

**PUBLIC SECTOR ACCOUNTABILITY AND ACCOUNTING
INFORMATION SYSTEMS IN THE ISLAMIC
REPUBLIC OF IRAN**

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Abstract - This paper examines the dimensions of accountability that the executive must fulfil in the Islamic Republic of Iran and the role of accounting in meeting accountability obligations as they are at present. Accountability continues to be interpreted, almost exclusively, in terms of the fiduciary stewardship of resources appropriated by parliament. Public sector resource accounting information systems, used in the general government sector in Iran, are inadequate to ensure the fulfilment of government plans aimed at a strong economy and higher living standards. To meet broader, managerial conceptions of accountability, the move to accrual accounting in the general government sector of Iran is recommended.

Keywords - Iran, Public Sector, Accountability, Information Systems, Accrual Accounting.

INTRODUCTION

There is evidence of a growing awareness amongst senior officials in the Islamic Republic of Iran of the need for greater fiscal discipline in the management of public sector agencies (*Enzabat Aqtasadi*). Ayatollah Sayyed Ali Khamenei, the Supreme Leader of the Islamic Republic of Iran, in his messages to celebrate the Iranian new years on March 21, 1995 and March 20, 1996, urged all Iranians, and especially government officials and employees, to strive for more efficient and effective use of the nation's scarce resources [1]. It is also recognized that the existing structures of public sector resource management and management practices, including accounting information systems used in the general government sector³ in Iran, are inadequate to ensure the fulfilment of government plans aimed at a more effective utilization of Iran's public resources.

The objectives in writing this paper are, firstly, to describe the present information system of accounting in the general government sector of Iran and to establish its weaknesses if the government is to implement policies aimed at a more efficient, equitable and progressive public sector. Secondly, it will be demonstrated how the introduction of accrual accounting can enhance the achievements of government policies.

In comparison to public sector management in advanced Western nations, accounting, budgeting, financial reporting and auditing practices in Iran have changed little this century [2,3,4,5,6,7]. Apart from four relatively minor amendments, the *Country's General Law of Accounts*, which determines accounting and reporting procedures in the public sector, closely resembles the system introduced in 1907. The existing law continues to emphasize accountability, as compliance with legal provisions and budget allowances, with little or no regard to essential managerial uses of accounting information. Given the relatively recent arrival of management accounting to the private sector in Iran [8]. This may hardly seem surprising even if unfortunate.

The present cash accounting system of the Iranian government is appropriate to a traditional public sector accounting framework in which the accounting system is designed to satisfy the needs of accountability and administrative control of appropriated funds. Government officials, responsible for expenditures, prepare accounts of their stewardship to show that the funds were expended in accordance with the authority received from the legislature. It is now well recognized that information provided by the current system of accounting and financial management, while it may meet traditional concerns of accountability, is not sufficient for management planning and decision making purposes. Nor does it permit managers to be made accountable for their performance or their agency. Using the current budgeting and accounting system in the Islamic Republic of Iran, it is impossible to control and evaluate government programs effectively. Information, which is provided by the Iranian general government accounting system, is primarily inadequate and cannot be analyzed for the purposes of achieving efficiency and effectiveness [6,7]. Thus, the current accounting system is not capable of providing managers in the general government sector with information which, amongst other things, allows them to measure and provide the full cost of public sector services and goods.

Inadequacies in the present public sector accounting system have prompted Babajani [4] to call for more study and, eventually, reform of public sector accounting in Iran. On page 89 of his book he said:

I recommend that a board consisting of nominated persons of the Court of Accounts, experts and representatives of the Ministry of Economic Affairs and Finance be established to study and research public sector accounting in Iran. They should study and research public sector accounting systems in developed countries to design a modern public sector accounting system for Iran. After that, if there is a need to do any amending to the existing Law and Legislation amendment, suggestions should be given to the authorities in order to be discussed in the Islamic Consultative Assembly.

Unfortunately, Babajani's suggestions, and those made earlier by Foroughi for accounting reform [8] have not been taken up by the Iranian Government, despite growing dissatisfaction expressed within the government with existing systems of accounting and accountability. Rakhshandehrou [7], the former head of the Court of Accounts (see below), has warned that if the financial management of the Iranian Government does not change, the Iranian economy will continue to suffer and the government's efforts to transform Iran into a modern, advanced economy based on the principles of Islam will be thwarted. This study,

following Babajani's [4,5] call for a review of accounting in the Iranian general government sector, is one of the few attempts which have examined Iranian general government sector accounting since the introduction of budgeting and accounting in Iran in 1907. It is also the first attempt in English to study present arrangements. Indeed, apart from earlier works [8] public sector accounting in Iran has been disappointingly underresearched. This is all the more surprising in view of Iran's high profile in world affairs since the Islamic Revolution in 1979.

After a discussion of the main features of Iranian government and interpretations of accountability, which inform and direct accounting practices in Iranian government, the relevance of culture to accounting practices is introduced. Having established the accountability framework of public sector accountability in Iran, the main features of the current accounting system, as the pre-eminent means of ensuring financial accountability in the general government sector, are highlighted. In the closing stages of the paper, there are recommendations for the introduction of accrual accounting to overcome deficiencies of the present accounting system and thereby to assist the government in its efforts to raise the general standard of living and to give Iran greater economic stability and independence.

THE GOVERNMENT OF IRAN ELEMENTS OF GOVERNMENT

Iran's history has been punctuated with periods of great upheaval and social dislocation. In the 20th century, it has experienced two revolutions: the *Mashruteh*⁴ Revolution in 1906 and the Islamic Revolution in 1979. Both revolutions resulted in new constitutions that brought far-reaching change to the structure of governance in Iran. The *Supplementary Fundamental Laws*, which arose out of the *Mashruteh Revolution*, provided the foundation for the first Iranian Constitution [9] and for the first time declared Islam as the official religion of Iran (Article 1). The major difference between the 1907 Constitution and the 1979 Constitution was the introduction in the latter, of the key concept of *Valayat-e Faqih* or *the governance of the Faqih*⁵ from whom is elected a Leader⁶ by the Council of Experts, *Majlis Khobragan*. Article 109 of the Constitution stipulates that the Leader must be a scholar and a man of justice and piety. Amongst other duties, the Leader is responsible for the supervision of government policies and assumes supreme command of the armed forces. He also has the power to appoint and dismiss the *Foqaha* on the Guardian Council and the supreme judicial authority (Article 110).

The powers of government in Iran are vested in the legislature the executive and the judiciary, the three elements common to most governments, which function under the supervision of the absolute *Velayat-e Faqih*, as shown in Figure 1 below. The executive is headed by the President, a Vice-President and the President's deputies and ministers who collectively act as the effective source of executive power. Legislative power is independent of the executive and consists of the Islamic Consultative Assembly and the Guardian Council. With ultimate sovereignty resting with God, the organization of government adopted by Iran in 1979 was meant to ensure that the Republic is Islamic

in substance [10]. To achieve these aims, the exercise of meticulous supervision by just, pious and committed scholars of Islam in the form of the Guardian Council was seen as an absolute necessity (Introduction to the Constitution).

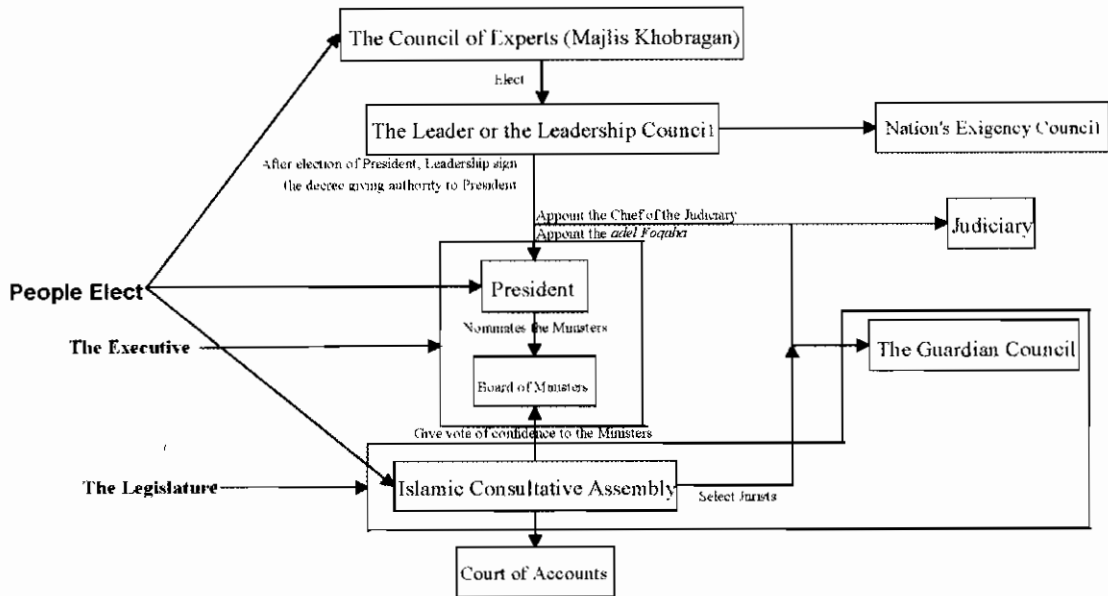


Figure1: System of Iranian government

The President, as head of the Executive, is made responsible and accountable to the people, to the Leader and to the Islamic Consultative Assembly (Article 122). According to Articles 126 and 134 of the Constitution, the President is responsible for national planning and budgeting, although he may entrust the administration of this to others. He is, also, responsible and accountable to the Islamic Consultative Assembly for the actions of the Board of Ministers, each of whom is, in turn, accountable to the President and to the Islamic Consultative Assembly (Article 137). Ministers are, also, accountable to the people and to the Islamic Consultative Assembly for the actions of their fellow ministers in any matters approved by the Board of Ministers as a whole.

Along with the *Five Year Economic, Social and Cultural Development Plan*, the annual budget forms the basis of the government's financial accountability. It reflects the government's policy and determines the direction and scope of its activities. According to Article 52 of the Constitution, the country's annual budget, after a lengthy formulation process by the government as shown in Figures 2 and 3 below, is finally submitted to the Islamic Consultative Assembly for discussion and approval. The significance of the government's annual budget has recently been accentuated by the government's effort to accelerate economic development in order to build the economy's infrastructure and to improve the standard of living of the Iranian people.

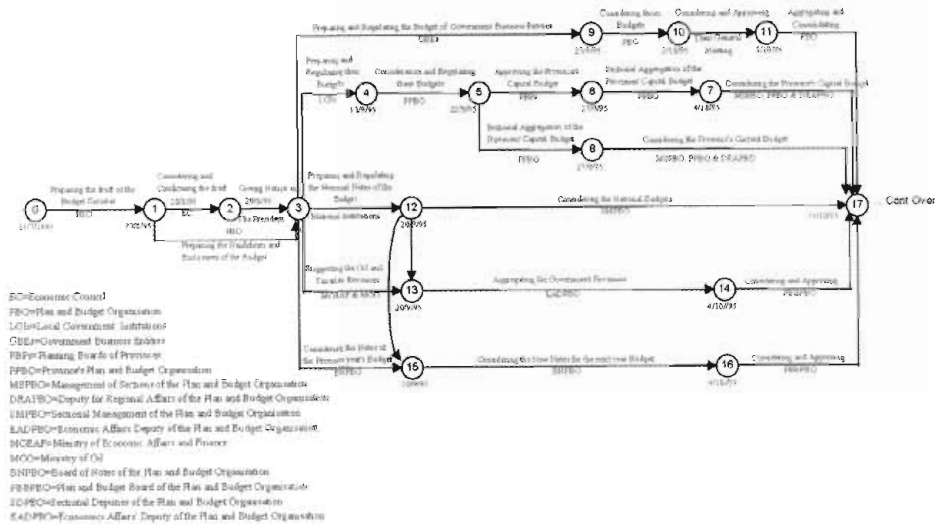


Figure 2: Budget calendar for preparing and regulating the 1996/1997 budget bill

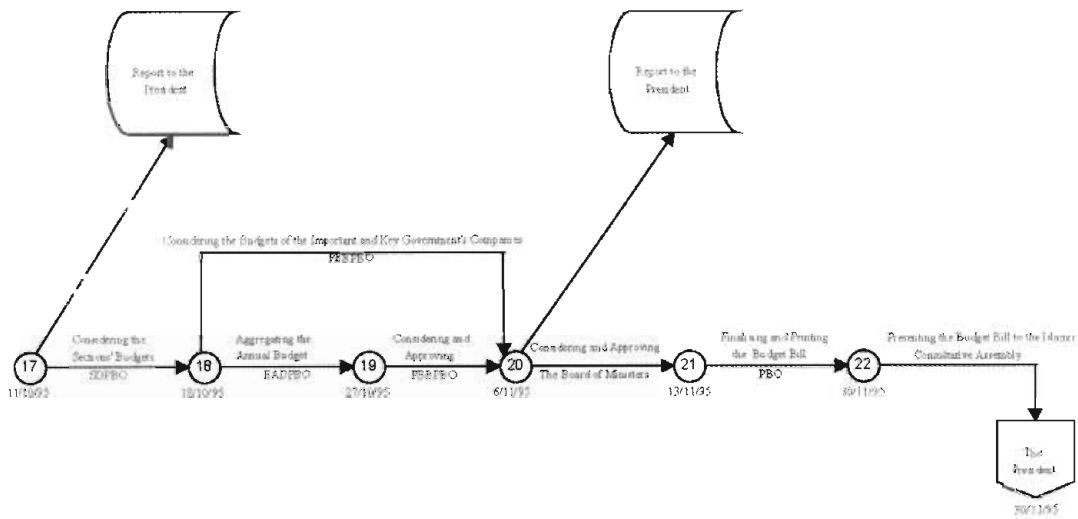


Figure 3: Budget ... continued

THE ISLAMIC NATURE OF IRANIAN GOVERNMENT

Governments are accountable to the electorate, and to society in general, not only for financial management but also for national security, education, justice and, in other Islamic states, for increasing the spiritual well-being of the people. In the Islamic context, the economy is not an end in itself. Instead, it is only a means to contribute to the attainment of the ultimate goal of spiritual perfection. According to the introduction of the Iranian Constitution, in strengthening the foundations of the economy, the fundamental consideration will be satisfying the material needs of man in the course of his overall growth and development [11,12]. Article 2 of the Iranian Constitution emphasizes that the Islamic Republic is a system of government which secures equity, justice, national solidarity as well as political, economic and cultural independence [12]. Therefore, the government is responsible for furnishing to all citizens equitable opportunities, providing them with work and satisfying their essential needs [11,12].

Governments, which are predicated on Islamic principles, cohere all social, economic, political and cultural aspects of their society around the teachings of Islam [13,14]. In this way, according to the introduction of the Iranian Constitution, Islamic government will:

...foster the growth of man in such a way that he progresses toward the establishment of a divine order, in accordance with the Qur'anic phrase '*and to God is the journeying*'⁷ and it will also create favorable conditions for the emergence and blossoming of man's innate capacities so that the theomorphic dimensions of man are manifested. This is in accordance with the injunction of the Prophet, peace be upon him, '*Acquire the divine characteristics*'⁸ [11].

Thus, in the Islamic Republic of Iran, all laws and regulations, including those dealing with public sector accounting, must be subordinated to Islamic criteria (Article 4 of the Iranian Constitution). The Constitution requires that the principle of Article 4 is applicable to all articles of the Iranian Constitution, the ultimate objectives of which are to create an Islamic government which would:

- a) Lead man toward being God's substitute [*Khalifa*] on the earth;
- b) Change the Islamic communities into utopias by preparing real bases of genuine civilization and providing for real principles governing internal and external relations [15]

The consequence of striving toward the objectives of Islam is a nation where all can enjoy a better standard of living and the expectation of receiving God's approval. Therefore, it is important that those entrusted with governing do so with fairness, honesty and use resources wisely. This last concern, in the past decade, has also occupied the minds of non-Islamic governments throughout the world as they sought to improve their management practices in response to economic difficulties. Increasingly, in their quest for government which incorporates the disciplines of business, governments have turned to the technologies of accounting. Accrual accounting, in particular, has been accepted by governments of diverse political beliefs as the key ingredient to improved management of public sector resources. The widespread acceptance of accrual accounting is a reflection of its generic consistency and suitability across a wide variety of cultures, including Islamic and Christian. Its ability to promote improved public sector efficiency and effectiveness, irrespective of cultural and political beliefs, has been shown to provide a means by which governments are able to attain their social goals. There is nothing in accrual accounting which condemns it to a restrictive, Western cultural specificity.

GOVERNMENT ACCOUNTING AND THE RELEVANCE OF CULTURE

Culture has been defined as those social, political and other factors which influence individuals' behavior [14]. The interaction of these influences across time gives enduring characteristics to groups of people which mark them as different to others. As mentioned in [14], studies which have shown the important role of cultural factors in forming the regulatory framework of private sector accounting practices, have not explored in depth the contributions of religion as a constituent of culture. As an exception to this, it has been

observed that cultural differences are a key consideration in comparative studies of the way in which accounting information is *used* in Christian Western societies and Islamic countries [16].

Most of the cultural studies in the area of accounting and accountability fall within the domain of the international harmonization of financial accounting theories and practices [14]. In comparison to the extensive cultural studies of financial accounting in the private sector, which have been prompted by [17,18]⁹, study of the relationship between national culture and public sector accounting is at a very early stage. As part of an appraisal of research in public sector accounting in three English-speaking countries namely, Australia, the UK and the US, which covered the period 1980 to 1988, it was shown that no cultural study had been carried out in public sector accounting during the period of investigation [19]. Since Lapsley's study, there has been a modest attempt to delve more into the relationship between national culture and public sector accounting.

One of the first surveys to consider the effects of culture on government accounting systems, which was meant to provide preliminary research for harmonization of government accounting standards internationally, was conducted by Chang and Khumawala [20] in 1994. They compared three developing countries, India, Taiwan and Saudi Arabia in terms of 'historical/political background', 'economic environment' and 'the government accounting system' to find that cultural influences are ubiquitous in government accounting system development. They discovered that cultural factors had led to different implementation methods and, thus, affecting greatly the timing of various development stages [20]. Importantly for this paper, their study also indicated that accounting technologies, of which accrual accounting is a prominent example, did not appear to be culturally specific [20]. Thus, although implementation practices, the regulatory framework and the aims of public sector accounting may differ from country to country, it is unlikely that they will affect the key benefits available from accrual accounting. In particular, the ability of accrual accounting to ensure the accountability of public employees and governments and to promote the efficient and effective management of resources has not been shown to be dependent upon a highly specific set of attributes of national culture. There is nothing peculiar to accrual accounting which condemns it to serve only a narrow set of goals inspired by economic rationalism, either in Western or Islamic governments. Use of accrual accounting in the general government sector in Iran, therefore, can serve the government in its mission to improve the material and spiritual welfare of all citizens by enhancing the effective use of resources.

Despite significant cultural differences between countries, both Islamic and Western, a common concern has emerged over the past decade in responsible governments for a broader conception of accountability. Competing with the traditional, fiduciary interpretation of accountability are managerial conceptions, where emphasis is on the efficient and effective management of public resources. Although the Islamic Revolution in Iran changed the relationships between the branches of government and a stronger form of political accountability came into force, the dimensions of financial and public sector management accountability did not change. In contrast to the political changes ushered in by the Revolution in 1979, financial accountability and accounting continue to be overwhelmingly

concerned with issues of legality and regularity. The main features of the present information system of accounting, which supports long held understandings of public sector accountability, are now examined.

PUBLIC SECTOR ACCOUNTING IN IRAN THE CYCLE OF ACCOUNTING AND AUDIT

The necessity for an accounting information system in the public sector stems from the need to ensure accountability and control [21,22]. Irrespective of the form of government, a sound accounting information system is essential for effective financial management and accountability in the public sector. At the most elemental level, public officials as trustees have an obligation to be accountable for the state powers and resources entrusted to them. This accountability extends to answering to God. The accounting information system, therefore, is overwhelmingly concerned with inputs. There should be a record of every action taken and every dollar that is spent, so that the minister can answer to parliament if necessary [23]. Fiduciary accountability determines that:

the government must have the assurance that public funds are spent for the purposes specified and without personal gain to any private individual beyond fair compensation for his services. Appropriate fiscal records must be kept; a 'fair value' must be rendered the [*sic*] contracting government agency; some rules-of-thumb to measure performance are important [24].

The Iranian *General Law of Accounts* contains a large number of provisions concerning the accounting information system of the government. Government officials responsible for expenditures have to render proper accounts of their stewardship and show that the funds have been spent in accordance with the authorisations provided by the legislature. In this conventional system, the accountability of government officials for appropriated funds has been generally satisfied through the use of financial information classified in terms of the source of funds, the responsible organization unit and the object of expenditures. A complete set of instructions on the maintenance and operation of general government sector accounting systems was published by the Ministry of Economic Affairs and Finance, in accordance with Article 93 of the 1970 *Country's General Law of Accounts* and with the approval of the Court of Accounts. The manual is orientated to practice, emphasizing how ministries and agencies are to record financial transactions. The primary purpose of the publication was to achieve uniformity throughout the budgetary accounting systems.

Treasury Officers, located in each department of state and working under the authority of the Ministry of Economic Affairs and Finance, control payments, examine all evidence of expenditures and record transactions in the books of the agency. At the end of the fiscal year, all Treasury Officers are required by the *Country's General Law of Accounts* (Article 95) to prepare a detailed statement of receipts and payments of each month, broken down by budget item, by the end of the following month, and a final account of the year. These statements are then given to the Court of Accounts for audit. A second copy of these statements must be handed to the Ministry of Economic Affairs and Finance, which

consolidates all ministerial financial reports into an overall report of receipts and expenditures for each budget period (Article 95). Other agencies are also required by the *Country's General Law of Accounts* (Article 96) to report annually on their operations to the Court of Accounts, the Budget and Plan Organization and to the Ministry of Economic Affairs and Finance no later than six months after the end of the fiscal year. Government companies are required to prepare balance sheets and statements of income for inclusion in the performance statement of the country's annual budget to the Ministry of Economic Affairs and Finance (*Country's General Law of Accounts*, Article 98).

In the general government sector, financial transactions are recorded in either Governmental Funds or Trust Funds. Governmental Funds consist of a Current Fund, a Capital Projects Fund and a Special Revenue Fund. The Current Fund, as its name suggests, is used to record the financial transactions arising from the ongoing, day-to-day activities of agencies in the general government sector. In this account, revenues are recorded on the basis of cash accounting while expenses are recorded using a modified form of cash accounting. The Capital Projects Fund is used to record the revenues and expenses which are associated with establishing or building new long lived assets. The Special Revenue Fund Account is kept to record the receipts and payments of funds from sources which may be out of the ordinary. Trust Funds, which include the Deposit Fund and the Supcrannuation Fund, are devoted to recording the receipts and payments of designated funds which should be kept by the Government for a specific time on behalf of others.

The system of fund accounting found in ministries is also present in the Iranian Treasury, where Governmental Funds consist of a General Fund and a Special Revenue Fund. All general government revenues, such as taxes and oil revenues, should be deposited in the General Fund and all general government expenses should be paid from this account. Thus, the General Fund Account is used to record those financial transactions which are related to the current and capital appropriations provided in the Government General Budget section of the country's annual budget. The Special Revenue Fund is kept by the Treasury to record the receipts and payments of funds from special sources other than parliamentary appropriations. Conditions similar to those governing the use of ministry Trust Funds regulate the nature and operation of the Treasury's Trust Fund.

The final stage in the accounting cycle is the audit of accounts by the Court of Accounts. Recognizing the persistent criticism of the role of the Court of Accounts under the Shahs, it was extensively reorganized under Articles 54 and 55 of the 1979 Constitution. Article 54 of the Constitution placed the Court of Accounts directly under the supervision of the Islamic Consultative Assembly while Article 55 established that the function of the Court of Accounts was to inspect and audit all the accounts of ministries, other government agencies and companies and any other organizations that were in any way dependent on budget appropriations. The purpose of this inspection and auditing is to ensure that no expenditure exceeds the appropriations approved by the Islamic Consultative Assembly and that all sums are spent for the specified purposes. To facilitate the audit of appropriations, accounting for appropriations and allotments is performed throughout the general government sector by using an Appropriation Ledger in which each page represents an account for an appropriation of each budget item. Each page shows the fiscal year, the code number and

explanation of the budget item, the amount originally appropriated, any additional appropriations, the amount allocated as a permanent charge, the amount allotted as a provisional charge, any unallotted balance and other related information.

The Court of Accounts also audits the reports of the Ministry of Economic Affairs and Finance and prepares the Budget Settlement, which is a comprehensive statement comparing budgeted and actual amounts of revenues and expenditures (Article 55). This is, then, submitted to the Islamic Consultative Assembly for ratification. The Budget Settlement Bill is the most important means with which the executive demonstrates its responsibility and financial accountability to the legislature (Articles 103 and 104 of *Country's General Law of Accounts*).

SUGGESTIONS FOR ACCOUNTING REFORM

In contrast to the detailed accounting for appropriations, there continues to be little concern for any assets which may be acquired. The former head of the Court of Accounts has recently lamented that there was no precise information about the volume of government properties. Nor are there ownership documents for most government properties [7]. In the same source it is mentioned that in one of the country's provinces, 90% of the government's immovable properties do not have ownership documents. The need for accurate and up-to-date property registers is all the more important with ministries and agencies permitted to sell any movable properties which they do not need or when they are no longer serviceable and other ministries and agencies do not need them. In the absence of accurate records of assets, there is no provision for recording depreciation of fixed assets [6]. This is only to be expected when the concern which dominates Iranian public sector accounting is to record cash received and cash paid.

For management use within each ministry and agency, cash reports are not sufficient to ensure efficient use of resources. Absent amongst reports available to management in the Iranian general government sector is the ability to evaluate the performance of their department. To enable this, other reformist governments over the past decade have found the need to implement a system of accrual accounting in the public sector. Unlike cash accounting, where the recording of transactions is almost entirely prompted by the movement of cash, [a]ccrual accounting records the full impact of transactions and events that have cash consequences ... in the periods in which the transactions and events take place, rather than in the period in which the cash is received or paid ... [25]. In addition to determining compliance with legal provisions and budgetary restrictions, the introduction of accrual accounting in the general government sector of Iran would:

- facilitate assessment of program performance by showing the *full* cost of programs;
- facilitate assessment of financial position by showing all resources and obligations;
- enhance the accountability of management for their performance;
- act as a spur to better management performance;
- provide a wider range of information needed for day-to-day decision making;
- enable more effective use to be made of a given level of resources; and

- provide a more effective basis for decisions about such matters as user charging [26,27,28,29,30,31,32].

It is unlikely that the introduction of accrual accounting, especially in developing nations, will be without problems. Therefore, Iran should heed the mistakes and problems of other countries that are now using accrual accounting in their general government sector [33,34]. The first problem to be addressed, as most other countries travelling the road of accrual accounting have found, will be inadequate levels of accounting expertise in government agencies. This is a particularly intractable problem for developing countries, such as Iran, where the pool of expert knowledge in government is very limited and there are insufficient tertiary educators to train new personnel [35,36]. It has been argued that the revolutionary birth of Iran as an Islamic state, which has demanded the Islamization of every part of government, has presented it with additional problems for educating its public sector administrators and providing sufficient numbers to meet the increasingly sophisticated demands of government [8,37]. Thus, prior to the introduction of accrual accounting, the Iranian government will have to provide adequate training opportunities for its public sector accountants. This should also include training for managers who will have to use accrual information.

Above all else, to ensure the successful adoption of accrual accounting, its introduction would need to be strongly supported and encouraged by all levels of the Iranian government. Therefore, any recommendations for change to the accounting system of the general government sector of Iran must meet the existing and emerging information needs. Ultimately, and most importantly for Iran, irrespective of the merits of any suggestions for accounting reform, they will only be considered if the proposed changes are accepted as compatible with the social, cultural and political requirements of a system of government based upon the teachings of Islam. Accrual accounting, which has not been shown by researchers to be culturally specific, meets these conditions.

CONCLUSIONS

There is substantial need for change in accounting systems in the Islamic Republic of Iran. Present government accounting techniques and procedures in the financial management of the Iranian Government cannot adequately accomplish the goals of the public financial program of the nation. For example, the existing accounting system in each administrative ministry or government agency does not provide the necessary information for economical management of resources and operations. In addition, the existing government accounting system does not provide adequate information necessary for effective control over all the government funds and properties. Overwhelmingly, the accounting system of the general government sector is cash based and has been designed to complement the categories of approved expenditure in the budgeting system. These features of traditional public sector accounting are inadequate to meet the needs of governments in times of fiscal restraint. For Iran, the weaknesses are all the more significant as it seeks to meet the objectives of its Five-Year Plans and raise the living standards of its people.

ENDNOTES

- 1- All correspondence should be sent to Dr. Gholamhossein Mahdavi. Dr. Gholamhossein Mahdavi is an Assistant Professor at the Department of Management and Accounting, Shiraz University, Iran.
- 2- Dr. Warwick Funnell is a Professor at the Department of Accounting, Wollongong University, NSW, Australia.
- 3- The general government sector refers to government agencies which are headed by a minister and, therefore, are funded exclusively through budgetary appropriations by parliament. These agencies are responsible for the functions usually associated with government, including education, defence, health, trade and transportation (see Article 2 of the Country's General Law of Accounts). In addition to Ministries, the Country's Law of Accounts identifies government institutions and government businesses as part of the public sector.
A Government Institution is an organizational unit which is established by law; is managed under the office of one of the three branches of the State (Executive, Legislature and Judiciary) and does not have a Ministry title (Article 3 of the Country's General Law of Accounts). A Government Business Entity is an organizational unit in which the government owns more than 50% of the available shares (Article 4 of the Country's General Law of Accounts).
- 4- The word 'Mashruteh' was derived from mashruiyat and mashrutiyat, both of which meant government according to the law of Islam and recognition of the principles of justice and equality (Algar 1969, p. 253).
- 5- For a comprehensive discussion of forms of Islamic Government and Velayat-e Faqih see Bazaei 1993, pp. 54-80. The Faqih are learned Islamic scholars, especially in Islamic religious sciences and jurisprudence.
- 6- The first leader of the Islamic Republic of Iran was Ayatollah Al-Ozma Imam Khomeini.
- 7- This refers to Chapter 3, Verse 28 from the holy Quran.
- 8- Emphases in original.
- 9- As examples, see Tomkins and Abdul Karim, 1987; Hamid, et al., 1993; Baydoun & Willett, 1994; Fechner and Kilgore, 1994; Kantor, et al., 1995 and Pourjalali and Meek, 1995.

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