consist of 27 male students (%62.8) and 16 female students (%37.2) with a mean age of 20.17 and a Standard Deviation of 1.34 evaluated in the present study. Finding showed that their mean score of knowledge is  $3.37 \pm 1.01$  from 20. In this study, minimum Knowledge about accounting, its principles and applications was 0 and maximum of knowledge was 8. Also, 68 percent of participant had scored less than 4. In this study, 87 % of objects believed that accounting, its principles and applications is necessary course for petroleum engineering students. In this study, significant association between older age, female gender and higher score of knowledge were confirmed too ( $P < 0.05$ ).

**Conclusions:** According to result, it may be conclude that adding accounting course to petroleum engineering curriculum is best feedback to this essential educational need that policy makers of education must attend to it in future planning for improvement of petroleum engineering curriculum.

**Keywords:** petroleum engineering; students; accounting; knowledge; attitude