

The Ideological and Accounting Thoughts in Accounting Knowledge Development

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Abstract

This paper aimed to revive the big debate on the of accounting knowledge to reach up the build and to develop the theory of accounting and preliminary review the most critical ideological in accounting thoughts includes the intellectual ideologies, professional ideologies, and environmental ideologies related to the contradictions and differences in views on the basics of accounting, and which are impacted on the formulation and construction of the accounting theory. Thus, this paper is theoretical and provides theoretical arguments based on a critical approach to try to answer the main research concern, which is why the idea of a set of intellectual, professional, and environmental ideologies prevented the existence of an acceptable and unified accounting theory? Many researchers opinions support this and theorists in accounting around the world that lead to the absence of accounting theory with this description has its repercussions and adverse effects on the accounting information system where it works this system as an open system it has affected by on objectives, characteristics, and elements by the deficiencies and deficiencies of the accounting theory, which is the basis on accounting applications are built to organize and prepare the outputs of the accounting information system.

Keywords: intellectual ideology, professional ideology, and environmental ideology, and accounting theory

Introduction

The current paper is an attempt to revive the debate on the subject of accounting knowledge to reach build up and developing the theory of accounting and an attempt to revive this topic, which has become almost forgotten, as the researcher believes that the debate about the accounting theory must always be renewed, especially since there are many ideologies that have emerged and will continuously appear constantly rotating the wheel of economic life and the continuous development in the accounting environment, so most research opinions agree that the development of accounting has always been a response to the economic

and social changes taking place based on the influence and influence relationship that the accounting relates to its environment, which is what has a weakness in accounting, as the development of accounting should not be limited to being in response to economic and social changes, but must also be linked to the self-need for accountability, which calls for reconsideration of the ideologies that have affected the accounting thought and that stand in the way of owning accounting theory.

The study will represent the idea of a set of intellectual, professional, and environmental ideologies that prevented and prevented the existence of an acceptable and unified accounting theory, which is supported by many opinions of researchers and theorists in accounting around the world, and that the absence of accounting theory with this description has its repercussions and adverse effects on the accounting information system. This system works as an open system affected by its objectives, characteristics, and elements by the shortcomings and deficiencies of the accounting theory based on which accounting applications are built to organize and prepare the accounting information system's outputs.

First: the intellectual ideologies

1: The Continuation versus changes:

For long decades, accounting knowledge has been characterized by slow, conservative, and non-revolutionary changes as it is a social science that depends in its structure on a large group of inherited customs, traditions, and practices (after their practical utility has been proven) on the one hand and the conservative attitude of many accountants who are concerned about what change might lead to on the other hand. However, the rapid changes that have occurred (since the beginning of the last decade of the last century), and are still occurring in the accounting work environment, have clear implications for accounting knowledge, as many of the currently existing accounting concepts, methods, procedures and practices were not previously known to the international accounting community, which is what indicates the stage of development that accounting is undergoing, which is expected to continue in the future in response to changes in

its environment and acceleration of the rate of change from its usual state, and an attempt to move away from conservatism and slowness as a necessary response from the accounting community to keep pace with those changes and the increasing demand from users who wish to obtain Financial information with more excellent utility and access to accounting knowledge to a degree that allows it to respond more quickly to challenges For emerging problems, the dynamic nature of accountability and its ability to change is what will enable it to maintain its importance in providing useful information and the ability to increase the usefulness of this information in the future. Thus, The nature of accounting and its changing interactive role with its environment is the primary driver and driver of the accounting response to the group of public and private needs of practitioners on the one hand, and for users of financial reports that are considered the final product of accounting on the other hand, which requires reactions from the international accounting community to respond to these changes by changing its operations And its techniques according to changes in forces and external factors affecting them (Hopwood, 1987:211).

However, Change is a necessary characteristic of building continuity and prosperity. It is the antithesis of continuity that stands in the barrier between accountability and its existence, development, and growth in a manner compatible with its environment. Here the conflict appears where the fluctuation between the concepts of continuity and change has an impact on the attempts to formulate and build the accounting theory through:

First, the conflict between the two sides of the intellectual argument in accounting about the necessity of stillness and continuity under the pretext of fear of unknown change and preservation of knowledge accumulation on the one hand, and between the necessity of change to ensure development and growth in harmony with the environment on the other hand has cast a shadow on the attempts to formulate and build the theory of accounting, as nature The dynamism of accounting and its ability to adapt to the new roles required of it to play is a unique and distinctive feature of accounting, and the lack of awareness of this feature was behind many opinions that confirm the impossibility of

formulating and building an accounting theory, as these views see that this change is what prevents and will prevent reaching To an accepted and unified accounting theory on the pretext that the process of change is not easy, which is not supported by the researcher, since despite the fact that many of the changes that have occurred in accounting constitute a challenge to the basis of traditional accounting thought, the international accounting community, including the parties it includes, must always be prepared for continuous change, and that these parties must recognize that change in accountability is a continuous process that appears without limits, and that it is this change that will play an essential role in the formulation of the theory of accounting and its development, especially after the emergence of intellectual currents that took accounting to horizons compatible with rapid and successive changes and developments, dealing with and interacting with them, and the inability to impose restrictions on these patterns and intellectual currents and their changing trends that are consistent at times and diverging at other times, which is consistent with the opinion of (A. A. A.), which she expressed by saying (that accounting will continue to evolve in line with the changing environment surrounding accounting and based on this evolutionary perspective, The modification in the theoretical structure will continue in balance with the changes occurring in the environment). (SATTA, 1977:41)

Second, The need for change in accounting is linked to development, which is difficult to define in social knowledge areas (including accounting). Where although the accounting literature often describes the change in accounting as "evolution," this term has multiple meanings, and connotations ranging from slow and gradual change And between rapid and revolutionary change, and the description of the change in accounting and its judgment is related to (development) in the first place need to define several criteria through which it is possible to decide whether the change is evidence of development.

Third, The willingness to experiment with new ideas and expose them to criticism with old ideas is a reassuring indication of the ability of accounting to grow in the face of challenging and complex economic conditions, as the

expected change in the intellectual field in accounting cannot be produced without accepting the ideas and concepts related to the different needs and purposes of the affected and influential parties In accounting and its activities, which can only be achieved through a systematic and deliberate transformation, which is planned literally in a way that reduces errors and negatives that may result from the change process and in line with the interests and objectives of the parties expected to contribute to the change process in all its aspects and dimensions and so that the interests of these parties do not constitute an obstacle to the change process, which leads to the generation of modified, developed and compatible ideas, which in turn will lead to the creation of an accounting theory that can be described as complete and final.

2: Science versus profession

From reviewing the definitions of accounting, and although accredited accounting bodies issue them, they seem to represent concepts resulting from limited or narrow-minded visions that are not based on a comprehensive cognitive or logical basis or perspective, which generated a split of opinions in the accounting community between a supporter of this trend and opposes it, which led to the emergence of three main views or trends:

First opinion:

This view is based on the fact of accounting deals with economic and social phenomena that are a product of human behavior, unlike natural sciences, which deals with natural phenomena capable of identifying, measuring, and predicting. Accordingly, accounting does not go beyond being a (profession) or a service activity that serves practical application procedures. The process of measurement and delivery of accounting information is subject to a set of environmental influences, including the desires of the influential parties affected by this work's results. They thus oppose counting it (accounting) as a science that has an independent theory, including the goals, concepts, assumptions, and principles it contains. The owners of this opinion are based on the basis that accounting has already been established. Based on a set of methods, methods, or technical procedures that have

proven their validity and usefulness in practical application in specific accounting fields and sub-accounting fields, and that these fields and subfields arose in most of them from a set of practices or procedures that accountants carry out in their practical lives to become these fields. Subfields will later be a fertile field for researchers in accounting to take them to new fields by trying to frame, structure and organize these practices for achieving a fundamental goal is to improve these practices and make them useful for different groups of users. As a result, they suggest that the accountant's priority is the orientation and above all towards organizing the accounting work and solving practical application problems and that accountants are taught the necessary accounting skills and practices to be professional and experienced with this. It makes them able to better understand these applications and make them face what may arise in the future of problems in the application, even if at the expense of the intellectual side. Thus, the holders of this opinion add that theoretical research in the philosophy of accounting is nothing but a waste of time and that it does not benefit in any way in developing accounting because they firmly believe that its development is due to economic, legal, and administrative factors that accountancy does not possess except to meet its needs and that accounting principles and standards are nothing but instructions for the practice of the existing or prevailing process at a stage. (Judge and Hamdan, 2013: 73)

Second opinion:

The authors believe that accounting is a stand-alone science that consists of multiple levels of abstractions and generalizations. It is science-based, mainly on measuring economic units' financial events and communicating measurement results to users. Therefore, the nature of the theory associated with this science and its role is crystallized according to the identification of the axes of the science of measurement and connection (the good, 2009: 38), and that it is necessary to pursue research to develop the theory of accounting. According to (Matuz, 1963, 317–325) (Accounting is a social science and it has the characteristics of social sciences, and it cannot be acquired through scientific discussions, but rather through continuous and careful research, which requires exerting

mental and continuous effort by supporting ethical standards that fit the cases in which it is being studied) Therefore, the holders of this opinion suggest that accountants should be taught the broader intellectual or theoretical perspective about what accounting is trying to achieve in terms of objectives and that accountants should be motivated to develop critical thinking about the field of accounting and the dynamic changes in it in a manner that makes them ready to face developments and reach better policies.

Third opinion:

The holders of this opinion take a middle position between the two previous opinions, as accountancy is seen as a science and a profession at the same time. The owners of this opinion rely on the basis that the accountant works to record the events that have occurred, even if his job is also to discover facts to record them, which must be scientific in His method, but presenting these events in the accounts must adopt the technical nature that is based on inherited professional practices and procedures. The question of whether accounting is a science or not has remained without a sufficient and definitive answer. However, many opinions believe that accounting as we know it today meets the standards set for defining science, namely:

- A- To be a structured and classified field of knowledge.
- B - based on one basic theory or a set of fundamental theories and a set of general principles
- C - the ability to express knowledge quantitatively.
- D- It allows foreseeing and controlling future events if the appropriate conditions are available for them.

However, on the contrary, many opinions believe that it is impossible to rely on the models of studies used in the natural sciences to apply them to accounting since it (i.e., accounting) has distinctive characteristics. (Behling , 1980 : 483–490)

1. **Exceptionalism or exclusivity:** As each firm has something that distinguishes it from others, the development of accurate general laws suitable for generalization is problematic if it is not impossible.

2. **Instability or stability:** As the researchers' phenomena focus on do not reflect a static state; it is not only the facts of social events that are in a state of change, but the laws governing these facts also change.
3. **Sensitivity:** As the establishments' administrations perform different behaviours, they realize the research assumptions related to them.
4. **Lack of realism:** treating or dealing with variables and monitoring and controlling them changes the visible phenomena, which inevitably differ from their counterparts in the real world.
5. **Differences in the method or approach of knowledge:** The natural sciences' research method (understanding the cause and effect) is not always valid for application or measurement to the social sciences (including accounting).

The fact that science and profession cannot be separated from the historical perspective of the development of science confirms that the contribution of the professional (technical) aspect in laying the foundations for many sciences and their development cannot be overlooked, and this is what can be measured on accounting, as accounting was born as a profession and art of practical practices. It developed historically and gradually to go towards being an independent science, whereby, according to (the experimental method),

2:- Historical cost versus fair value:

There is a lack of agreement by many parties on the appropriateness and objectivity of the proposed bases for measurement and the feasibility of converting to them and the lack of agreement on the method of disclosure of the effects of these biases in the financial reports. The international accounting community has continued to search for that basis within the scope of seeking to find the most appropriate and objective alternative. Furthermore, the academic and professional debate continued to determine the basis of accounting measurement that can achieve the relevance and objectivity in measurement and through which the gaps resulting from the application of the historical cost can be covered so that this controversy

reaches its extent in the wake of the financial scandals (2002 AD), where the Markets and Securities Authority was formed (SEC) A committee whose goal is to answer a fundamental question whether the accounting information produced according to the accounting standards and the historical cost basis can form inputs to evaluate the economic unit so that the committee's work ends with reaching a vital conclusion, it is content. The evaluation of economic units in the financial market depends primarily on future profits and their cash flows. The beneficiaries are looking (based on multiple field studies) for information to predict such changes. According to the accounting standards (at the time), the financial reports are unable to give the beneficiaries such information. Therefore, the committee proposes that the current disclosure be associated with a determination of the fair value of the assets as well as the financial indicators and an analysis of the income components (L. Thompson, 2002: 113-123), and as a result, and upon the request of the Securities Commission (SEC), the Financial Accounting Standards Board (FASB) began studying ways to measure and disclose fair values of assets and ended on 6/15/2005. To the issuance of the fair value measurement project (Al Hamid, 2009: 694), which prompted acceptance by professional and scientific societies in accounting to settle the opinion of these bodies in the end because the fair value basis or approach is the best alternative to the historical cost basis for evaluating a set of reporting elements and items. Financial (financial instruments, assets or property, liabilities or liabilities, real estate investments, agricultural products, and insurance contract obligations) is the most beneficial basis for users to make investment decisions.

The interest in the concept of fair value as the best alternative (or complementary) basis for the historical cost basis has been evident through a series of directives and guidelines issued by organizations, councils, and professional associations, through which the fair value concept and methods for determining it when measuring is indicated, in addition to defining the necessary disclosure requirements in the financial reports, the results of this interest are evident in the issuance of:

1. Standard (157) issued by(FASB) (2008), which defined

fair value as (the price that is received when selling an asset or paid to transfer a liability in a regular process that takes place in normal circumstances between market partners on a date Measurement)

The fair value, according to this definition, includes the market value. Thus, it is not limited to the positions of current and unavailable market inquiries. According to this definition, the focus is on the price delivered in exchange for selling an asset or the price paid in exchange for a commitment transfer and not the price that must be paid to acquire the asset Or the recipient in exchange for a nominal obligation. (Saleh, 2009: 20)

2. Standard (13) issued by the International Accounting Standards Board (ISAB) (2011), which provided a definition identical to the definition of (FASB) as stated in this standard:

- Determine the asset or liability that represents the object of measurement.
- Determine the appropriate valuation basis for measuring non-financial assets.

Determining the methods that management should use to estimate fair value in the event:

The market is active (availability of quoted prices in an active market for financial assets).

The market is inactive (there is no active market for the financial assets whose fair value is measured).

Determining the disclosure requirements for the fair value measurement.

According to (Al-Sabri and Mardan) and (Agha), the interest shown by (FASB) and (IASB) in the concept of fair value is mainly due to the conviction of these two councils (the two councils responsible for setting accounting standards) of the advantages that can be achieved through applying the fair value basis. Through which it is possible to treat the deficiencies resulting from the application of the historical cost basis, and among these advantages:

1. The application of the fair value basis will lead to an improvement in the informational content of the

financial statements and reports concerning the management of economic units, as this information will be an essential tool for the management to assess the financial performance indicators of the unit with a future economic perspective because these indicators are related to the present and the future more than they are related to the past.

2. Fair value information is a preferred measure for users of financial reports. It shows the various accounts' items at the value closest to reality when preparing the balance sheet.
3. The application of fair value is consistent with the concept of capital maintenance.
4. The fair value information helps improve the financial analysis process by providing ratios and indicators that measure economic units' actual performance and their contribution to facilitating comparisons between similar units that apply the fair value.
5. The fair value basis application provides a convenient base for investors and shareholders to conduct better analyses and make decisions. The results of applying this basis reflect the current economic impacts, which leads to an increase in the predictive power of future results and the resulting decisions.
6. Accounting standards setters claim that technological advances can contribute to fair value estimation with more excellent reliability, as technological techniques allow integrating capital market pricing principles with information about current market conditions.
7. The fair value reflects market assessments of the prevailing economic conditions. Fair value changes also reflect the effects of economic changes when they occur because the fair value is usually determined in an open and competitive market reflecting economic facts.
8. Disclosure requirements according to fair value standards contribute to achieving the efficiency requirement for financial markets, and thus market response and interaction to the disclosed information prepared based on fair value, which encourages

investors to make investment decisions more as this information imparts a sense of security.

Although the presentation of the fair value basis of the application came as a solution to the problems associated with applying the historical cost basis and its shortcomings, this could not stop the debate about the appropriateness, objectivity, and feasibility of the proposed alternatives to the historical cost, as many opinions go to the main reason for the debate about This basis is that it is based, in large part, on the assumptions that will be used by market participants when pricing assets and liabilities. According to this basis, the company does not need to sell a specific asset or settle a specific obligation at the measurement date to measure The fair value of that asset or liability. Thus, the fair value measurement is based on market participants 'assumptions and not based on a company's real sales.

Controversy over the role of the fair value basis in the occurrence of financial crises:

While some parties (60 members of the US Senate, many chairmen of banks and giant companies) pointed the finger at the basis of fair value and the flexibility available through its application and abuse of this flexibility and its wide exploitation when preparing financial reports before The administrations of economic units with the aim of inflating the value of their assets and their financial results (Stojikovic, 2011: 102) as the main reason for the occurrence of the financial crisis known as (the mortgage crisis) when these authorities stated that the application of the American standard (FASB 157) contributed to an unjustified inflating of real estate values and then The values of real estate loans granted by investment banks, and the consequent inflated value of real estate bonds, which led to the first episodes of the crisis with the collapse of the Lemans Brothers bank (Mr. Ali and Al-Mashhadani, 198: 2010), and that the application of fair value was behind the collapse of Enron. This company has resorted to using fair value extensively and extensively in long-term contracts for the supply of gas, as it has used its price estimates to manipulate the number of revenues generated (Mala and Chan d, 2012: 32), which, according to the opinion of these parties, justifies the necessity to stop applying all accounting standards for fair value (even if temporarily).

3-: The normative approach versus the positivist approach:

Within the change of environmental conditions, the development and complexity of economic transactions and the accompanying development in the economic and administrative sciences, and the increasing need of the administration for quantitative and financial information to help it in making its decisions, the deficiency of the professional practice perspective appeared in the conception of the scope and extent of accounting, which was the impetus for the launch of the scientific research movement in accounting on The form of individual studies or research (by individual researchers) or in the form of research projects (carried out by scientific and professional societies and organizations) in an attempt to develop accounting and transfer it from a mere practical art to recording the financial operations of economic units to a science that has its origins, philosophy, scope and connotations, by specifying Accounting objectives, functions, fields of work and identification of the beneficiaries of the product of its work, in what has been termed as accounting theorizing or theorizing of accounting knowledge, which was based in its analysis, discussion, assumptions and proof of it on one of the two prevailing approaches in accounting, namely the normative approach with deductive roots (Deductive), and the positivist approach, with inductive roots.

According to (1996, Rodgers & Williams, 2007, Hopwood,2007, Gaffikin, 2010, AL-Adeem, 2011, Badua et al., 2016, Erserim; Muhammad et al., 2019b; Mohsin etal., 2021b; Mohsin etal., 2021c) Research-based on the standard approach prevailed during the period (1926-1968) as a dominant approach to the trends of studies and research published in the most critical accounting journals (JAR,TAR), where these studies and research (whether those carried out by individual researchers or those carried out by societies, councils, and scientific and professional organizations) focused on trying to find a theoretical basis for understanding and justifying accounting practices and procedures by trying to define accounting goals and functions and laying down the basic principles that can be based It has to build the cognitive aspect of accounting

(Archer, 1993: 62--122), in which it is assumed that it is applicable at all times and places if certain assumptions and specific uses are available, in addition to an attempt to ensure that accounting is independent of the sciences and other fields of knowledge for fear of being absorbed And the decay of accounting by the sciences and the dominating fields of knowledge at the time(Mattessich, 1972: 469--487)

This trend continued as a fundamental trend that was adopted by academic researchers in accounting until the mid-sixth decade of the last century, when accounting research represented an accumulation of the efforts of accountants (academics in particular) in their attempt to formulate and build an independent public accounting theory on the one hand, and a description of the prevailing accounting practices and suggest ways to improve On the other hand, these practices are based on reliance and focus on abstract normative and descriptive conclusion, which has provided much assistance to standard-setting bodies and professional accountants working in companies(Zeff, 1989: 159 - 176), which was approved by (AAA) (Accounting Principles Board) in the mid-sixties when it declared its tendency not to be satisfied with compiling only acceptable practices, and that it tends instead towards adopting the standard position towards the development of basic concepts in Accounting (Zeff, 1999: 95) considering that the accounting that is practiced is based in no small extent on the normative foundations and that the standard style of accounting theory is what suits the nature of accounting (Yu, 1976: 104), in addition to the conviction of the accounting community at the time that the standard theory of accounting It can take into account the dynamics surrounding the business environment to enable accountants to work productively in their community.

According to (Baker; 2017), accounting studies and research based on the standard approach have contributed to building many elements or components of the accounting theory currently known (objectives, assumptions, concepts, principles, basics of measurement) (Baker, 2017: 109-124) and among the most important of these are The studies include:(2010: 137, Kabir) - According to (Paton, W. A., 1922, MacNeal, Kenneth, 1939; Ivascu et al., 2021)

Despite the generous contributions made by studies and research based on the standard approach during the period (1926-1968), it was not without criticism, as many criticisms were directed towards that approach, the most important of which (according to critics of this approach):

The standard approach's failure to present an acceptable accounting theory capable of keeping pace with developments in the ever-changing accounting environment.

The standard approach's inability to provide a clear understanding of accounting, its scope, and utility in light of the change of view (accounting) from merely being technical practices to being considered a science that must have its philosophy.

The standard style of accounting theorizing does not have a fundamental and direct impact on accounting practices and applications on the one hand, and the accounting research with the standard approach failed to present a theory with convincing explanatory and predictive capacity.

The standard approach's inability in general agreement on a specific intellectual framework for accounting, as this approach focused on finding general concepts to meet the supposed needs of information users without addressing and developing solutions to problems related to the application and accounting practice.

Accordingly, the number of studies and research that depend on the standard descriptive approach gradually decreased from accounting research. Over time, the published research in the (traditional) standard theory approached almost zero (with some exceptions). The research trend based on the standard approach generally disappeared from the literature. Accounting(Heck & Jensen, 2007: 109--142). In contrast, since the end of the sixth decade of the last century (1968AD), the agenda of accounting studies and research published in the most critical accounting journals (CAR, AOS, JAR, TAR) has shifted towards relying on the positive (favorable) approach as a dominant or dominant approach. On the methods of accounting research, which is an approach that seeks to search and investigate the utility of accounting information and its ability to help in making decisions. The

studies of Ball and Brown 1968 and Watts and Zimmerman 1978 formed the necessary beginning of a new trend in accounting research as an element in the culture of experimental research.

According to (Wolk et al.; 1992; Mohsin et al., 2019a Mohsin et al., 2021a; Salamat et al., 2020; Li et al., 2021, Naiwen et al., 2021; Naseem et al., 2021; Naseem et al., 2019), Watts and Zimmerman 1978 are the first to promote agency theory in accounting. Watts and Zimmerman borrowed agency theory from the economics literature to describe behavioral relationships and study management motives in choosing accounting alternatives. According to the hypotheses of efficient, weak or semi-inefficient market (EMH) by basing their work on applied and experimental economic literature describing their actions as (positive) as they are concerned with (how the world works), and that they focus on analyzing, interpreting and predicting the behavior of (those who prepare The data they provide (accountants) and those who use this data (management, other users)) when choosing and preferring one of the accounting methods and policies used, given that the choice of the economic unit for a particular accounting policy is not only following the accounting principles and standards, but may be attributed to the preferences of the economic unit management (Wolk, et. al., 2016: 43), which is done by relying on two theories (economic theory of government regulation, and economic theory of economic unity).

Second: professional ideologies

1-: The politicization of standards versus politicization of accounting theory

The perception that accounting standards can be resolved as an alternative to accounting theory is a concept marred by deficiencies and defects, as there are several fundamental differences between both accounting theory and accounting standards, which can be summarized as follows: (Al-Shammam, 2011: 14)

1. Loss of objectivity: as accounting theory focuses on achieving objectivity in accounting data and information, the standards focus on preparing financial reports following these standards.
2. The basis of science: Accounting theory focuses on both

science and practice, while standards provide a guiding basis for application only.

3. The accounting entity: Accounting theory provides the tangible entity for accounting in its endeavour to place accounting in the ranks of advanced social sciences, while standards represent only an abstract means of recording, tabulation, and presentation.
4. Scientific logic: Accounting theory seeks to provide and achieve scientific logic in its formation. Many standards do not provide that logic, but they do not match the existing economic and social conditions in most cases.
5. Obligation: The theory seeks to liberate the accounting thought to search for the best accounting practices and develop them in line with the needs of the environment in which accounting operates. In contrast, accounting standards seek the opposite of this by imposing adherence to them and not leaving the freedom to deviate from them and impose penalties If not adhered to.

According to the researcher's vision regarding the views on the issue of politicizing accounting standards, and to the extent that the topic relates to the formulation and construction of the accounting theory, it:

Despite the shortcomings and the significant imbalance in the perception that accounting standards have the ability to be resolved as an alternative to accounting theory (because there is no accepted and unified accounting theory until the present time), the increasing interest in the standards-setting process and the efforts of interested parties to put pressure on the bodies that set these standards and influence them It may be justified that these standards can be considered one of the essential steps on the road to reaching an accounting theory (short or medium-term), and they are also considered necessary in order to develop solutions to accounting problems that may face the application and to provide an explanation and interpretation of the existing practices, as it is not possible Waiting until the completion of the formulation and construction of the accepted and unified accounting theory of the nature of the continuous formulation and construction process, which may take a long time, which justifies the sufficiency of current

accounting standards that are consistent with the level of thought currently available.

In the absence of an acceptable and unified accounting theory, the influence of global giants will continue and increase in refining the accounting model to achieve its objectives, and that the political influence will continue to play a useful role in limiting the formulation and construction of such a theory, which is what FASB has been alerted. Moreover, (IASB) when it has formulated the (standard) conceptual framework that will provide at least a basis for starting towards building standards based on foundations that include the objectives, concepts, and scientific principles of accounting, which will contribute in one way or another to alleviate political pressure in the process of setting standards, imposing them, and internationalizing them.

2-: Accounting principles versus standards and provisions

The controversy surrounding accounting principles and their acceptance from one side and the criticisms directed at them on the other have pushed many parties within the international accounting community to shift from adhering to accounting principles to what is known as standards (general models or guidelines that lead to directing and rationalizing practice in accounting) and provisions (set of instructions) Or local laws issued by the state, profession, or establishments themselves and which accountability is bound to work in that environment). Despite the directions of the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB), which has traditionally used the term (standards) instead of (principles), which are based on the rules and detailed provisions for accounting treatments, regardless of the logical and realistic results of those treatments except These two councils tended to abandon this approach and shift towards building standards based on a philosophy of principles instead of relying on a philosophy of standards and detailed provisions, which was evident in the common conceptual framework between these two councils, where the framework included indicating that the new standards that were issued or will To be issued by both chambers will be based on finding a balance between reliance on

principles and reliance on detailed standards and provisions (Al-Hamid, 2009: 688)

Third: environmental ideologies

1-: Objectives of public accounting versus private objectives

Attempts to define a final formulation of the objectives of financial reporting were not a matter of intellectual luxury or unjustified additional efforts, as the quest to build any possible model for accounting theory or conceptual frameworks (as a temporary alternative to accounting theory) must start from this point, i.e., defining the objectives of financial reporting. The identification of which is related to several issues that were and still represent an area of controversy and debate, which require the necessity of resolving them as a preliminary step on the way to reaching a final formulation of the objectives of the financial reports, and the most important of these issues are:

Determining the types of users and then determining the general and private needs of information for many these users, in addition to identifying the types and models of decisions that can be taken based on that information and the economic and material impossibility associated with the process of providing or meeting these needs on an independent basis and the confusion that may result. For issuing more than one set of financial reports that include the unit's operations' financial results.

According to (Al-Hamid), both (FASB and IASB) do not encourage general purpose financial reports (financial reporting reports) to be directed to (non) primary users as the two boards adopt a restricted opinion to determine the users of general-purpose financial reports. Thus, they tend not to Concern about users' rights or information needs who do not have a (direct) financial interest with the economic unit, which raises why the two councils adopt this restrictive and narrow view? Where he adds that the reason behind this may be the fear that the user of the financial statements and reports will be lost in the overload of numbers and their details if he takes into consideration meeting the needs of those who do not have a direct financial interest with the unit, as well as the principle of cost and benefit in expanding the presentation of

information in the financial reports (Al-Hamid, 2009: 118), or the reason may also be related to accountants' keenness to provide excellent and useful information that can satisfy the needs of its users, and if the two chambers adopt a non-narrow view, they will be many and their needs are multiple and intertwined and perhaps contradictory at times, and this will be difficult if not impossible to access it by the accountant.

The multiplicity of viewpoints about the objective of the financial reports and their compatibility at one time has led many theorists and researchers in accounting to search for a suitable standard (or criteria) to define these goals and link them with users and their needs. He chose Sterling, for example, the criterion of (utility) 1) as a primary standard in conformity with the models of rational decisions and the choice of measurement methods, stressing its importance and priority over other requirements such as objectivity or ability to verify, justifying its choice of this criterion that any accounting system cannot provide or provide all the information required by all users and therefore this useless data must be excluded and focus on this information that has proven useful in achieving the objectives of the users of the financial reports, including the information they contain, which is indicated by the standard conceptual framework of (FASB and IASB) for the year (2010 AD), as stated in the text of the objectives No. (2, 3, 4, 5, 6, 7, 13) that the objective of the financial reports is to provide useful or useful information about the financial performance of the economic unit, its financial position, and the change in it in the interest of the largest number of users who make decisions except Economic, he also indicates that the financial reports prepared for this purpose are of a general purpose, meaning that they can meet the needs of (most) users, but they do not provide all the information that may be needed for the purposes of making economic decisions because they mainly reflect historical financial information and do not present Non-financial information.

The views of the theorists and researchers in accounting oscillate between the possibility of relying on the normative approach or the positivist approach as a basis for setting goals, which introduced accounting within the scope of an infinite decision-making cycle, while some opinions see the

need for objectives to be defined on a standard basis and for objectives to be defined to meet the requirements of a user Standard (hypothetical) by defining general (absolute) goals from which detailed sub-goals are derived and then converting from them to (eliciting) accounting principles and standards, the opposite views see the need to formulate goals, starting with defining specific goals that meet the direct needs of a group of users. The direct (primary) users are consistent with the environment in which these users operate, which are many groups with widely varying backgrounds and capabilities that lead to heterogeneous needs for information and share in forming a set of local laws and regulations that affect a wide range of circumstances (economic, political, legal, Social), and despite the adoption by many parties within the international accounting community, foremost among them (FASB) and (IASB), the first view is necessary. That the goals are of a normative nature (of a general purpose) and that they are directed to the primary direct users, this, according to the researcher's opinion, does not deny that these goals are formal goals that are not applicable (absolutely), which justifies their change and perhaps neglecting and abandoning them in the future, which is what happened previously when (FASB) abandoned the objectives contained within the conceptual framework (Statement No. 1) for the year (1978 AD) and relied in its formulation on the goals that were set by the (Trueblood) Committee (which everyone agrees that they are goals of a normative nature). This confirms the neutrality of (FASB) to the second opinion of changing the objectives of financial reports according to the renewed and increasing needs of information by users, which was stipulated in the objectives contained in the conceptual statement No. 8 of 2010. (Explicitly within Objective No. 8 in which it is stated (Focusing on shared information needs does not prevent the reporting unit from including additional information that is very useful to a specific subset of users)).

2:- the globalization of theory versus globalization of application

According to a study revealed by the American Society of Accountants in (1964 AD) and prepared on the reality of 25 countries in the world, there are significant differences in

principles and rules between the countries under study and that a single structure of accounting standards and rules that are compatible with the needs of local and foreign investors is impractical and impractical. Therefore, the pursuit of (multinational) economic units to obtain investment opportunities and funds across borders often faces time and cost problems. These units must reconcile their financial reports with the country's accounting rules to seek investment opportunities. Units Identify differences in the report, which calls for the necessity to simplify this process and move towards the globalization of accounting standards.

Moreover, based on the desire of many practical and professional bodies and their interest in unifying and globalizing accounting standards, the International Accounting Standard Board (IASB) has endeavoured, since its establishment in 1973 AD, to achieve this purpose, as this council aims mainly to (Preparing and publishing accounting standards that are taken into account when presenting financial reports to enhance their credibility and act according to them worldwide) (Schroeder et al., 2012: 58) because this council is convinced that the existence of one set of accounting standards that can be applied globally is a necessity required by the data of the transition towards the era of globalization and economic openness.

To support this goal, the council has directed to (Jajawi, 2000: 87) and (Hammad, 2011: 19)

1. Developing a unified set of accounting standards that are universally accepted and based on specific principles for the public interest in producing high-quality and comparable financial reports to assist the parties benefiting from these reports in the various decision-making processes.
2. The requirement that financial statements be prepared and disclosed in financial reports in line with international accounting standards.
3. Convincing governments and national standards-setting bodies worldwide of the necessity that financial statements are prepared and disclosed in financial reports in line with financial accounting standards.
4. The bodies' masks are authorized to control and

supervise the financial markets and the industry community and businesses in them. The financial data should be prepared and disclosed in the financial reports in line with international accounting standards in all aspects of material importance.

5. Ensuring that the account auditors (auditors) are convinced of their self-compliance with international accounting standards and requiring their acceptance of the review of financial reports after the availability of the requirement to prepare financial reports in line with international accounting standards.

The issue of globalization and internationalization of accounting standards, like many issues in accounting, raises a debate between opinions that go towards focusing on the advantages that can be obtained through globalization and internationalization of standards, and opinions that go against this trend, that is, by focusing on the disadvantages or defects associated with the globalization and internationalization of accounting standards.

The criticisms directed at the globalization and internationalization of accounting standards focus on the following points:

(Credits, 2008: 27-30)

1. The presence of many factors or variables could prevent international accounting standards in many countries (nationalities, user groups, economic factors, political factors, social factors, legal factors, and local legal systems).
2. International accounting standards are mostly directed to regulate the accounting profession in developed countries. They are environments that cannot be measured or considered as a basis for applying standards worldwide.
3. International accounting standards contain many alternatives and problems that can lead to reaching different results.
4. The application of some international accounting standards requires an amendment to the laws in the countries that apply or the rules, regulations, and legislation issued by them, which may not be achieved

due to the difficulty of amending these laws and legislations or the inability to accommodate the laws to the amendments made to the standards (many countries claim that they are subject to Of the jurisdiction of organizations that are enforcing international standards and have not yet repealed or amended their domestic laws).

5. Continuous changes and amendments to international accounting standards due to the Interpretations Committee's changes or the amendments required to be made after applying the standards.
6. The difficulty of applying standards in countries with poor accounting education.
7. Problems were resulting from translating international accounting standards.
8. The burden results from applying international accounting standards, their multiplicity, and the difficulty of adhering to them or their application costs.
9. International accounting standards are affected by the political pressures of the organizing bodies or the member states of these organizations and their desire to direct other countries of the world in the manner and form they desire to achieve their goals personal interests.
10. The disparity in professional organizations and bodies assigned to oversee the accounting profession in different countries.
11. The many details in the international standards and their detailed review of all possible applications lead to dispersion instead of standardization.

3-: The local environment versus the global environment

The fact that there are fundamental differences between accounting systems and the concepts and practices upon which they are based in different countries has become a matter for which strong evidence has been provided in contemporary accounting thought, which has been represented by the results of a large number of studies and research that deal with these differences from many angles, despite the stability of accounting thought on The

significance and importance of the impact of environmental variables, as there is no general and absolute agreement about the nature or number of related environmental variables, in addition to the absence of a final and complete classification and analysis of their effects on accounting thought, as these factors cannot be subjected to laboratory experiment to prove them categorically from one side, in addition to the lack of thought Accounting to a general framework for the influential relationships of environmental variables because of the interconnectedness and interaction of those relationships in bringing about changes to accounting concepts and practices from another side.

The recognition of the existence of environmental factors and their impact and the conflicting opinions about the possibility of creating intellectual grounds that establish the basis for building an accounting theory with global features should not be a reason for not continuing the attempts to establish such a theory, especially with the changing features of the environment in which accounting operates in our present-day and its direction towards the global dimension, in addition to To the difference in the viewpoint towards the users of accounting information with the introduction of the concept of the global use of information, which cannot be accessed and achieved without relying on a logically acceptable and universally unified intellectual basis, which requires, in the first place, the need for cooperation between all parties of the international accounting community, where it falls on this. The parties settle different concerns and try to search for standard solutions instead of discussing the differences.

Conclusions

1. The change and development in accounting practices and applications represent a state in response to the impact of continuous change and development in circumstances, conditions, and facts in the surrounding environment. However, this change and development often take place in a way that differs from what is happening in the intellectual and philosophical aspect of it (accounting), which calls for the necessity of Reconsidering the development of the intellectual aspect in accounting through organization, expansion, depth,

and standardization in the fields of scientific research in a way that contributes to identifying errors and avoiding shortcomings and devising new methods that can be relied upon to increase the ability to solve emerging problems effectively and effectively, which can thus lead to the development and improvement of this aspect And to complete it and unify it in a sound scientific framework.

2. The debate about considering accounting as a science or a profession is related to the debate about the necessity of a governing theory capable of providing a reference frame for this science. In contrast, accounting, if it is considered a profession based on a set of practices and procedures that are commonly used among the accountant community around the world, requires nothing but an organization. The framed boundaries for these practices and procedures shall be clarified to enable practical application problems without focusing on the importance of the intellectual links that bring together the components of this framework or the logic and consistency of these components.
3. The debate about whether the fair value basis can be applied, or the debate about its contribution to the occurrence of financial crises or not, does not stop at these limits. Instead, this goes to a further extent that extends to a crisis in the depth of accounting thought and its approach, where the application of this basis is linked to a change in One of the vital accounting principles that appeared and accompanied accounting since its inception, which represents one of the essential elements of accounting theory and one of the fundamental pillars of many intellectual dimensions in accounting, which is the principle of historical cost (as one of the products of the standard approach). There is no clear evidence of the validity of this talk except for the change that was conducted by the (FASB and IASB) in their common conceptual framework in naming (the historical cost principle) and changing it to the name (measurement principle).
4. Attempts to formulate and build the accounting theory are related to the extent of reliance on both the two

primary research methodologies in accounting (the standard approach) and (the positivist approach). While some opinions go to say that the (standard approach) has succeeded to no small extent as a basis for laying the main building blocks of the accounting theory. The opinions differing from it say that (the positivist approach) is the most practical accounting approach. It is the best approach for formulating and building the accounting theory, so other opinions go to say that the formulation and construction of the accepted and standardized accounting theory must be based on the compatibility between the two approaches, where absolute dependence on anyone is not possible The two curricula without the use of the tools, methods, and logic of the other curriculum.

5. The recognition of the existence of environmental factors and their impact and the conflicting opinions about the possibility of creating intellectual grounds that establish the basis for building an accounting theory with global features should not be a reason for not continuing the attempts to establish such a theory, especially with the changing features of the environment in which accounting operates in the present day and its direction towards the global dimension. , In addition to the difference in the viewpoint towards the users of accounting information with the introduction of the concept of global use of information, which cannot be accessed and achieved without relying on a logically acceptable and universally unified intellectual basis, which requires in the first place the necessity of cooperation between all parties of the international accounting community where it is located on It is the responsibility of these parties to settle the various concerns and try to search for areas of standard solutions instead of continuing to discuss the differences and differences between them, and although many parties within the international accounting community believe that this matter is difficult and perhaps impossible, but the joint effort between (FASB) and (ISAB) Which resulted in defining the objectives of the financial reports and the qualitative characteristics required to be met in the

accounting information, which constitute the essence of the framework The (joint) accounting conceptual on the one hand, and the severe attempt by many countries around the world to adopt international accounting standards as a first step in the direction of standardizing accounting concepts and practices globally.

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