

ANALYTICAL STUDY OF THE EFFECTIVENESS OF USE OF NORMATIVE AND POSITIVE IN THE AREA OF AFFIRMATIVE THEORIZING ABOUT ACCOUNTING

Dr. Hassan Tawfiq Mahmmod^{1*}

Assistant Professor, Accounting Information Systems Department, Faculty of Economics and Administrative Sciences, Zarqa University, P.O. Box 132222, Zarqa 13110, JORDAN.

Dr. Talal A. Al- Kassar²

Associate Professor, Accounting Department, Faculty of Economics and Administrative Sciences, Zarqa University, P.O. Box 132222, Zarqa 13110, JORDAN.

ABSTRACT: *The aim of this research is to study and analyze the effectiveness of the use of both normative and the entrance gate positive conceptual knowledge in the area of accounting, to detect the appropriate strategy for research in this area. The research contains a description of the basic perspective directions of development of scientific activity in the field of accounting theory. It considers the development of scientific thoughts on the present, which the scientists describe in this area by a wide difference of opinions on the same problems. This stage of development is of a science in the field of accounting theory of the authors characterize the lack of unified approaches to their solution. This is where the evaluation revealed the ineffectiveness of the entrance gate or normative positive conceptualize knowledge in the area of accounting. Where the entrance to a standard analytical thinking crystallized in a logical concepts and underlying assumptions that have accepted the circular, and then comes the role of affirmative entrance to verify the authenticity of the logical structure by means of a pilot to test concepts and theoretical assumptions in terms of suitability for use in practice.*

KEYWORDS: Normative, Positive, Affirmative, Accounting Theory.

INTRODUCTION

Accounting arisen in the first stages of its historical development, drawing on the customary rules to provide financial information to beneficiaries of particular activity. It defines the role of thought in accounting. Then describe what the accountant's currency, in fact, the attempt to extrapolate and summarize what it stabilized accounting practice, professional accountants accepted the principles. Therefore focused most of the study accounting at both the professional and academic efforts in the development of practice, narrowing the disagreement, and inconsistencies between the principles and rules underlying the application of accounting and adjust any actions consistent. With the emerging problems and realistic, by issuing recommendations on the suitability of the principles is trying to determine a theoretical guide to the accounting practice and professional.

With the changing environmental conditions, and accompanied by an evolution in economic science, technical, administrative, management and the increasing need for quantitative information and financial help to make decisions. A failure perspective professional practice in the perception of the scope and extent of accounting and began moving towards academic

research studies to develop the theory of mere accounting Art impractical for the registration of financial operations of the project. The knowledge of his origins and philosophy, scope and its connotations, followed accounting contemporary thought in the majority, devising curriculum, characterized by dependence on the analysis. In addition, reasoning, in order to determine what objectives and accounting functions through attempts to conceptualize knowledge of accounting (1).

This reflects most of the accounting literature that was the theory of studies trying to determine the theoretical framework of the principles of the College. Which are supposed to be applicable everywhere and at all times in case? It was certain assumptions, goals and specific uses, which this study (entrance standard) has based, to advance hypotheses, and is trying to achieve consistency in its rationale among them, to look into the nature of accounting must be not as it actually located (2).

It is clear from the extrapolation of thought accounting focus largely on the standard entrance to conceptualize knowledge of accounting. Which has not kept pace with (the same degree of focus) attempts theorizing these studies, trying to extrapolate reality and conceptualize knowledge of accounting. This has based on the interpretation of events and procedures and accounting policies alternative in the circumstances existing in a place and time Specific. Thus, emerged a shift in thinking modern accounting, and illustrates the importance of the link between what must be done by the accountant and what is actually performed in practice, using so-called (entrance positive) in accounting advanced studies (3).

The importance of research:

The importance of research need to adopt a scientific accounting of the source derived from assets and norms, which contribute to provide help in completing the accountant's work, based on which the accounting implications of the decision-making process. In addition, accounting as one of the branches of the humanities need to build a scientific theory we can achieve both logical and realistic honesty in the prediction and interpretation of events and phenomena involved in the practice. Moreover, the accomplishment of that has several attempts to conceptualize knowledge of accounting, but these attempts could not yet agree on a theory of accounting, received general acceptance, which carries with it the need for research and survey on the reasons for that. These reasons have attributed to these attempts to build a conceptual framework devoid of empirical content. This has meaning that it supported and justified by reference to the level of application and practice, or might be due to these reasons are not covered by the theoretical framework invoked by such attempts. Which lead to a lack of accounting system thinking up an integrated accounting to the public and inclusiveness?

The purpose of research and systematize:

This research aims to study accounting research strategy, which seeks to conceptualize knowledge of accounting. This is leading to increased effectiveness of the accounting model outputs making it more utilitarian, and has done through the pump by highlighting the contributions of thought, which attempted to subject the accounting knowledge of the theory of general accounting. That has based on the standard entrance, or based on the positive input. To determine the effectiveness of the use of each entrance of these inputs in the conceptualization to accounting knowledge. This is by building a conceptual framework and

Published by European Centre for Research Training and Development UK (www.eajournals.org)

comprehensive public. It is disgraceful that provides the scientific foundations that are supported and justified and realistic.

Based on the foregoing research study addresses the role of the normative and the entrance gate positive, in order to devise what may play in the field of accounting theorizing, but achieving that deals with research in the remaining divisions:

A theory accounting and practice accounting:

Numerous studies have addressed the accounting study from the causes of accounting professionals. This need a framework or structure of the theoretical knowledge of accounting. The study addressed the relationship between theory and practice of professional accounting through the stages of historical development of accounting and concluded that the results of theoretical research is often little impact on accounting policies. It set by each of the professional accounting bodies, the Stock Exchange in American society, and the theoretical assumptions of accounting is in most cases means a tactical relying upon prediction and forecasting tool rather than a separation between the government and opposing points of view (3).

As explained in the study to identify the role of accounting in practice. In addition, to develop accounting standards based on the intervention of official bodies and, the government over its reliance on scientific logic or empirical research and then expect multiple theories. In addition to the possibility of amending the passage of time due to changes in the degree of government intervention. According to this theory can be viewed accounting as a commodity subject to the interplay of economic forces of supply and demand, thus defining the role of theory in practice, requires the identification of the extent of state intervention in the organization of economic activity through laws and legislation binding. If the accounting information is an economic good has produced to meet the demand for accounting theory, they must determine the nature of this request in light of the historical development stages of Accounting, which is classify as will be as follows (4):

Demand for accounting theory in the absence of State intervention in the organization of economic transactions:

In the historical evolution of these stages, there were not laws require the establishment of an external project will examine the audit ago, and opinion contained in the information. Nevertheless, these lists were optional subject for review management of these projects. Especially when it appeared the stock companies and owners abandoned by the Department of Economic Unity resources for individual. This agent is responsible for achieving the objectives of the Agency for-enjoying the power of decision-making, control of resources for economic unity. It has found in his analysis of the relationship with the IAEA under the economic system unregulated by the state, although the post is the memorization of lists of financial costs of the Agency. Then expect the diversity of accounting practice among economic units depending on the nature and amount of these costs, accounting procedures devised in order to reduce operating costs Agency through the means of agreement between the agent and owners. Because he is the agent's motives to contain these conventions always, this means the Convention be meaningful reduction in costs if the Agency is available by regulatory means. The Financial Statements subject to an external audit of a useful means to control these voluntary agreements between property owners and the agent. As a result,

shows the role of accounting theory in the absence of state intervention in the organization of economic activity, represented in three overlapping functions of the demand, as follows (5):

1 - One request education:

The function of this theory to try to devise accounting procedures, which aims to reduce the costs of the Agency, and thus vary from an economic unit to another, resulting in the multiplicity and diversity of accounting procedures. This leads to the difficulty of teaching accounting practice. Which add a burden to the accounting academic thinking to develop methods of teaching accounting application, and restructuring the existing differences on the level of practice? Through study and examination of accounting systems to highlight the differences and similarities among them and trying to clear the overall objectives of pluralism and diversity with some principles that suit the application unrealistic. Thus, the theory of accounting expediency, in terms of goal, because it focused on serving the goals of economic units, and descriptive, in terms of content, since it concerned a certain characteristics and qualities led to a specific accounting procedures.

2 - One request for information:

Economic system leads to unregulated accountants academics claim not only to describe their practice, but also to clarify the effects of accounting procedures alternative to the welfare of both the agent and the external auditor. Because the reference contract with owners of the Superintendent of the Department's work to ensure the protection of their rights and other stakeholders, it is liable to be made clear in his report any shortage of the commitments and obligations in each of the Companies Act and the Regulations of the company. As long as the demand for services is a function of the Auditor efficiency in performing its task, and therefore have no incentive always to understand and explain the reasons for selecting the management of certain accounting procedures to influence the costs of the Agency. Thus, references to assess the needs of information through different theory predict the costs of the Agency, depending on the behavior of the agent to the alternative accounting procedures affecting these costs.

3 - One request justification:

Alerted the accounting literature that emerged in the late nineteenth century that the administration will always be used for accounting service their own interests at the expense of the interests of shareholders and creditors. The literature-included one of these examples of some of the warnings and provided illustrations explaining how to get management advantages because of tariffs, non-global accounting for some of the concepts of measuring the impact on profit. It also provided literature that discuss practices that may carried out by the administration to manipulate profits, methods that improve the ability of authorities to control this behavior, and lent arguments could be used in the face of the administration. And thus contributed to the accounting of thought in providing justifications to the effect in practice, especially in the absence of state intervention in the organization of economic activity

Demand for accounting theory in light of state intervention in the organization of economic transactions:

Led economic and social developments that have accompanied the large volume of projects, and the diversity of products, and the proliferation of agreements between producers and the emergence of different degrees of monopoly to state intervention in many societies aimed at market control projects, and to resist the conventions, and the elimination of unfair

distribution of wealth, and reducing unemployment. This interference has taken the form of laws and legislation gradually increased influence in various aspects of the activity. It has become a strong state influence in the areas of development, pricing, production, competition, wages, profits, investments, markets and interest rates on capital, because of increased economic and social problems and desire to achieve a better standard of living (5).

In these circumstances the government intervention effect in the demand for accounting theory, where legislation and laws binding to the increased demand for accounting theory to explain the content of this legislation and laws of the dimensions of accounting. Legislation designed to transfer wealth affect the business sector as a source of wealth as well as its mouth. The financial lists the main wave of such conversions, and are affected directly and indirectly legislation and laws. They placed directly affected, including the Stock Exchange, as a government of laws must clarify the content of the information, including tax administration issued instructions from the Basis for measuring the tax base. As also affected indirectly, where government bodies in guiding economic activity use them, may also use the content of information to justify the issuance of certain legislation. The legislation to stimulate economic management units to the selection procedures that reduce the burden of these units of the costs or increase the amount they receive in benefits from the result of state intervention.

In addition to the interpretative role theory accounting for Adana legislation legal dimensions of accounting. They have used to resolve differences that may arise because of certain government legislation, if it included an amendment in the accounting procedures used, based on the selection procedure to achieve the objectives of public interest, which Bear the responsibility of public authority achieved. This means that government regulation creates a demand for the theory of accounting standard providing guidance and benchmarks. Which supports the legislation and laws on the level of practice to decide what must be the accounting procedures used, and therefore allow better decisions taken by the users of financial statements, also had its effects on Increase the general welfare state that seek to achieve. This explains, the reasons for the control of the normative nature of attempts theorizing accounting. As long become a function of accounting theory is supply excuses or justifications that would satisfy the demand created by legislation and law, they are standard theory of nature, not descriptive, and calls this result to the question on how successful academic studies standard in the building The structure of accounting theory achieved general acceptance.

Assessing the contributions of the standard entrance conceptualize knowledge in the field of accounting: -

Most thought the accounting attempts since the middle of this century, as more studies standard nature of the report, these studies have aimed to formulate or imagine a general framework for the College of abstract principles, define what can regarded as the general objectives of Accounting, and what must be the function to achieve these Goals. These attempts had based on the philosophy that it is so aware of accounting, independent, stand-alone among other social sciences, we must first define the scope of evidence and phenomena that take place in this domain, and secondly to devise theory, which are inputs and outputs, description of the characteristics of the phenomenon within the scope linked Him. As science curriculum refers to the logical to accept or reject the hypothetical and theoretical approach in itself be a normative and as long as no obligations without the knowledge of the

methodology, the science is inherently normative terms revolves around what should be thinking individual, rather than thinking of it, and then act Basis (6).

After the formulation of goals concern financial accounting. One of the basic features reflected by the standard theoretical studies. Because the choice of targets set accounting is inherent to the report and accounting functions to achieve these goals, the subject of these studies has provoked debate on determining the list of nine goals to achieve financial accounting. The focus of this whole controversy over the definition of those goals that are best-directed consideration every researcher, separates and personal wisdom on the importance of these objectives. This has led some to believe that the problem of determining the list of the objectives of financial accounting, is not a problem for analysis in terms of the fact that certain goals correct or incorrect, true or untrue. Thus, the solution to this problem requires a general agreement, not validate certain goals, and the grounds, the first logical step for the formulation of the goals of accounting is access to the accounting academic bodies agreement on what should be the objectives of financial accounting.

The obvious study that many attempts had pursued theorizing accounting standard method for determining the objectives of financial accounting. In order to develop norms and rules needed to achieve these goals, and raising the degree of trust in computers and information based on the report to the General Accounting America. It considered the day before it pointed out that the issue of information accounting is no longer merely proof division and summarize the financial operations. It has become the objective of accounting information is to produce an economic benefit users of financial statements. The same study also indicated that the study issued by the American Society accounting in 1970 stressed the need for information to be included in the financial lists user-friendly. Then followed in such lists in 1971 Tripled report, which considered this study as a first list which included the comprehensiveness of the targets were considered the user must reflect the production of useful accounting information users are taking their own decisions (5&6). It is noticeable that attempts theorizing accounting dealt with by the study referred to by users of the service's financial lists as a key revolves in its orbit any other goals. Given the difficulty of identifying, the needs of users of accounting information because of the diversity of groups and different faction even within the context of the same groups of beneficiaries' lists financial efforts scientific bodies have been concentrated in determining the characteristics of accounting information through the development of standards. Which it considered capable of achieving the goal of the service users, to these standards, dealing with the basic concepts derived their rules covering the details of specific positions, if these standards are consistent, systematic and coherent. The outcome goal of the service users of financial statements in the emergence of the entrance utilitarian resolution. The American Accounting Association in its report issued in 1977 to disclose inputs for standard accounting theorizing attempts through the entrance of expediency resolution, for people who are both based on the role played by information users in production as well as in nature The relationship between information and decision makers.

Entrance model resolution:

This stems from the Hajj entrance and a production accounting information to serve and benefit some types of decisions. It could be argued that most theoretical studies, which followed the standard entrance, has taken a decision to basically models investment spending and trying to identify the characteristics of accounting information necessary, intervening in those models, which are measured on the basis of delivery and accounting information. These

Published by European Centre for Research Training and Development UK (www.eajournals.org)

studies had based on a theoretical framework to identify the criteria for decisions that benefit the characteristics of accounting information to take. The standard of appropriate tool or means by which determined the validity of the model resolution for use by a specific group of users of financial statements, and therefore emphasis is on meeting the needs of accounting information (4-6).

This means that the production of accounting information in light of the entrance has designed to benefit one group of stakeholders in economic unity. This may lead to the emergence of problems, resulting from lack of understanding of some users of the model resolution designate and failure to achieve the model of preferences. The choice of model resolution and a certain standard imposed on users of information-Jabber is binding for them, and the one who should be the beneficiaries of the accounting information, understand and absorb how and why defining the framework The standard for this entrance. The solution lies one of these problems in the use of multi-resolution models, so that each model aims to serve a certain category of users of accounting information. However, it must include limits the ability of users of information to understand and absorb any additional information, because the large number and variety of alternative information may not provide a solution Destruction of these problems. This has led to the American Accounting Standards Board to determine the features or characteristics of quality of the quality of accounting information.

It is clear from the previous format and content that the goal posts financial accounting primarily directed towards servicing. The needs of all users of accounting information for decision-making, to show that decision makers at the top of the hierarchy of characteristics, presumably to have the ability to incorporate, assimilate, and understand the information outlined in the Financial Statements. Therefore the ability to understand determined trait inherent to the users of financial statements, particularly as it can be for accounting information of varying degrees of comprehensiveness on, and that means feature the ability to affect the understanding of both preparers and users of accounting information. In addition, it is situate between decision makers and their ability to understand limitation on the production of accounting information. That should increase the benefits resulting from their production costs or other specific characteristics. Aunt for the production of accounting information, the Commission's decision under the rubric of expediency, where stands of cryptographic appropriate and possible confidence in Provided to identify the characteristics of information that emphasizes continuously to serve the needs of all users of accounting information to assist them in making their decisions.

From the above, revealed to us that intellectual framework of attempts to theorizing according to the accounting model was based on resolution imposing judgments, whether explicit or implicit possibility that the availability of standards model of collective preference, represented in the opinion of the majority of users of accounting information. This means that although there are groups of beneficiaries of financial lists. Nevertheless, their information needs for decision-making similar largely, has confirmed the report. Tripled this substance when it pointed out that despite the existence of several categories of stakeholders in economic unity. However, it there is unanimous agreement among them largely for their information needs associated with similar decisions, so preference is to identify functions collectively represented the opinion of the majority. Thus, providing a single set of accounting information means that one category lists used to finance enough to express the needs of all other groups benefiting from this information. In addition, decide that some accounting information phenomenon in the financial statements, could serve multiple

groups of beneficiaries Testimony different rates, as the diversity of needs is simply a reflection of the differences in the degree of homogeneity of user needs for information.

As such, it could be argued as theorizing that attempts to provide accounting in accordance with the entrance of expediency resolution has been focused on the goal that the financial lists useful and appropriate for users in the area of economic decision-making, which led to a turning its attention towards the goals and standards. In spite of this list to identify, the objectives of financial accounting which still beset by many difficulties, foremost of lack of access to public acceptance. The studies based on the imposition of the possibility of identifying functions typical of the collective preference is difficult to achieve in practice. As demonstrated, mathematically impossible to build a general framework of the theory of accounting standard based on a set of standards that resulted accounting alternatives available in accordance with the details of the individual.

Entrance to the economics of information:

Presumably the traditional economic model of the market that full information be made available without cost to both desired, and these teachers are the tool by which could determine the balance of market prices. Thus, I suppose that full information exist in abundance there is no problem in obtaining them, and therefore the access to information, dissemination and use were not subject to search until recently. The evolution of the models on which economic decisions are taken, it has become the most important assumptions is that the conditions under which decisions taken in a danger and uncertainty, and hence the information regarding the future governance and incomplete and are rare. This means that the information could studied during the economic framework of demand and supply. When used as the entrance to the economics of information to determine the conceptual framework of accounting knowledge, attention must directed towards the problem of costs and benefits generated from the production and use of information (10).

From this standpoint consider the entrance to the economics of information to the information as a resource and has its characteristics and its cost and value. Some believe that this entrance is a natural extension of the theory of making statistical attempt to improve their prospects through tribal additional information to convert them into prospects dimensional. The problem is to determine the value of additional information, one study has suggested a series of models to determine the value of the information, but these Results need to streamlined and can applied in practice. Another study has directed to consider only that the concept of the value of the information used in the economics of information. It is one of the many concepts, and accountants to differentiate between three concepts: the economic value of information and valuable model for information. The value of feedback of information, and prepare the study of studies that received Light information on the concept of value, with a capacity for management information systems, which should be used for which alternative valuation methods to determine the value of information.

One of the constraints facing the entrance to the use of information economics problem of the possibility of the models. This is to determine the value of information, some qualitative characteristics of appropriate information and the right time, and susceptibility to understand, as can judged on the rise in the value of information through a high degree of relevance, or responding to the appropriate timing or their understanding. One solution to this problem is to study the possibility of identifying use of multi-dimensional model of information, along with the use of dynamic models to determine the degree of information in response to the timing

of schedule. However, these solutions rely on probability models making it more difficult to use in practice or the costs of operation requires not have been justified.

-- This may be the accounting value of the information generally differ from the special value because they affect the assessment of the individual investor, and thus affect the stock prices, which in turn influence the distribution of the cost of capital projects, and then in the Palace of capital to various uses within the community. One study decides that the system of production accounting information may lead to specialization optimization of resources in accordance with the model (Albariti). In addition, whether it is possible to produce accounting information that affects the value of securities prices. Thus, how the distribution of wealth among individuals, these potential effects show and adds a new dimension to the information system financial accounting is that dimension of social value. Therefore, should not ignore the impact of accounting policy decisions on the general welfare, and therefore falls to the makers of this model of decision-making use of standard, is sensitive and responsive to the details, is essentially about the so-called rule of collective choice. However, the identification of a collective choice faces two main difficulties: the first is the inability to develop a collective choice, is one that satisfies all groups benefiting from the accounting information in normal circumstances astray. And the second magnitude of the costs of a system of social decision-making, which can assess the details of each individual affected by the decision of the particular accounting policy (5).

This has led to a study to determine if it is non-inevitable, logic could be useful accounting information of all members of decision makers. In addition to not knowing the details of individual, the attempt to be identified as ineffective. Because it is not stable for long, because the different functions of preference among the substitutes at the individual level, and vary over time on an individual level.

It made possible the entrance to note that the economics of information is difficult to apply the standard models in practice so far. Where the requirements and needs new ideas to link the traditional concepts of the accounting system and philosophy on which the views of the value of specific information, including allowing the construction of models of information can be included in the scope of accounting and the requisite Of the requirements needed to ensure the validity of the results. Where should the accountants academic distinction between different concepts of the value of information, identify the consequences from the use of statistical models of the cost, and the identification of accounting standards that could include the concept of the value of qualitative characteristics additional information complementary to the economics of information.

The study concludes in this sub-search only that the search accounting standard. Whether under the auspices of a scientific bodies or one of his researchers did not lead to general agreement on a specific frame of mind of what must be the phenomena of nature and the subject of accounting theory, allowing the development objectives and the functions and choose alternatives accounting desired economically and socially. These attempts have created intellectual fundamentals that distinguish science from other accounting other social sciences; though some had been based on, assumptions of the provision would be difficult. Moot so experimental, with the extrapolation of these attempts shows interest in attempting to find General concepts to meet the needs of presumed without attempting to approach the problems associated with application and accounting practice.

Assessing the entrance positive contributions in the field conceptualize knowledge of accounting:

Based on the contributions that tried to conceptualize knowledge of accounting using the entrance to the positive note that accounting is applied mostly interested in part, from what is actually being, or will be, pays no attention to what was not possible at the level of application of accounting. The illustration of both positive research that seeks to explain and develop the theory, explains the phenomenon of unforeseen could characterize the general characteristics of accounting practice, and identify relationships between them actually. A prelude to express them in a descriptive model, determines the conditions affiliation practice of the theory describing the accounting and what their objectives and functions, as it is actually located. If the research explaining the positive and explains the practical application as being really, it contains provisions to determine the value of any subjective as to what must be accountability. However, explains the reasons for what they are available knowledge of accounting research and predict how the amendment when it has changed what reasons. This research seeks to develop positive accounting theory explains why the financial lists to take shape in the present time and analyze whether the standards and guidance model can be applied reality, and how that can be adapted in line with the requirements of application and accounting practice (6).

This research has focused entrance positive beginning, to explain the role of application and practice in determining the accounting standards. Through trying to understand and explain the pressures that led to the existence of current accounting standards, and the effects of these standards on each of the groups benefiting from the accounting information and the allocation of resources, from out of interest accounting bodies and associations. Since the first report of the auditing standards in 1933, referred to the principles accepted accounting standard-setting and accounting principles to follow, and that will achieve the objectives of the accounting profession. The standards contained in the theory of information, standards by the American Accounting Association in its report issued in 1966 may not lead to the desired outcome in all circumstances and situations, and then must determine the circumstances and conditions under which working and scope of these standards. The positive interpretation of the role of the entrance causes economic units attempt to influence the accounting standards (5&10). In addition, identify the reasons why is the selection criteria and certain accounting principles, and interpretation of the motives, which affect the administration, is taking decisions and how these impact on the motive, and that as the administration play a role in choosing president Standards to follow. He stressed that the Department of Economic Unity is the basis for any discussion revolved around financial reports and lists, both at the formal, legal or even at the level of what comes out of the accounting bodies and associations. We must therefore survey and analysis of factors affecting the trends in management and in strengthening the motivation or resistance to certain standards, identifying pressures or influences that led to a total of the current accounting standards. In addition, trying to find out how to apply the reflection of this application to different groups of users of accounting information. Moreover, thereby contribute in positive entrance explanations makers accounting policy decisions about how the interaction of vulnerability and economic units and users of accounting information, in the face of interpretations proposed in the standards and norms used, and their economic impacts, especially in light of the complex overlap among the many interested parties and develop these standards.

Ford in 1964 is the first of using the entrance to the positive analysis of the economic

motives of the department influential factor in choosing among alternative accounting principles. Which are prepared based on financial lists of the economic unit, has concluded that the administration will choose the accounting principles that lead to the relative steadiness increase Net profit in successive periods and therefore lack the high volatility stock prices, which best serves Reza shareholders. Numerous studies have addressed the test model application and concluded that calls into question the results. Based on the assumption that the consent of shareholders is a function only positive for-profit accounting to avoid conflict between shareholders and management, where he is spending implied that the increase in stock prices always accompany the increase in profit accounting, these studies have confirmed that the Department was not able for directly influence stock prices (7).

In a study conducted by the development of results with respect to the analysis of the economic motives of the Department when the choice between alternative accounting principles, reach a model includes renewable affecting the welfare of Administration and therefore the decisions with regard to the exploitation of available resources, and how to choose and use accounting principles. The selection of the model application results showed that the administration is trying to maximize the utility and increased self-reward managers, through a collective agreement on moving the accounting principles and standards that would allow them a means to increase their income, which mainly include: --

- 1 - Reduce or postpone tax payments.
- 2 - The application of legislation leading to reduced political and social costs.
- 3 - Reducing the cost of production of information.
- 4 - Overstated profit measure, which is the basis for the incentive bonus plan.

The study was to test the previous model; this model is suitable for large-scale projects, and industrial projects. As well as highly focused, which means congruence with the projects that have the factors that make the management of these projects are influential group. Therefore, the model is unworkable for all projects, which did not explain the effects of selecting managers of small-scale projects, the selection of accounting principles.

This also was concerned with research and analysis and interpretation of the positive economic motives for the management of economic units as one of the important categories used for accounting information, it has expanded and extended towards the direction of analysis and explanation of behavioral motivations for users of financial statements. In order to incorporate the model accounting assumptions to explain the behavior of users of accounting information, and thus produce information the way they understand these users, according to their potential uses. They are what in the entrance thought the accounting decision maker, which links the utilitarian accounting information and the recipients of this information. From the lists must be appropriate for users of financial accounting and information needs for decision-making, some studies have tended to theorizing accounting motivated behavioral analysis to users of accounting information in an attempt to describe the information actually used in practice. With a view to determining, what information that users wish to obtain financial lists already. These are among the entrance descriptive studies aimed at producing accounting information, according to the characteristics identified

research and experimental method of bridging the comprehensive analysis of the information desired and requested by users of financial statements from various stakeholders.

This focuses the content of the entrance to the decision maker to try to formulate a pilot introductions or specific operation, which could suit the general framework of accounting theory, determine what information actually used, or that users wish to access them according to their needs and preferences of information. We have explained that behavioral research is experimental in nature surrounding each side of the accounting system, and therefore require accountants to this kind of research when evaluating the accounting system to study both: (8):

1 - How are directed towards the goal of the accounting service users of accounting information, and what is desirable and what type of information required for this purpose?

2 - Which is the effect of different interpretations of the concepts of value and income, and verify information on producers and above that, which corresponds to the objective interpretation of accounting?

3 - Which is the effect of different methods of allocating the tab, and different degrees of compilation and timely information to producers and, above what is the manner in which corresponds to the objective of accounting?

If managed behavioral research study questions previous positive, and the associated problems and answer, it can be inferred assumptions and premises upon which the design of information systems are tested and experimental investigation of the ability to meet the desired objectives.

This is extrapolated accounting behavioral research since Devin started in 1960 and reaffirmed by the General Accounting America in 1966 and so far can detect the indivisibility of the circulating consequences. The reason is the absence of an overall strategy for search behavior of accounting, interest dimensions methodology for scientific research required to validate this research. The study shows that the dimensions of behavioral phenomena accounting needs beginning to recognize the fundamentals and preliminary concepts of the laws and regulations in each of economics, psychology, and sociology. Which extends its application to the accounting area, which is a guide and an essential source to determine whether the accounting measurement concepts reflect realistically on the economic and social behavior and rules for users of accounting information. The research in this area, it could be the link between the accounting assumptions on the one hand, and assumptions behavioral, social and economic. On the other hand, to achieve integration among them, and therefore a prelude to explain and interpret the concepts in a more focused set of scientific norms and the general process of the effects of behavioral changes on the functions of accounting, represents one of the cornerstones Needed to build a theory of accounting.(8).

However it can said that studies had relied on the positive input in the analysis and interpretation of both the motivations of economic and behavioral motivation, did not result from the rules are stable, consistent and public basis for formulating the theory of accounting received general acceptance.

Moreover, as puts us above the entrance assessment of the role of normative and positive

input in the field of accounting theorizing there are two facts. First, the assumptions upon which the contributions of theorizing accounting based on standard entrance did not contain substance applied serves. All the accounting needs. As they are incompatibility and inconsistencies in some positions, which are all factors that ultimately led to the absence of standard theory has received general acceptance. The second fact is that the contributions of theorizing accounting has based on the positive input, which relatively is small compare by adopted at the entrance standard. Therefore, it is not enough to achieve the evolution of accounting that takes into account both the economic implications of motivation and behavioral motivation. There is still the majority of these contributions take the form Research objective test to identify some of the rules are for practical application in some areas of accounting. Without having preliminary concepts or analytical representing one of the cornerstones of crisis to build a theory of accounting, and the goal of others to identify the differences that result from accounting policy. The alternative uses without explanation or logical reasons to explain the existence of these differences. Thus making them non-mainstream, which is also one of the cornerstones necessary to build a theory of accounting

In fact, a previous investigation before taking the phenomenon of lack of coherence between the attempts theorizing accounting in generalities. What was adopted at the entrance of which has not attained the standard external power to search, and have their positive input has not attained the authority's internal search. Therefore, the search in the area of theorizing accounting should be based on the strategy achieved a balance between power and internal power external search, which means relying on the entrance leads to the strong interrelationship between theory and practice, which is compatible with the nature of accounting experimental science.

The appropriate strategy for research in the field of accounting theorizing:

Building requires a general theory of accounting, the need to develop an appropriate strategy aimed at a general plan and use of the means available research, in order to achieve its functional accounting. This requires early identification of the overall objectives of accounting theory by considering the nature of the accounting problems, and trying to classify according to achieve the desired goal. The goal of accounting theory is to interpret why certain accounting policies used in practice by economic units is, or they may focus on that, objective interpretation of what should be the accounting policies used by the economic units. According to this classification in determining whether the problem is essentially, accounting research to make suggestions on policies to contain principles and standards or about the appointment of facts about policies and a list existed. To illustrate this classification are reviewed some examples of the questions made to distinguish between the problems addressed by every standard of research and research positive (9).

Therefore, it is clear that the research methodology - as a branch of philosophy and logic point to a logical science to accept or reject his theories or assumptions. It is not require dealing with various dimensions of phenomena as diverse lead to the identification of rules governing the non-logical. But must determine the scope of the phenomenon in question, So as to identify common characteristics or specifications have been able to understand and explain, through the techniques of search tools as a wonder that enable the collection of data necessary to analyze and interpret the content of the phenomenon being studied.

The first level - The initial problem:

Cell I: specialize initial problem, the focus of attention at this level

Are accounting units because the output accounting system is in financial statements that appear situation and the behavior of these units.

Cell II: The lists of financial accounting unit that is of a fact-evidence, so concerned with accountants at the professional level elements to be content and the content of these lists, as well as verified through analysis of actual transactions of the accounting unit.

Cell III: As one of the goals of Financial Statements for the accounting unit is to enable a predictable cash flow in the future, forecasting requires not only the realities of evidence, but needed tools based on the general laws are usually the product of regularity and consistency of phenomena or evidence of previous events. Such tools are of interest to some accountants at the academic level because of their analytical feature theoretical issues.

Cell IV: It illustrates what should be the accounting unit transactions, which are of interest accounting unit managers, who decide what must be the financial transactions for accounting units.

The Second Level - Behind the problem:

First Cell: specialize, including behind the problem, the focus of attention at this level is the conduct of accountants about what should be the method of description and interpretation of accounting units and the subject of their transactions.

Cell II: Where to describe the interpretation of accounting units and the subject transactions, based on the historical implications, economic and social accounting, so the researchers develop concepts and assumptions that achieve this requirement.

Cell III: where the description and interpretation requires the development of concepts and assumptions that will lead to a series of proposals with the nature of his reports are consistent and logical.

This view of the first level reveals that some events have theory facts, which are expect to take place, so they need the theory of analytical studies. Others are events that are of finding evidence that in fact occurred, and therefore needs to positive studies. It also reveals that the events of the second level all of this nature, so they need to think in logical analysis examines should be involved in the events that level. It is therefore appropriate strategy for research in the field of accounting theorizing requires integrating input based on coordination between inputs normative and positive. That logic that the studies contribute to a standard analytical thinking logically coherent basis on which it has based on accounting theory. To determine if the objectives are clear, to identify concepts and assumptions that achieve these goals to develop a comprehensive classification of accounting concepts, is closely linked to goals. This is the most important ingredients to maintain the scientific method has estimated to logical interpretation, allowing the possibility of generalization. Then comes the role of the positive input to support the theory of accounting during the test those concepts and assumptions, to prove and demonstrate content and their practical application. This allows the identification of the act and how the act would be to improve and develop the theory of hypotheses in the end, through disclosure of inter-relationships depend on each other at applied (10).

Based on the foregoing, the accounting theorizing attempts should rely on the combination and coordination between the entrance standard. To propose a theoretical framework and hypotheses which is built procedure (internal power) coherence and harmonization, and between the positive input for the selection of these assumptions in terms of their circulation to the realistic level (external power). Thus, the intention of the researcher referred to the integrative entrance, which is the entrance to systematize the identification of the important variables, with research from its inception abstract logical scenario, up to the end application supported by a group of assumptions, which are applicable to their practical significance.

SUMMARY AND RESULTS:

The aim of this research to study and analyze the effectiveness of the use of both normative and the entrance gate positive conceptualize knowledge in the area of accounting, to detect the appropriate strategy for research in this area.

The study dealt with in section relationship theory accounting practice, it explained the role of accounting theory stages of historical development of state intervention in the organization of economic transactions. It has found that at the stage of non-state intervention was the role of accounting theory involves three functions: the demand for education, information requests, and request justification. In a state intervention, the role of accounting theory represents the consolidation of the legislative process interpretation of what is contained in legislation and dimensions of the accounting laws, in addition to the use of accounting theory in resolving disputes arising from the legislation, which involve amendments to the accounting procedures used. It has uncovered this section the control of the entrance to the normative attempts theorizing accounting, where there was a requirement that the guest of accounting theory is supply excuses and justifications that would satisfy the demand created by a political act.

Accordingly, the head researcher at the section attempts to assess the theorizing of accounting, adopted at the entrance standard, in order to identify how effective the entrance from where the supply of general accounting theory. It has found that these attempts have not been able to place knowledge of the theory of general accounting: for not containing, the substance applied serves all accounting needs. However, these attempts have created fundamentals that distinguish science from other accounting other social sciences.

Thus, revealed by the previous section, in terms of accounting theory that must applied with the substance, has moved a researcher at the Section VI attempts to assess the accounting theorizing, which was based on the positive input. The study revealed in this section that a positive entrance did not have him as a theory

Accounting received general acceptance, which did not result in the attempts that have adopted it, as the rules are stable, consistent and assembly.

This is where the evaluation revealed the ineffectiveness of the entrance gate or normative positive conceptualize knowledge in the area of accounting, the researcher moved to the Section VII to identify the appropriate strategy for research in this area. It has found that this strategy requires reliance on the entrance of an integrative, based on coordination between inputs normative and positive. Where the entrance to a standard analytical thinking

crystallized in a logical concepts and underlying assumptions that have accepted the circular, and then comes the role of affirmative entrance to verify the authenticity of the logical structure by means of a pilot to test concepts and theoretical assumptions in terms of suitability for use in practice.

REFERENCES

1. L. W. Ross, J. L. Zimmerman, "Positive Accounting Theory: A Ten Year Perspective", *The Accounting Review*, Jan 1990, Available From www.proquest.com.
2. M. H. Kabir, "Positive Accounting Theory and Science", Available From www.ssrn.com
3. R.L. Watts, J. L. Zimmerman, 1986, *Positive Accounting Theory*, (Englewood Cliffs, NJ: Prentice hall), pp. 365-79.
4. P. Armstrong, 1994, the influence of Michel Foucault on accounting research. *Critical Perspectives on accounting*, Vol. 5, No. 1, 25-55.
5. *Professional Accountants in Business—At the Heart of Sustainability?* (2012), New York, USA, <http://www.ifac.org/sites/default/files/publications/files/professionalaccountants-in.pdf>.
6. I. Lapsley, R. Mussari, G. Paulsson, 2009, "On the Adoption of Accrual Accounting in the Public Sector: A Self-Evident and Problematic Reform", *European Accounting Review*, Vol.18, № 4.
7. Jayne Godfrey, Allan Hodgson, Ann Tarca, Jane Hamilton, Scott Holmes, 2010, *Accounting Theory*, 7th Edition, Wiley, UK.
8. R.L. Watts, J. L. Zimmerman, 1988, *Toward a Positive Theory of Determination of Accounting Standards?*
9. F. Mahmmod, 2010, *Accounting Theory*, 1st Edition, Dar Alnahda, Cairo, Egypt.
10. D. Gray, I. College, 2008, *Forensic Accounting And Auditing: Compared And Contrasted To Traditional Accounting And Auditing*, USA. *American Journal of Business Education*, Fourth Quarter, Volume1, Number 2.