

## The Impact of Government Political Discourses on Public Sector Accounting Reforms<sup>1</sup>

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### INTRODUCTION

Public sector accounting is considered a tool for politicians to achieve political motives, and from their point of view, any reforms in this area will be of particular importance. Public sector accounting is seen as a tool for politicians to achieve political incentives. The purpose of this study is to investigate the impact of government political discourses on public sector accounting reforms by examining the role of government representatives in parliament in legitimizing public sector accounting reforms and the type of legitimacy strategies used by them.

### MATERIALS AND METHODS

The method of this research is based on critical discourse analysis with Fairclough approach. Analysis of Fairclough's critical discourse from three levels of description (including semantic fragments, focal words, extreme phrasing, synonymy, semantic inclusion and semantic contrast, nominalization, rhetoric, anonymization, grammatical aspects, relational aspects, expressive form, use of pronouns us, you, they, link

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values, text construction, and interactive controls), interpretation and explanation. The community of this research includes all the debates and discourses raised by the government representatives in the Islamic Parliament in connection with the changes in the public accounting law related to the accounting of the public sector from 1365 to 1399, which have been completely analyzed. Therefore, sampling was not done in this research. The population of this research includes 19 texts from the discourses of government representatives in the Islamic Consultative Assembly in relation to changes in the law of public accounting related to public sector accounting from 1986 to 2021. All the above texts have been analyzed.

## **RESULTS AND DISCUSSION**

In this research, by analyzing the speeches of the government representatives in the parliament regarding the changes in the financial laws and regulations and specifically the changes in the public accounting law as the basis of public sector accounting, the role of the language of the government representatives in legitimizing the changes in the public accounting law and also investigating the legitimization strategies were used. The results of this research show that government representatives in the parliament, by using the power of language in their speeches, try to hide their motives and legitimize changes in financial laws and regulations in line with social norms. Giving legitimacy to the actions of politicians can become a political priority in order to accompany and convince society with them. The legitimacy of the government representatives in the parliament for their actions to make changes in the public accounting law is based on the central role of language as a source of legitimacy. By using language and debate, government representatives in parliament have used forms of symbolic power to gain control over the audience and legitimize their actions, justify changes in the public accounting law, and attract public support in line with their goals. In other words, by using the power of language, the government representatives have legitimized their

discourse about changes in the Public Accounts Law and minimized the resistance against it. Changes in the country's public accounting law as the basis for public sector accounting have been legitimized under the influence of the power of language by government officials and with an emphasis on rationalist and ethical strategies, and they have used language as a tool of legitimacy.

## CONCLUSION

The results of the research show that the use of language can facilitate the exercise of power through statesmen. In fact, government representatives have used language as a tool of political legitimacy in the process of reforming the Public Accounting Law. In other words, government representatives have used language as a tool to achieve their ideologies, and by using the power of language to legitimize such changes, they have sought to show their actions in line with society's norms and tried to convince their audience in the parliament. Therefore, the government representatives in the parliament have used language as a kind of control tool and used it to create legitimacy and gain public consensus. In other words, they have used the power of language to cover their motives and legitimize their actions and make them appear in line with the public interest to make changes in the law of public accounting. In fact, the power of language and discourse is considered the key tool of the government representatives in the parliament for legitimization, and the legitimization is a kind of rational justification of the power of the government representatives in the parliament to make changes in financial laws and regulations, which is manifested in the form of discourses. In such a situation, the language of the government plays an inevitable role in the discourse that gives legitimacy to the reforms of the accounting rules of the public sector. The use of language by government representatives in parliament as a tool to legitimize and use rationalist and ethical strategies to legitimize changes in the country's public accounting law indicates that they are trying to emphasize the consequences and consequences of these changes, as well

as Its value and moral principles, to portray such changes in line with the public interest and to make it in line with the norms of society.

**Keywords:** Government Representatives in Parliament, Language, Legitimacy Strategies, Public Accounting Law, Public Sector Accounting.

**JEL Classification:** M48.

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