Introduction

Accounting as an information system in society has the role of providing financial information. Since many years, accounting has been at the service of humans and in the development of civilization. No country's accounting system is the same and it can be different depending on its environment. In this regard, ethnic factors are one of the factors that can influence this difference. The aim of the current research is to conceptualize and present a model of ethnic factors affecting accounting functions in the environmental conditions of Iran.

Research Questions

1- What are the factors affecting accounting functions?

2- What does the role of ethnic drivers in accounting functions include?

3- What are the necessary background and context in line with accounting functions with the approach of ethnic drivers?

4- What are the intervening factors in identifying accounting functions centered on ethnic factors?

5- What are the appropriate strategies for strengthening accounting functions, considering ethnic factors?

6- What are the consequences of ethnic perspective in accounting functions?

Methods

In terms of methodology, this research is one of the qualitative researches with an approach based on foundation data theorizing, the statistical population includes experts who are experts in the field of theoretical and practical basics of accounting; It includes university faculty members in the fields of accounting, sociology and management, who were selected for the interview according to the purpose of the research, using the snowball sampling method. After getting expert opinions through 18 semi-structured interviews during 2020-2022, the conceptual model of accounting functions including causal conditions, background and context (structure), intervener, central phenomenon, strategies and also their consequences has been presented.

Results

The results of the research showed that according to the set goal, since accounting is considered as a social science, therefore the main function of this science can be accountability and response, and as a result, according to the strategies proposed in the conceptual model, the necessary education in the society should include the academic environment. And the social environment should be presented to the general public in the best possible quality in line with public needs.

Discussion and Conclusion

Also, transparency through the accounting system can be proposed as the main strategy to realize accountability. On the other hand, according to quantitative research findings (TOPSIS approach), individual factors such as; Seeking justice in accordance with religion and religion, culturally established personalities of ethnicities, gender and cultural weakness is the main factor in paying attention to ethnicism, and the consequences of social justice will be the result of the important fact that in this matter, the historical progress of ethnic groups and their culture of accountability and responsiveness can be the basis. and create the necessary background. Finally, for accounting functions to be considered, ethnic factors should be considered as an important advantage.

Keywords: Accounting Functions, Ethnic Factors, Conceptualization of Ethnicity in Accounting, Model of Accounting Functions, Grounded Theory.