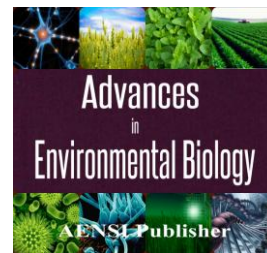




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University and Entrepreneurial Spirit In Students

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ABSTRACT

Based on the technological environment and the unemployment rate, the entrepreneurship is a useful solution by which the employment and self-employment levels improve and the economic development of the countries grows. Entrepreneurship is not an inherited property, but it can be acquired (Najaf Abadi, 2010). The entrepreneurship might be trained under specific situations. In doing so, the universities play an essential role in this field. The present study seeks to examine the entrepreneurial attitude of the accounting students in Southern Khorasan. To achieve the research objectives, four hypotheses are developed and the required information is gathered from 115 individuals of the population who are selected by random sampling. The required data is collected by the questionnaire of Elaine Binch (2007). The results of univariate t-test, independent t-test and ANOVA reveal that the universities of Southern Khorasan create the entrepreneurial spirit and the required measures for the students. The other findings indicate that the entrepreneurial attitude of the University of Applied Science and Technology is much higher than the other universities; however, this is not significant. Furthermore, no significant difference is found between the entrepreneurial attitude and the demographic characteristics of the individuals.

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INTRODUCTION

Technological changes and evolutions are the main specifications of the present age. The waves of these changes have either intentionally or unintentionally affected our lives. The skillful, creative and intellectual individuals of the society help in adapting to changes and global competition. Iran is strongly confronted with the need to have a growing and progressive education system. The fast growth of the population and increase of the rate of unemployment among the students and graduates of the universities and the related problems are the other challenges of the society. In the present situations, entrepreneurial activities, entrepreneurial spirit and human entrepreneurship are the factors which have changed the economic, social and industrial aspects of a country. Based on Timmonz, entrepreneurship is the creation and generation of a valuable insight from nothing [3]. The entrepreneur is the one who has the ability of perception and using opportunities. The entrepreneur can nurture his idea and thoughts and convert them into a new service or product and create value [7]. Entrepreneurship is one of the significant sources of human societies. The source which is attributed to the human creativity is cheap and indefinite. Today, everyone has found that those societies which rely on the thoughts of their individuals have been more successful. The underground sources in developing countries might be considered as one of the barriers of development. However, the lack of these resources in some countries made the individuals use their thinking ability, creativity and innovation to have a developed country. The present age is the age of thoughtfulness, creativity and the combination of thoughts and innovations. The countries must pay special attention to the entrepreneurship to develop the country. The quick changes in the society and the necessity of active adaption to these changes have increased the value of entrepreneurs in the global economic activities. The achievement of competitive advantages and solution of some problems such as unemployment and non-development require higher entrepreneurship. Training entrepreneurship is considered

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as one of the strategic functions for growth and development. The young individuals of the country are the future experts and will be able to play effective roles in having an independent business only by utilizing entrepreneurial skills. In doing so, training entrepreneurship became one of the most important and widespread activities of the universities. The first training periods of entrepreneurship began from the late of 1960s in the United States of America. In the present age, many universities all around the world include this lesson in their charts [9]. Accounting major which has a direct relationship with the business environment is not an exception. Educating entrepreneurship is defined as one of the significant lessons of this major. Generally, study on educating entrepreneurship has been considered in 1990s. Some items such as developing research methodology for measuring the efficiency of training entrepreneurship and its content have been regarded. The present study seeks to find whether the universities have been successful in training and educating the entrepreneurship spirit.

Statement of Problem:

Because of the specific roles of the entrepreneurs in developing and growing economic situations and social evolutions, many of the governments in the developing and developed countries try to encourage and direct the entrepreneurial operations. The entrepreneurs are skillful in recognizing the opportunities and positions and are considered as the real pioneers of changes in economic and social evolutions [10]. Various factors impact the national production and its increase and some of these factors are known as the prerequisites of the national production. The main factors are: development infrastructures and capability of the labor in creating and enhancing the entrepreneurial culture. The students of the technical majors might contribute in national production, based on the fact that the technical labors and managers help in increasing national production [1]. One of the biggest challenges of different societies is the students who are free of personal abilities and required skills for establishing a business. This indicates that the graduates should develop the entrepreneurial culture. It must be mentioned that developing entrepreneurship should not be planned after graduation; however, this culture should be developed during the education period and the entrepreneurial spirit should be reinforced in the universities. The successful entrepreneur should be able in analyzing and managing the financial and accounting information. Unfortunately, most of the entrepreneurs do not have strong abilities and might not analyze the data in a suitable manner. This factor causes failure in business process. Key Yerloof (1979) identified three characteristics for the successful entrepreneurs:

1. **Innovation:** The entrepreneur should identify the business opportunities resulted from changes in demand and new technologies.
2. **Investment:** The ability to find and provide venture funds for a company.
3. **Management** after beginning to work.

Kerzner (1979) argues that the main economic problems of each society are derived from the lack of perception of the opportunities. In other words, entrepreneurship is defined as the awareness from the profitable and undiscovered opportunities. Rolich believes that the entrepreneur is the manager, supervisor and cooperator of the manufacturing operations. The planner, innovator and final decision maker are the other traits attributed to the entrepreneurs. Mag Wiyer also believes that an entrepreneur should pay attention to the social ideas, norms, bonuses, behaviors, individual and practical goals and education. Vesper believes that the entrepreneur improves the competitiveness in the market and seeks for transferring technology and presenting new ideas and investing in new jobs. The most important achievements of the entrepreneurship in developing countries are creating jobs, welfare, wealth and proper job opportunities.

Developing entrepreneurship culture requires special attention in training entrepreneurship. Developing entrepreneurship is very significant and the fourth plan of economic, social and cultural development of Iran takes a special look at the entrepreneurship and supporting the self-employment programs. According to this article, the government should take effective actions to modify the education system of Iran in order to enhance the abilities, creativity, skills, innovation and nurturing plans for graduates. In addition, this plan made the government provide the qualitative and quantitative settings for nurturing the expert, knowledgeable, creative and entrepreneur labor consistent with the software requirements [5]. Drucker believes that the accountants should confirm the changes in the business needs which have been reinforced because of the changes in the information technology and entrepreneurial schemes. Nowadays, different businesses have various information needs and the accountants must meet these requirements. The accounting faculty has made great strides to nurture students who are expert at the entrepreneurial economy. The accounting faculty intends to make the students familiar with the significance of the cash flow reporting. The accounting students have always used traditional methods to prepare cash flow statements. These statements are prepared based on the historical data and are considered as a necessary part of the annual financial statements of the publicly held corporations. It is taught that the indirect method for preparing cash flow statement does not have useful information content for the entrepreneurs. On the other hand, the direct method satisfies the whole requirements of the generally accepted accounting principles and meets the needs of the entrepreneurs. It must be mentioned that the financial accounting standards board (FASB) encourages companies to use direct method for preparing cash flow statements. The board also requires firms to prepare cash flow statements as a part of monthly financial reports.

Furthermore, rather than considering the cash flows reporting as a part of financial accounting, it is known as a part of management accounting. The main objective of this training is that the students perceive that the certified accountants should recognize their customers in order to be aware of their information needs. Their needs include information about the cash flows or other information required for the entrepreneur by which he could make effective decisions. The involved challenge is that the information which is understandable should be presented to the entrepreneurs. Obviously, the entrepreneurs are not expert in all business fields. Therefore, the task of the accountants is providing on time and usable information for them. For example, the entrepreneurs need repeated reports about the cash flows and prediction of future cash flows to direct them in making useful decisions. It shows that there is a narrow relationship between the accountants and business world from the perspective of the entrepreneurship and the accounting students should completely recognize the business environment. Drucker (1985) believes that accounting is one of the entrepreneurship tools; the accounting profession will be successful in maintaining its social position when it could provide the required information of the goal society. However, the findings of the previous studies reveal that different aspects of the entrepreneurship have not been studied [4]. The present study intends to examine and measure the achievement levels of the universities in creating entrepreneurial spirit in accounting students of Southern Khorasan universities.

Theoretical Background and Literature Review: Entrepreneurship:

Entrepreneurship is a term rooted in French and it means commitment to work. The entrepreneur is the one who accepts the responsibility of organizing and managing a new risky business [6]. Based on the Webster's terminology, the entrepreneur is the one who commits to accept and manage the risks of an economic activity [11]. Entrepreneurship is a type of human action grained in economic activities. However, the economists argue that entrepreneurship is an extra-economic phenomenon. That is, some of the activities which have deep impacts on the economy do not have fundamentally economic nature [22]. The entrepreneur is the one who accepts, organizes and commits the risks of an economic activity and finds a growth opportunity and establishes an organization for achieving the objectives [21]. Until 1980s, three extended waves improved the entrepreneurship:

The first wave: public blasts of study and research in terms of publishing the books about the lives of entrepreneurs and the history of their companies, the ways they established personal businesses and the methods they used to become quickly rich. This wave began from the middle of 1950s.

The second wave: This wave began from the 1960s and included the majors about training entrepreneurship in fields of engineering and commercial management.

The third wave: This wave includes the increasing interest of the governments in researches about the entrepreneurship and small businesses and encouragement of the small businesses to research about the industrial innovations. This wave began from the late of 1970s [3].

Types of Entrepreneurship:

Entrepreneurship or risky businesses are the dynamics of economic development and the entrepreneurs are at the heart of the risky businesses and seek for opportunities and must have creativity for being successful. The commentators provided different divisions for entrepreneurship and the most important ones are:

1. *Personal entrepreneur (independent entrepreneur):* This is the one who establishes an independent business, identifies opportunities and coordinates the resources and facilities. The independent entrepreneur concentrates on innovation, development of processes and producing productions or new services.

2. *Internal entrepreneur:* The significance of thinking and entrepreneurial processes in large businesses has been much emphasized and the researchers concentrate on the ways they establish entrepreneurship in the official structure of the companies. Korn val and pergeman believe that internal entrepreneurship is a process by which the products, processes and new ideas are developed in the organization [12]. This type of entrepreneurship is the process in which the innovated products or processes are emerged from establishing entrepreneurial culture in an organization [18].

3. *Organizational entrepreneurship:* This type of entrepreneurship means the commitment of an organization in producing and consuming new products, modern processes and organizational system [18]. Organizational entrepreneurship provides the situation in an organization which helps the individual or groups to develop the internal entrepreneurship process in a more effective manner. The organizational entrepreneurship also involves the dynamics for encouraging individuals to take effective entrepreneurial actions [20].

The Significance of Entrepreneurship:

The economic development process in the developed countries indicates that the economy is affected by entrepreneurship and the entrepreneurs play key roles in developing the economic situations of the developed

countries and the non-developed countries have ignored the significance of the entrepreneurs in economic development. In Iran, however, the entrepreneurship has not been popularized. There is no way other than entrepreneurship to survive the country. The countries require entrepreneurs to develop the economic situation because the entrepreneurs establish new businesses and create jobs for many of the unemployed population.

Linking entrepreneurship and accounting:

Business faculty of S T Thomas University conducted a comprehensive study about the training program of business sciences for 2000 students participating in the training periods. One of the necessary training periods introduced in the new education environment is about holding a new business training period which includes the ethical and operational principles of business bases. Accordingly, the university defines a group which is composed of the whole training groups of business sciences with different experts.

Most of the times, the training team has four members and it requires at least one member who is expert at entrepreneurship and one member who is expert at the financial and accounting fields. This training period covers the traditional applications of business; however, the main objective of its learning is identifying the entrepreneurial process and nurturing the students who are completely familiar with the business process. In this period, the educational materials include training of entrepreneurial, accounting and financial sciences focused on the consistency of the business.

Training teams of the universities emphasize on the significance of understanding the business language (accounting) by all students. Simultaneously, the training team should consider that the accounting students in the future should have a complete understanding from business because their main task is preparing and reporting the required information for the business process. The accounting and entrepreneur faculty are committed to use entrepreneurship in the training program of business as a link between accounting and entrepreneurship.

For many of the businesses students, entrepreneurship is the center of gravity of familiarity with accounting. In doing so, the accounting faculty invited some lecturers from the other majors to speak about the significance of linking accounting with other scientific majors. They tried to motivate the master students of accounting and entrepreneurship to register in the training period.

Linking Entrepreneurship and Accounting in the Training program of entrepreneurship:

The entrepreneurship faculty uses different opportunities to combine the accounting and entrepreneurship majors. The master students of entrepreneurship are required to register in a class called “entrepreneurship bases”. Holding this period causes better learning of cash flows management. Entrepreneurship professors teach the key concepts to the students by teaching accounting to them. By doing so, the students learn to better perceive the concepts related to the cash flows. Most of the time, the people from the accounting faculties or the accounting practitioners are invited to lecture in these classes or become a member of the training team. In some cases, some related topics are displayed by the interactive relationships between these two majors. Different entrepreneurial choices are used for the master students of entrepreneurship and most of them are included as the public goals of both majors. For example, the students spend several hours in various classes for learning the methods of cash flow management. One of the required skills for the students is preparing a schedule from the information needed by the accountants and the entrepreneurs also need this information for the better management of cash flows in crisis. This skill is taught by the training team and by the cooperation of the accounting faculty. In addition, the entrepreneurship and accounting students might provide proposals about using this skill for achieving some methods of cash flows management. To implement entrepreneurship, however, a lecturer from accounting profession is invited to the classes to teach the financial information required by the business students. The students in these classes are invited to some projects for their internships which are based on the financial reporting systems. There are advanced managerial reporting systems which help the entrepreneurs in managing cash flows and accounts receivable. The management and governance entrepreneurship training periods are the other periods which provide different chances for linking entrepreneurship and accounting.

The interesting approach of this period is providing patterns for predicting financial statements which are trained by accounting and entrepreneurship lecturers. The other entrepreneurship period is the one which is based on the business plans and its establishment process. In doing so, the training team allows the accounting faculty to train the significance of close relationships between the entrepreneurs and accountants. In a part of the training period, the students learn how to recognize the information which the entrepreneurs and managers need in a growing business field. Furthermore, they learn how to prepare this information. The professors use different training methods including written or oral methods, practical and acting exercises, speeches and communication with professional people.

Regardless of the considerable studies about the impact of entrepreneurship training on changing the attitude and increasing the entrepreneurial capacities of the practitioners; there is no comprehensive study in Iran

which has evaluated the entrepreneurial attitudes among the students of entrepreneurship management or other majors (such as accounting). In the present study, the most relative studies to this topic have been presented.

Ahmadi (2006) assessed the entrepreneurship training among the bachelor students of electrical engineering of Tehran University. This study aimed to identify the training needs of the students about the entrepreneurship. The findings revealed that the curriculum of electrical engineering has not nurtured the required knowledge and skills of the entrepreneurship among the students. The results also showed that the graduates who have high entrepreneurial spirit are not ready to have an independent job, because these students do not make serious try to have sufficient knowledge, attitude and skills during their study. The findings also showed that the required knowledge and skills of the students include: creating an incentive to establish a business, knowledge and skill of business feasibility, the ability to establish a business, evaluating the present situation and planning for developing a new business.

Samadi and Shirazi [12] examined the relationship between school situation and the entrepreneurial spirit of the female students. This was a descriptive correlation study using a sample of 180 directors and 150 female students of the second and third classes of Isfahan high school. Their findings revealed that there is a positive significant relationship between organizational climate and entrepreneurial spirit. The indexes of entrepreneurial spirit (creativity, self-esteem, achievement motivation, internal control source, futures and risk) are found to be higher than average among the students. The researchers found that there is a significant relationship between the indexes of organizational climate (intimacy, disengagement and deterrence); however, there is no significant association between other organizational climate indexes (spirit, resignation, influence, emphasize on production and compliance) and entrepreneurial spirit. Finally, there is no significant association between the climates of the high schools and conservatories in creating entrepreneurial spirit.

Badri [13] conducted a study to determine the entrepreneurial abilities of the students of Isfahan University. The findings of this study are as follows:

a) The entrepreneurial abilities (characteristics) of the students (including independence, internal control, achievement motivation and creativity) are higher than average. The other finding is that there is a significant relationship between the entrepreneurial abilities of the students of the first class and last class.

b) There is no significant association between the entrepreneurial abilities of the students going to the entrepreneurship center and other students.

c) The risk score of the students is lower than the average measure score.

d) The academic educations are not effective in nurturing the entrepreneurial characteristics of the students.

Yarayi [16] examined some of the entrepreneurial spirits of the students and compared them with the industry managers. He found that there is no significant difference between the entrepreneurial characteristics of the students and their gender, age, place of birth and the education level of the parents.

Azizi [14] found a significant relationship between the individual characteristics (independence, creativity, risk, achievement motivation) of the bachelor and master students of Shahid Beheshti University and the entrepreneurship level. Azizi also found that the fields for nurturing entrepreneurship have not been prepared.

Hezar Jaribi [15] investigated the entrepreneurship level of the students of human science in the cultural and social journals of Tehran. He tried to identify the entrepreneurial characteristics of the students of human sciences and the role of the academic training periods in creating entrepreneurial spirit. This study found a significant relationship between the entrepreneurship and the periods of training achievement, risk and creativity.

Shekar Shekan et al., [17] examined the relationship between achievement motivation, risk, creativity, self-esteem and the entrepreneurship of the students of Shahid Chamran University of Ahvaz. Their findings revealed that there is a significant relationship between achievement motivation, risk, creativity and self-esteem of the students and their entrepreneurship.

Soukhtanlou et al., evaluated and compared the impact of psychological abilities of the students on their entrepreneurship level. They showed that the education levels and different academic periods do not increase the entrepreneurial levels of the agriculture students. In addition, the lack of sufficient incentives for the tendency of the students to the entrepreneurship and the lack of accurate entrepreneurial training are the barriers of developing entrepreneurial perspective among the students. Finally, this study focused on the following items: the necessity of reviewing the present curriculum, more cooperation between the universities and academic entrepreneurial centers and entrepreneurship-centered programs in all agricultural periods.

Howard also conducted a study about the entrepreneurial abilities. The sample of his study composed of 450 students. Howard examined the impact of nurturing entrepreneurial abilities, independence, risk, achievement motivation, internal control, self confidence, venturing and creativity on the entrepreneurship of the students. The findings revealed that there is a direct relationship between these abilities and the entrepreneurial ability of the individuals.

Hansemark examined the role of training in increasing the locus of control of the individuals. He found that holding training periods influences on the internal control.

Research Objectives:

The main objective of this study is to examine the entrepreneurial attitude of the accounting students. This study seeks to study and investigate the entrepreneurial attitude of the accounting students of the University Applied Science and Technology, Payam-e-Noor and Azad University in Southern Khorasan. This study also aims to examine whether the accounting students of Southern Khorasan have sufficient levels of entrepreneurial attitudes.

Research Hypotheses:

The following hypotheses are developed:

H1: The universities of Southern Khorasan are successful in creating entrepreneurial spirit among the accounting students.

H2: There is a significant difference between the entrepreneurial attitudes of the accounting students of different universities.

H3: There is a significant difference between the entrepreneurial attitudes of the female and male students.

H4: There is a significant difference between the entrepreneurial attitudes of the students of junior college and bachelor students.

Research Methodology, Sample and Population:

This is a descriptive survey classified as an applied study. The required data is gathered by library method and through field studies. We have used a standard questionnaire introduced by Elain Binch. To analyze the data, univariate t-statistics, independent t and ANOVA are used. The research sample is selected through random sampling and 115 students of accounting in the University of Applied Sciences and Technology, Payam-e-Noor and Azad in Southern Khorasan. The sample is described in table 3.

Descriptive Analysis of Data:

Based on the received questionnaires, the descriptive information is shown in tables 1 to 3.

Table 1 represents the frequency of the accounting students in terms of their gender.

Table1: Frequency distribution of the accounting students in terms of their gender

Gender	Frequency	Percentage
Male	45	39/1
Female	70	60/9
Total	115	100

Based on table 1, 60.9 percent of the students are female and 39.1 percent of them are male.

Table 2 represents the frequency of the accounting students in terms of their education level.

Table 2: Frequency distribution of the accounting students in terms of their education level

Education level	Frequency	Percentage
Junior college	55	47/8
Bachelor	60	52/2
Total	115	100

As shown in table above, 55 accounting students have junior college degree and 60 of them have bachelor degree.

Table 3 represents the frequency of the accounting students in terms of their university type.

Table 3: Frequency distribution of the accounting students in terms of their university

University	Frequency	Percentage
University of applied science and technology	40	34/8
Payam-e-Noor University	40	34/8
Azad University	35	30/4
Total	115	100

As shown in table above, 34.8 percent of the students are from the University Applied Sciences and Technology, 34.8 percent are from Payam-e-Noor university and 30.4 percent are from the Islamic Azad University.

Results:

H1: The universities of Southern Khorasan are successful in creating entrepreneurial spirit among the accounting students.

Using univariate t-statistics for the first hypothesis, the findings are shown in table 4.

Table 4: Comparing the average marks of the entrepreneurial attitude of the accounting students

entrepreneurial attitude of the accounting students	Empirical mean	Std. deviation	Theoretical mean	Mean variances	t	Degree of freedom	Sig. level
	81/44	8/76	66	0/70	18/92	114	<0/001

The results of t-test showed that the average marks of the entrepreneurial attitude of the accounting students are significantly different ($P < 0.001$). In other words, the universities have been successful in creating an entrepreneurial spirit among the accounting students.

H2: There is a significant difference between the entrepreneurial attitudes of the accounting students of different universities.

Using ANOVA, the results of the second hypothesis are represented in table 5.

Table 5: Comparing the mean grades of the entrepreneurial attitude of the students

University	Mean	Std. Deviation	F	df	P
University of Applied Science and Technology	85/18	9/35	0/92	(112,2)	0/40
Payam-e-Noor University	80/33	9/14			
Azad University	83/03	7/54			

Based on table 5, there is no significant association between the entrepreneurial attitude of the students of different universities ($P > 0.05$).

The calculated t (0.92) is lower than t in the table (3.07) with the degrees of freedom of (112,2) at 0.05 level. The second hypothesis is then rejected. In other words, there is no significant association between the entrepreneurial attitudes of the students of different universities.

H3: There is a significant difference between the entrepreneurial attitudes of the female and male students.

Using independent t-test, the results are shown in table 6.

Table 6: Comparing the mean marks of the entrepreneurial attitudes of the male and female students

Variable	Mean	Std. Deviation	T	df	p
Female	81/99	9/20	0/83	113	0/41
Male	80/60	8/05			

As shown in table 6, there is no significant difference between the average marks of the entrepreneurial attitudes of the male and female students ($P > 0.05$).

The calculated t (0.83) is lower than t in the table (1.98) with the degree of freedom of (113) at 0.05 levels. Therefore, the third hypothesis is rejected. In other words, there is no significant difference between the entrepreneurial attitude of the male and female students.

H4: There is a significant difference between the entrepreneurial attitudes of the students of junior college and bachelor students.

Using independent t-test, the findings about the hypothesis is shown in table 7.

Table 7: Comparing the average grades of the entrepreneurial attitudes of the students

Variable	Mean	Std. deviation	T	df	p
Junior college	81/91	7/96	0/54	113	0/59
bachelor	81/02	9/48			

According to table 7, it is found that there is no significant difference between the entrepreneurial attitude of the students who have junior college degree and bachelor degree ($P > 0.05$).

Because the calculated t (0.54) is lower than t in the table (1.98) with the degree of freedom of (113) at 0.05 levels, the fourth hypothesis is rejected. In other words, no significant association is found between the entrepreneurial attitudes of the students with the degrees of junior college and bachelor degree.

Conclusion and Discussion:

Entrepreneurship is the main condition of development in each country. Different countries pay special attentions to the entrepreneurs and try to reinforce the entrepreneurship and establish a suitable background for the development of the country. As a result, it seems necessary to recognize the present situation for developing the entrepreneurship. The present study aims to examine the entrepreneurial attitude of the accounting students in Southern Khorasan. The results of testing hypotheses reveal that the accounting students of the Southern Khorasan universities have sufficient entrepreneurial attitude. In other words, the universities of Southern Khorasan have been successful in creating entrepreneurial spirit among the accounting students. Furthermore,

based on the missions of University of Applied Science and Technology and the curriculum of the accounting major, the students of this university are expected to have higher entrepreneurial attitude. This expectation is due to the fact that the students of this university have learnt more scientific skills than the other students. The other results showed that the University of Applied Science and Technology has the highest mark of entrepreneurial attitude; while Payam-e-Noor University has the lowest score among the accounting students (80.33). This difference, however, is not much significant. Based on the nature of the practicality of most lessons of University of Applied Science and Technology, it seems natural that the students of this university have higher entrepreneurial attitude. On the other hand, the lessons are taught only in theoretical manner in Payam-e-Noor University and that is the reason for the lowest score of entrepreneurship among the students. The other objectives of this study are examining the relationship between gender and education level with the entrepreneurial attitude of the students. The gender and education level are found to have no significant relationship with the entrepreneurial attitude. It was expected that the male students have higher entrepreneurial attitude than the female students. However, the findings reveal that the male students of the University of Applied Science and Technology are not much interested in entrepreneurship. This result is attributed to the improper economic situation, lack of suitable background for entrepreneurship in accounting and engagement in fields other than financial and accounting. This will lead to non-concentration on accounting profession and innovation.

Based on the findings, the suggestions of this study are:

- The curriculum of the Payam-e-Noor University should be revised so that more practical units are included and the students become familiar with the real business environments.
- The internship and financial project should be included in the accounting curriculum of Payam-e-Noor University.
- The students should have practical visits from the real working environment in terms of some scientific activities.
- The curriculum of accounting should have a briefing plan, because the students are required to become familiar with the real working environment.
- Workshops and courses in accounting should be held and the lessons should be taught in terms of problem solution, experimental learning and results mining.

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