

The Phenomenological Approach of Structural Transformation Paradigms in the Accounting Profession: The Consequence Based on Accounting Profession Legitimacy¹

Mehdi Gharaeepour², Mohammad Reza Abdoli³,
Maryam Shahri⁴, Hasan Valiyan⁵

Received: 2024/06/27

Accepted: 2024/11/03

Research Paper

INTRODUCTION

In the deepest classical insights in accounting knowledge, its epistemological foundation is based on standards and reporting, and the least focus on the need to align with the real world has been paid attention to. At the beginning of this century, this approach was seriously faced with many criticisms based on the focus of accounting only on quantities, and the critics in a common point of view acknowledged that accounting needs to change from within these beliefs. A change that gives accounting the capacity to change itself control, to announce its requirements to the institutions that compile the standards, so that they can take the necessary action by filling the existing gaps to gain more legitimacy for the commercial enterprises. Presenting such interpretations regarding the role of accounting in creating transformation in an era that is intricately intertwined with information systems, has led to the emergence of a structural transformational approach in accounting, which can be considered as a basis for greater trust in the community and ultimately the promotion of comprehensive legitimacy.

1. doi: 10.22051/JERA.2024.47598.3266

2. Ph.D. Student, Department of Accounting, Shahrood Branch, Islamic Azad University, Shahrood, Iran. (Mehdi.gharaeepour@gmail.com).

3. Professor, Department of Accounting, Shahrood Branch, Islamic Azad University, Shahrood, Iran. (Corresponding Author). (Email: Mrab830@yahoo.com).

4. Assistant Professor, Department of Accounting, Shahrood Branch, Islamic Azad University, Shahrood, Iran. (shahri_rh17@yahoo.com).

5. Assistant Professor, Department of Accounting, Shahrood Branch, Islamic Azad University, Shahrood, Iran. (Hasan.valiyan@yahoo.com)

METHODOLOGY

The nature of the implementation of this study requires a paradigmatic classification due to the study of the studied concept. For this purpose, following Husserl's (1970) phenomenological approach during interviews with experts, open codes related to the concept of structural transformation in the accounting profession are created. Then, by adapting the content of the open codes created based on repetition and conceptual similarity, they become propositional themes to be investigated with the participation of empiricists for better understanding in the context of the study. Therefore, in the next step, with the formation of the focus group, the identified statements should be evaluated through the "Q" analysis checklist to place each of the statements in specific clusters based on the semantic structure of the paradigm model. This study is considered developmental in terms of results and exploratory in terms of purpose based on the nature of conducting interviews to identify statements of the phenomenon under investigation. In terms of the combined nature of data collection, this study is also considered to be a mixed study, so in the qualitative part, to identify the thematic propositions of the phenomenon under investigation, data collection is done from interviews with experts, and in the quantitative part, conceptual clustering is done through the participation of panel members in the form of focus groups.

RESULT

As it was determined during the research process, first through the interview and open coding process, propositions related to the fields of structural changes in the accounting profession were identified. Then, by forming a focus group to determine the cognitive categories of the examined concept, based on four sessions with the focus panel members and using a Q evaluation checklist from +6 to -6, an attempt was made to score 50 thematic propositions obtained from open interviews. In other words, the participants were asked to place the identified propositions into one of the 50 houses of the Q-evaluation checklist. Then, through the Wiremax matrix, propositional themes were clustered in one of the aspects of the paradigm model. As the results in the final pattern and the clustering table of propositional themes in the analytical process of Husserl's (1970) model revealed, all five propositional themes were grouped in different parts of the paradigm framework.

CONCLUSION

The purpose of this study is to expand the phenomenological approach of structural transformation paradigms in the accounting profession based on the promotion of the accounting profession's legitimacy. The results of the study considered the formation of structural transformation in the

accounting profession based on causal, intervening, contextual conditions, strategies, and consequences, which can be effective in promoting the accounting profession's legitimacy in the context of capital market companies. It is necessary to explain, that the paradigmatic pattern of structural changes in the accounting profession indicates the existence of two consequences of normative stimulation and competitiveness of professional reporting, which can optionally reflect wider aspects of accounting functions beyond the institutional and standard requirements to the stakeholders and through this Create a higher legitimacy for the accounting profession at the capital market level.

Keywords: Structural Transformation, Phenomenology, Accounting Legitimacy.

JEL Classification: M19, G40.

COPYRIGHTS



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