



1. Introduction

Professional identity, a core component of accountants' self-concept, reflects their understanding of career interests, abilities, and values within the public sector. Accountants who strongly identify with their profession view it as integral to their personal identity, emphasizing expertise, knowledge, and ethical orientation (Gendron & Spira, 2010). This identity is rooted in acting with integrity to serve the public interest, adhering to standards, principles, and professional ethics to deliver high-quality services. Public sector accountants play a critical role in meeting societal expectations, requiring a sustained commitment to professional responsibilities and competencies for success. The formation of professional identity occurs within a social context, influenced by globalization, corporate scandals, governance changes, and competitive pressures, which provide opportunities to explore its evolution (Suddaby et al., 2009). Prior research focuses on private sector accountants' identity, with limited studies on public sector contexts, particularly in Iran. This study addresses this gap by developing a model of public sector accountants' professional identity, examining causal, intervening, and contextual conditions, and their strategic and consequential outcomes, contributing to enhanced accountability and financial management reforms.

2. Hypotheses

The research hypotheses are as follows:

H1: Causal conditions significantly influence public sector accountants' professional identity.

H2: Public sector accountants' professional identity significantly influences their identity strategies.

H3: Intervening conditions significantly influence public sector accountants' identity strategies.

H4: Contextual conditions significantly influence public sector accountants' identity strategies.

H5: Identity strategies significantly influence the outcomes of public sector accountants' professional identity.

3. Methods

This applied, mixed-methods study used a sequential-exploratory design. The qualitative phase employed Grounded Theory, conducting 21 in-depth, semi-structured interviews with purposively sampled experts: university faculty in accounting, economics, management, and related fields, and financial managers from West Azerbaijan province municipalities, until theoretical saturation. Data were analyzed via MAXQDA using open, axial, and selective coding to identify 142 components across six categories, forming a model. The quantitative phase tested this model using a 5-point Likert-scale questionnaire, distributed among members of the Iranian Certified Public Accountants Association, with data analyzed via Smart PLS software. Data were collected in 2023.

4. Results

The qualitative phase identified 142 components across six categories, shaping a model of public sector accountants' professional identity. Quantitative validation confirmed all hypotheses. Causal conditions significantly influence professional identity ($\beta = 0.962$, $t = 33.359$). Professional identity strongly affects identity strategies ($\beta = 0.970$, $t = 53.970$). Intervening conditions negatively influence strategies ($\beta = -0.290$, $t = 3.537$), while contextual conditions positively affect strategies ($\beta = 0.380$, $t = 4.561$). Identity strategies significantly impact outcomes ($\beta = 0.951$, $t = 20.138$). These findings validate the model, showing that professional identity drives strategic adaptations in response to causal, intervening, and contextual factors.

5. Conclusion

Public sector accountants' professional identity is shaped by causal conditions (e.g., professional standards, ethics) and evolves through social and governance changes, influencing strategic adaptations that enhance accountability and performance. This study's model highlights how intervening (e.g., crises, scandals) and contextual (e.g., regulatory reforms) conditions shape identity strategies, leading to outcomes like improved financial management and transparency. The findings align with prior research on identity formation (Gendron & Spira, 2010) and underscore the need for public sector reforms, such as accrual accounting adoption in Iran, to support professional identity. Recommendations include: (1) Training programs to strengthen accountants' professional identity, focusing on ethics and public interest. (2) Policy reforms to integrate identity strategies into public sector governance, enhancing transparency and efficiency. This model informs stakeholders on fostering accountability through identity-driven strategies.

Keywords: Public sector accountants' professional identity, personal identity, social identity, organizational identity, mixed-methods approach.