



Professors and Instructors' Teaching Role in Re-convergence of Knowledge Offshoots: towards more integrity; a look at management, law, and accounting

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Abstract

This study is of two folds: initially on the one hand, it argues for the need to slide away from the compartmentalization of various academic fields in order to converge in one way or another to economize in resources, inclusive of time, human, or budgetary, among other things, by getting to know about research in other academic fields which seemingly appear to differ but in essence follow similar lines of study. On the other, it seeks the students' viewpoints on a couple of issues related to academic study and research, specifically the area of convergence of various branches of human knowledge, i.e.: what is ordinarily viewed as fields and subfields and offshoots of knowledge, here as our case in question, management, law, and accounting. To collect the participants' viewpoints, a couple of steps were followed inclusive of semi-interview type dialogs, development of an open-ended questionnaire, a couple of close-ended questionnaires because of modifications, and finally the final close-ended one tallied. Hence, in the final run of the questionnaires developed and administered, a close-ended questionnaire was administered to some 30 participants of both genders but the gender factor was not counted as that relevant in the final frequency count. The upshots of the study, in the form of the participants' viewpoints, presented according to the frequency of occurrence of their responses, along with the conclusion part closes this short paper.

Keywords: management, teaching, law, compartmentalization, re-convergence, accounting

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Introduction

'First things first', one might ask why a conference or a paper on management, accounting and Law. Seem Diverse? In the first glance, that might seem so but we are to, a little bit, delve into these fields to see how they are quite interrelated and perhaps each and every field of study or expertise would be caught in a corner if the other fields and subfields do not come to its rescue.

We start with management. The most tangible instance would be a conference like this international one. Without sound prudent management inclusive of but not limited to having a bird's eye view on how the rest of pieces of the puzzle should come together, carrying out the preliminaries long before the convening date, finding referees of the right caliber, holding evaluation sessions, among many other things, such a conference would not come into reality. Then, the whole plan to be actualized required an appropriate management. Could it be done without considering the costs and other financial matters? The answer is a flat NO. Accordingly, It is the realm of accounting which we enter. Could it be done without limiting and delimiting lots of factors so that everybody should know what is right and what is not; what is permissible and what is not; what is plausible and what is not; among many other things. This is where law governs. Without 'laws and regulations', which of course just like almost all other things should be 'fair', (Azimi, 2010, 2011, 2016c, Azimi and Azimi, 2020) things would not be where they should. But why should human communities differ while there are laws in almost all of them? This opens up our discussion of the law and its status.

Law:

As historical excavations confirm, the oldest form of law code dates back to tablets found at Tell Mardikh area [from an ancient city called Ebla] in present day Syria belonging to 4400 years ago discovered by an Italian some 50 years ago; however, the most famous one is perhaps that of Hammurabi's code (an eye for an eye and a tooth for a tooth) that many people have heard of; he ruled the Babylonian Empire in Shoush.

This phrase, along with the idea of written laws, goes back to ancient Mesopotamian culture that prospered long before the Bible was written or the civilizations of the Greeks or Romans flowered. "An eye for an eye ..." is a paraphrase of Hammurabi's Code, a collection of 282 laws inscribed on an upright stone pillar. The code was found by French archaeologists in 1901 while excavating the ancient city of Susa, which is in modern-day Iran ... (Retrieved from the Internet, on November 22, 2020)

Actually, a clear-cut definition of law which every expert accepts instantaneously is out of reach as some might say that law is an art and some call it a science or both. This definition has been given by Wikipedia: Law is a system of rules created and enforced through social or governmental institutions to regulate behavior, with its precise definition a matter of longstanding debate. It has been variously described as a science and the art of justice. [Wikipedia] (Retrieved from the Internet, on November 22, 2020) Why is it so much a matter of debate then?

It is simply because, to name a few:

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1. Rulers who enforce the law seem to enjoy leaving some sort of their personal touch in the law to show that they are somebody: The 'This is ME case', amongst other reasons regarding the rulers, showing man's pride, avarice and other vices (many massacres occurred throughout man's history merely because of selfishness of the rulers who wanted the law to change according to their will – the will or wishes of the ruler];

2. Limited knowledge of the rulers or the flaws of their unfair systems;

3. Societies' customs, religions and other social factors differ (Azimi, 2006, 2008), and these are some of the bases of the law in one way or another;

4. As societies improve and new discoveries come into being, i.e.: the role of technology, (Azimi, 2009, Azimi and Azimi 2020, Mohagheghnia et al, 2014) new rules and regulations might be required;

5. Budgetary or financial fluctuations might require some modifications in rules and regulations out of mere economic needs. (Azimi 2010, 2016b, Azimi and Farahani, 2011) Most of us have probably heard of the change of the name of Kiwi Fruit from monkey peach into other names up to its final name kiwi through changes of rules and regulations so that the profits of Australians are guaranteed.

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Then, the rules of various places on earth differ from each other to different extents. To clarify the point, a quite recent tangible instance might suffice to the following effect. There is the recent case of military agreements between Japan and Australia for further training of their troops on each other's soils. In the former, there still exists capital punishment but as Japanese are calm people in general, it might not even be performed once in a blue moon but it exists in the law anyway for multiple murders and the like while in the latter, such a capital punishment does not exist in the law at all. Hence, Australian military might worry about probable cases of execution or capital punishment when they serve or practice on the Japanese soil. In spite of all this because of the need they felt of greater prospective foe(s), they tolerate the trivial differences in law. (The information is partly internet retrieval on November 22, 2020 – the Guardian Analysis)

Some of the differences in law arise from values and or political systems. Again, an example might help: in Japan a cat is seen as an animal or sometimes a pet to be fed and protected; in another close by country, not only a cat, but also a dog, a monkey, a bat, or some other creatures are regarded as food. What are then our expectations? It remains to be an open question to us all.

Teaching:

What a pity! Now, to eat a cat or dog or not becomes a matter of instruction, among other things. Hence, here is where the issue of teaching comes into the scene. With respect to teaching, there are lots of shared values and virtues that almost all (normal) societies had better take care of in their instructional texts whatever the roots of those virtues are: the badness of thievery; fairness in all respects; the value of

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attempting to reduce others' suffrage and destruction, let alone annihilation, whether human or animal or even forestry; to help the poor whether 'mental poverty' or the 'material' one, to name just a few.

Then, teaching had better cover, on the one hand some issues, concepts and virtues that are internationally shared by the race of 'sapiens-sapiens homo-sapiens' i.e.: the man today, as we live in a global village, and on the other, some local matters which are required or might be needed according to the needs and necessities of life variations at different locales around the world. This might also peripherally refer to the concept of de-compartmentalization or re-convergence, which would mean to be an attempt towards reintegration of the world population towards a shared happy destiny rather than masochistic self-destruction for no rational tangible causes, or even bitter confrontation and annihilation.

Accounting:

4 What does accounting have to do with all this, both its relationship with management and accounting, and the issue of re-convergence of academic branches? We observe that following man's immediate needs, i.e.: oxygen, water, and food (Azimi, 2006, 2008, 2020), the more varied and the larger in quantity the merchandize of a person becomes, the more accounting becomes necessary in order to include the more and more expanding details.

Without accounting, at both macro-level and micro-level, the systems and subsystems could not get to know how to manage costs and expenses, to attain sustainability on the one hand, and count on revenues obtained on the other, through knowing about all the definite and probable resources which might always face fluctuations. Otherwise, the two sides of debtors and creditors could not have been calculated and obtained, and a balance would not have been attainable at ease, the upshot of which would be bankruptcy.

Management:

Without the management's setting everything at its proper time and place and position, there would have been a hotchpotch in which the output may not at all be desirable. If the management is well-informed and is not bullied by any outside overriding force and does not have to play the role of a puppet, it would truly be able to bring prosperity to a nation and in a wider scope the totality of all management to all nations.

It is the righteous fair management (Azimi and Azimi, 2020) that would make scientific, but always fair and humane, use of both the law and accounting, among other things. While the former, law, is used as a framework within which to maneuver in order to answer the fair needs of human beings, as well as other creatures of course, the latter's experts, accounting systems and subsystems, at both macro and micro levels estimate and calculate what they are supposed to in order for the whole gigantic socioeconomics to work soundly. It should be noted that this whole argument should not be misinterpreted as some sort of communist-socialist viewpoint though, since each individual's real extra work must be rewarded properly, which is the job of the managerial system to undertake its responsibility, controlled by both fair judicial



systems and an unprejudiced accounting, so that no class of a society would and could impose themselves on the rest, whoever they are or they might be.

Questionnaire, its Administration and the Results

On the quantitative side of this study, following semi-interview dialogs, some students of various fields of study to whom we had access, through the whatsapp, out of a pool of more than a thousand, were randomly selected and after they agreed to be asked questions regarding this study, their viewpoints were gathered and a questionnaire was formed to see how similar participants would respond through questionnaires+. After a couple of revisions and modifications, the concluding questionnaire was developed and was administered to some 30 participants in the study. Their responses were categorically classified based on frequency of responses. The questionnaire which was administered to seek the ideas of some 30 participants of both genders provided the following results ranked according to the frequency of occurrence of each response:

1. There should be much more optionality, in the form of optional units, for undergraduate students of various fields of study;
2. No field alone, whether metaphysics or else per se, could suffice or seem to have explanations for all phenomena and could have monopoly to take charge of everything;
3. The much needed fields are the ones which help the local peoples' welfare and answer the needs of the native population;
4. We had better first look at the needs of the people in the area and only then establish a department or similar institution [To found various fields of religion, based on sheer personal interest, sounds baseless];
5. Professors' and instructors' viewpoints are the major source of opinion-forming and knowledge formation;
6. More branching and further sub-branching might camouflage the real intent of some money hungry charlatans in the way of creating an excuse for the formation of certain so-called new fields of medicine in which there is a possibility of misuse of some unattested substances for the purpose of curing certain disorders merely based on baseless claims in the absence of some organization for cross-checking;
7. No field per se could bring happiness and prosperity to man by itself;
8. There are similar concepts and issues shared in some fields but the apparent terms and coinages might vary;
9. More shared courses with students of European countries and the States sound preferred;
10. Those who enjoy knowledge of just one specific limited domain or one very sub-field of an area but lack an eagle's view of knowledge in its approximate holistic fuzzy form do not seem to succeed well in their career and/or personal life;

Conclusion:

To put all in a walnut shell, participants seem to support that a move towards more integrity of the compartmentalized branches and specialties, i.e.: a return towards the convergence of various university fields of study, might be sound and even rather idea and more interaction amongst various fields would



enhance the application of the findings of other fields in one's own and this in turn would prevent from the depletion of resources needed to carry out sustainable research. Management, law and accounting, among other fields, have things to lend each other through using the findings of one another. This would in turn inhibit waste of resource of various types and would faster pave the way for mutual understanding, more convergence, and prospective prosperity of man on earth. Further research in the area is hereby proposed.

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