

Presenting and Validation a Pattern for Auditing Professions' Social Status in Iran ¹

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INTRODUCTION

Social status is an individual's position within the social structure, which determines his or her available resources. Among the most salient of social identities, occupational identities are an important basis for self-image, self-esteem, and personal motivation. Sociologists have long recognized the important role of occupation-induced status (occupational prestige) in the overall determination of social status.

Our treatment of occupations as social identities draws heavily from identity theory in sociological social psychology. Social identity theory posits that people define themselves as individuals and also as members of groups; a person's sense of self includes both internalized in-group memberships (defining oneself with respect to groups in which they

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perceive they do belong) and out group memberships (defining oneself with respect to groups in which they perceive they do not belong).

Auditing as a profession develops within a social context. This profession has a long history in Iran. This research is about presenting a suitable pattern for auditing professions' social status in Iran. The acceptability of the model has been tested using a questionnaire.

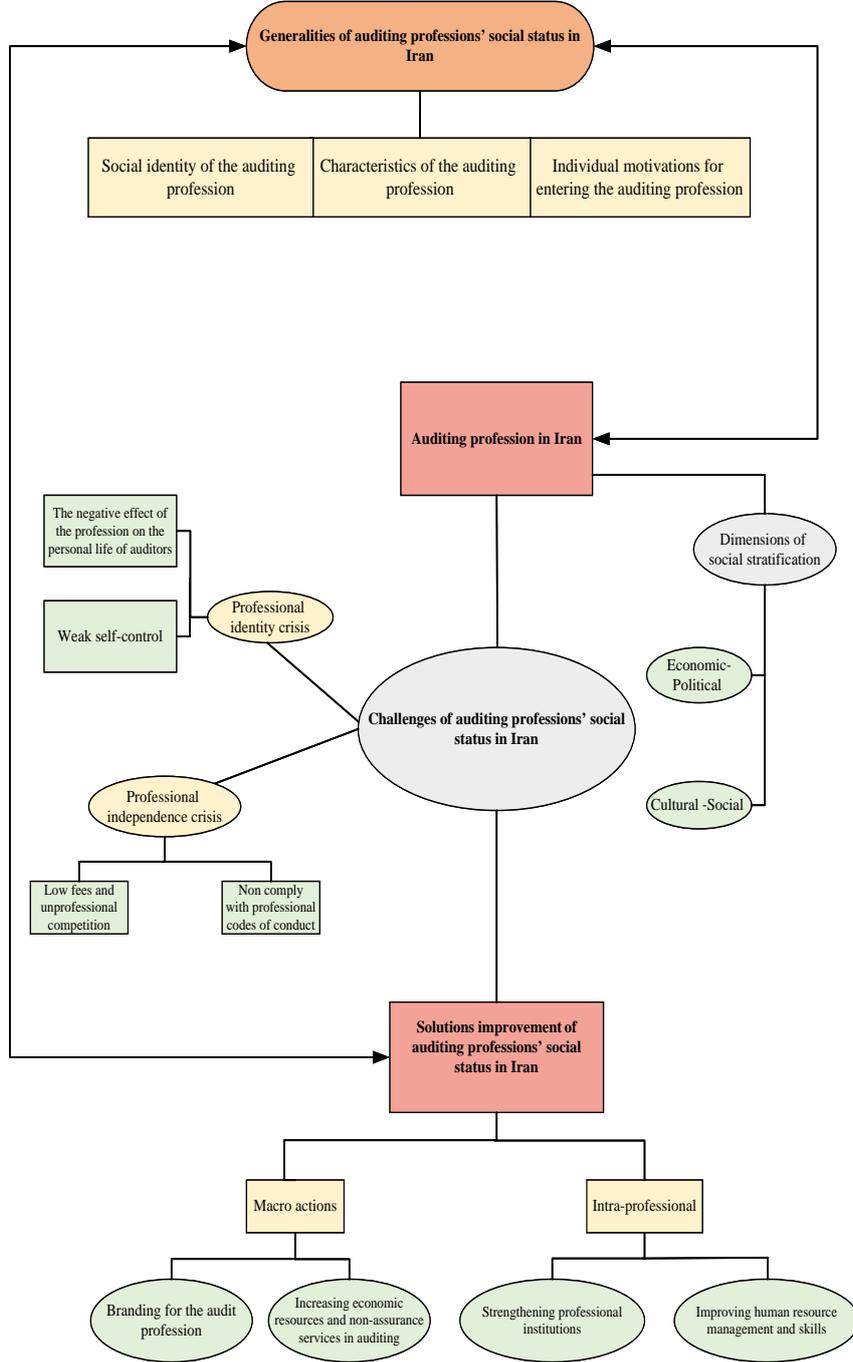
MATERIALS AND METHODS

In this research, a mixed method and an approach based on theme analysis have been used. In this research, we have tried to use data collected from interviews with 20 auditor's expert (academic and professional experts) in 2021 and to use thematic analysis method, to present a customized pattern for auditing professions' social status in Iran. Also, in order to assess the validity of the presented model, using a researcher-made questionnaire whose validity and reliability were confirmed, the opinions of 116 experts were received in 2022 and analyzed.

RESULTS AND DISCUSSION

According to the results, components effective on auditing professions' social status in Iran included four main themes known as generalities (Individual motivations for entering the auditing profession, characteristics of the auditing profession and social identity of the auditing profession, Dimensions of social stratification (Economic- political dimension, cultural-social dimension), challenges (Professional identity crisis, professional independence crisis) and solutions improvement (Intra-professional, Macro actions). The results of this research can help to expand the internal literature of the research subject. The acceptability of the pattern has been tested using a questionnaire. The reliability and validity of the questionnaire both have been vindicated. The results of the questionnaire are confirmation of all the main aspects of the presented model. Also, the Iranian Association of Certified Public Accountants and the Audit organization can use the results of this research to improve the social status of the auditing profession and reduce the challenges in the auditing profession. Figure (1) presents the results of the team analysis.

Figure 1. A pattern for auditing professions' social status in Iran



Keywords: Social status, Auditing profession, Thematic Analysis.

JEL Classification: M42.

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