

Development of Philanthropic Practices in the Implementation of Accounting Based on the Phenomenological Process¹

Mohammad Shahsavarzadeh², Hamid Reza Shammakhi³,
Arezoo Khosravani⁴

Received: 2024/02/21
Accepted: 2024/05/26

Research Paper

INTRODUCTION

Accounting is a knowledge derived from social expectations, the purpose of which is to strengthen and develop accountability in the context of a society to its stakeholders (Echanove-Franco et al., 2023). The fields of this knowledge were considered purely objectivist in classical approaches, and its proponents believe that accounting is a technical tool to improve the level of financial performance of business units (Bailey et al., 2023). While the paradigmatic changes in the totality of the knowledge functions of the human sciences connect the effective areas of accounting beyond mere objectivism with values that create a new identity for this knowledge in social structuralism approaches (Sanda, 2021). Proponents of this school attribute accounting beyond professionalism to a platform for value creation and believe that accounting, in addition to its role as a tool, will be able to identify and screen social expectations as a system and by

1. doi: 10.22051/jera.2024.46504.3215

2. Ph.D. Student, Department of Accounting, Semnan Branch, Islamic Azad University, Semnan, Iran. (mohammad.shahsavari2020@gmail.com).

3. Assistant Professor, Department of Accounting, Islamshahr Branch, Islamic Azad University, Islamshahr, Iran. (Corresponding Author). (Shammakhi.h@gmail.com).

4. Assistant Professor, Department of Accounting, Semnan Branch, Islamic Azad University, Semnan, Iran. (a.khosravani55@yahoo.com).

making changes in it. , output based on the persuasion of the information needs of the stakeholders to provide the society (Nikolaou and Evangelinos, 2010).

METHODOLOGY

The nature of phenomenological methods in scientific research relies to a large extent on the experiences of participants who, based on symbiotic approaches with the phenomena in question, have a more comprehensive cognitive perspective for its conceptualization in the context of study. Based on this methodological nature, the research, through several steps, seeks to create a link between the qualitative aspects of identifying statements related to the investigated phenomenon, in order to categorize the desired concept, in the context of the study, in order to achieve a more coherent understanding through the process of improving the effectiveness of participation in the form of a focus group. To create a concept in the context of study. In this research, in order to identify propositions, propositional themes are identified through interviews after open coding, so that by placing similar themes in one category, it is possible to categorize the concept under consideration. Therefore, it should be acknowledged that the methodological nature of the study is in the category of exploratory studies in terms of purpose, and in terms of the type of data collection, it is also considered a part of mixed studies. In the quantitative part, as a cognitive classification process, the research, by forming a focus group, bases and separates the identified propositions in order to determine the categorization of each of the propositional themes in the cognitive framework of humanitarian development fields in the implementation of accounting procedures through the Q technique. Therefore, in order to carry out this study, after identifying propositional themes through interviews to categorize them, graded questionnaires should be created so that based on the experience and knowledge of the focus group on the one hand and the Wiremax analysis process on the other hand, how each propositional theme is placed in specific categories.

RESULT

In this study, relying on the process of Claizi's model (1987), in the first step, through interviews with experts, an attempt was made to determine the fields of humanitarian development in the implementation of accounting procedures. Therefore, with 12 interviews conducted, 159 open coders were identified, and according to the repetition of concepts in the open coding of each interview, 24 propositional themes were finally identified. These themes are actually the fields of humanitarian development in the implementation of accounting procedures, which in order to generalize to the context of the study, it was necessary to make a level of semantic integration with similar researches to determine validity. For this purpose, with a critical evaluation of 12 primary researches, 8 researches were selected to, through systematic content screening and repetition of each propositional theme phrase in similar researches in terms of content and frequency distribution, the validity of the dimensions identified for the phenomenology of humanitarian development fields in the implementation of procedures Accounting must be approved in the context of study. Finally, by generalizing these fields to the context of the study, 4 categories were identified for the conceptual interpretation of the studied phenomenon, and each of these categories is analyzed separately.

CONCLUSTION

The purpose of this study is development of philanthropic practices in the implementation of accounting based on the phenomenological process. The results show that the most important philanthropic function in the implementation of accounting procedures is to preserve and protect the rights of the beneficiaries who, both legally and in terms of investment and shareholding, can prevent their rights from being violated in terms of representation of companies. Capital market. In other words, accounting, by changing its classical and purely quantitative procedures, is trying to accept more comprehensive values of the information needs of the stakeholders in the capital market, rather than being independent of religious views; gender and ethnicity, due to the existence of equality and

balance, a platform should be provided to achieve higher dynamism and interactivity between companies and stakeholders, and in this case, the flow of cash circulation in the market can help industries and companies active in this field.

Keywords: Philanthropic, Phenomenological Process, Social Values.

JEL Classification: G1, A13.

COPYRIGHTS



This is an open access article under the CC BY-NC-ND 4.0 license.