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Modeling The Maturity of Critical Accounting and the Quality of Social Benefits with an Emphasis on The Role of Agency Theory

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1- Introduction

Critical accounting refers to an approach in accounting, which raises a question beyond the use of a specific method in accounting. Critical accounting theorists seek to draw attention to points that have become legitimate due to routine and repetition. In addition, they question the objectivity and neutrality of accounting and state that accounting has supported social systems under government control. One of the problems proposed and solved by accountants is the definition and traditional image of accounting. But according to critical thinking, the existing conditions are not in accordance with what accountants currently believe and act on, and all interpretations of the above images and definitions are criticized. The need for critical studies in accounting is now more evident than when the interdisciplinary and critical accounting project first emerged. The academic project is known as the Interdisciplinary and Critical Perspectives in Accounting. Critical view of accounting is not included in descriptive accounting theories, however, in order for descriptive theories to be criticized more, it is necessary to explain the critical point of view. The modeling of critical accounting maturity and the quality of social benefits is affected by various factors, among which the role of agency theory in strengthening or weakening it stands out more than others. This study was conducted with the aim of modeling the maturity of critical accounting and the quality of social benefits, emphasizing the role of agency theory.

2- Research Questions:

Q1: What variables and components are effective in the maturity of critical accounting and the quality of social benefits?

Q2: What is the role of agency theory in strengthening or weakening this relationship?

3- Methods

This study was of a hybrid type from the point of view of the implementation process; in terms of the fundamental goal, and from the point of view of the logic of the implementation, it was inductive. In this study, using the foundational data theory method, a model was presented that was in line with the maturity of critical accounting and the quality of social benefits. The role of agency theory was emphasized through interviews with experts, including 33 university faculty members, members of the auditing organization of the Standards Development Committee and Privatization Organization, members of the Stock Exchange and Securities Organization, members of scientific accounting associations and accounting trade associations. Additionally, members of the community of certified accountants, independent auditors, executive directors, financial managers and accounting experts of companies, managers of government agencies and experts of the Tax Affairs Organization or experts who are members of the association as they are the official experts of the judiciary and the judiciary. In the qualitative part, a semi-structured interview was used, while in the quantitative part, a questionnaire based on the fuzzy Delphi method was employed to collect information.

4- Results

After the interview, during three stages of open coding, central coding and selective coding, data analysis was done according to the foundation's data theorizing method. The final model, based on extracted categories, included 219 primary codes and 18 secondary code was presented under 6 main categories: causal conditions, contextual conditions, central category, intervening conditions, strategic conditions, and consequences after evaluation and screening with the fuzzy Delphi method.

5- Discussion and Conclusion

The results of this study presented a comprehensive model that has six categories of causal conditions including extra-organizational factors, intra-organizational factors and community acceptance, economic, social, technical, managerial and policy-making factors and scientific factors as the category of background conditions, accounting and education system challenges. Excellence as a central category, government deficiencies and representation issues as intervening conditions, knowledge enhancement, accounting system reform and legal reforms, as well as social benefits, accounting system benefits, and information benefits were identified as strategies and consequences. In general, the results of this study showed that achieving the quality of social benefits by emphasizing the role of representation theory in the country is accompanied by challenges and limitations and is affected by various factors that should be given more attention, with the help of critical accounting theory.

Keywords: Critical Accounting, Quality of Social benefits, Accounting Agency Theory, Critical Ethics, Maturity.