

## Designing a Model for Civil Accounting: Systematic Representation Modeling<sup>1</sup>

Mohammad Ali Parvishi<sup>2</sup>, Meysam Arabzadeh<sup>3</sup>, Mehdi Safari Gerayli<sup>4</sup>,  
Hassan Ghodrati<sup>5</sup>

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Research Paper

### INTRODUCTION

Civil accounting has been discussed as one of the theoretical bases in the accounting profession seriously in the scientific meetings from late in the last century and the beginning of this century to the extent that many international institutions have been obliged to examine it in their policies because of the theoretical literature development of this concept (Davoudi-Nasr et al., 2018). This issue has been mentioned far more extensively than theoretical and scientific issues because of the presence of investors from various social levels in the international market. In addition, many social institutions have tried to legalize it in the states' financial structures and the world's financial companies. Noticeably, the business is relevant to many cases of civil laws today. It means that commercial institutions may ignore the ethics, environment, and society to reach their goals, and this matter has had extensive effects in the long term and will damage the stability in terms of trust-making for the contradiction (Chatterjee & N.S., 2022). Undoubtedly, the era of

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2. Ph.D. Student, Department of Accounting, Kashan Branch, Islamic Azad University, Kashan, Iran. (mpoldking@gmail.com).

3. Assistant Prof Department of Accounting, Kashan Branch, Islamic Azad University, Kashan, Iran. (Corresponding Author). (Meysam.Arabzadeh@iau.ac.ir).

4. Associate Professor Department of Accounting, Bandargaz Branch, Islamic Azad University, Bandargaz, Iran. (Mehdi.safari83@yahoo.com).

5. Associate Professor Department of Accounting, Kashan Branch, Islamic Azad University, Kashan, Iran. ((Dr.ghodrati42@Gmail.com).

capitalist growth, associated with the merger and combination of large companies, has developed embezzlement and fraud as trust-reducing factors among stakeholders. In this regard, accounting regularly updated itself to be able to cope with these sinister phenomena that damage the citizens' benefits on the one hand and prevent accounting legality, on the other hand, to account for the beneficiaries to promote financial transparency (Goddard, 2021). In other words, it may be safe to say that the social responsibilities of accounting are far more extensive than their responsibility areas because the accounting responsibility can be revised in three professional, legal, and social aspects. This happens because it helps to develop the desired goals in information transparency and provides the condition to account for the beneficiaries (Tran et al., 2022).

## **MATERIALS AND METHODS**

The execution of the process should be always considered to design a model as the examined phenomenon does not have an integrated and coordinated framework of content at least in the mentioned population of research. Therefore, this research is in developmental research groups because the concept of civil accounting does not have sufficient integration in the capital market companies according to the stated issues in the theoretical bases and introduction along with sustainable accounting. Based on the objective, this research tries to determine the motives and consequences of the detected components in the capital market companies' level based on effectiveness relying on exploratory research and systematic evaluation matrix of the internal links of dimensions. This research approach is hybrid according to the logic of data collection because it examines a phenomenon that does not have a comprehensive framework in the theoretical field of accounting or is not a matter of consensus. Therefore, first, it tried to present a civil accounting model as a multi-dimension model through the qualitative part analysis by relying on the data foundation theory method. For this purpose, Glaser's (1992) emergent approach is used to codify the civil accounting model using an interview with experts using three coding steps. In this approach, a theory emerges out of data, and the researchers do not have presuppositions about the relationship between the data from the beginning. Furthermore, data analysis starts with an interview simultaneously according to the emergent data foundation theory policy (Kelalian Moghadam et al., 2020). The research tries to determine the motives and consequences of civil accounting dimensions at the capital market companies' level in the quantitative analysis by systematic

representation modeling after presenting the model and evaluating its reliability by Delphi analysis.

## **RESULTS AND DISCUSSION**

A theoretical framework should be presented in this part based on the coded contents to reach the components then research issues and regarding the adapted issues in the detected codes.

Therefore, a theoretical framework of research is presented according to the nature of Glaser's analysis (1992) in data foundation theory. In total, 3 categories, 6 components, and 34 conceptual themes were detected during 14 interviews based on three-step coding. Then, first, the components' reliability was confirmed using Delphi analysis, and then 6 components were evaluated in a matrix using a systematic representation method to answer the 4<sup>th</sup> question of this research. The results showed that the initial motive of civil accounting development in the capital market is related to the accounting information infrastructures which help the accounting units to have further recognition of the market and its changes.

## **CONCLUSION**

This result shows that the financial information systems from the operational to strategic levels try to reflect the quickest decision to the beneficiaries based on the continuous screening of the environment to identify civil expectations. The presence of the made databanks, as the main source of these changes, helps the accounting profession have a higher capacity to detect the beneficiaries' civil needs which reinforces its interaction level with the beneficiaries in the first layer and provides a new identity to the accounting profession based on trust in the second layer. This identity is civil values by which accounting tries to legalize it by responding timely, promoting ethics and social activism, to reflect capital markets in society as the minimum may of investment. This is because legitimacy in civil accounting is a priority to respect citizens' rights, respect the rights of minorities, equality, and justice in information symmetry, and eliminate religious discrimination at the decision level of the capital market. Although no research has studied civil accounting experimentally in the past, reviewing the case studies such as Gray et al (2006), Greenhalgh & Harradine (2014), and Hall & O'Dwyer (2017) can be a basis for adapting the results of these studies because the mutual point of all these areas is to provide legitimacy for accounting in the civil activities to increase justice in the communities.

### APPLIED SUGGESTIONS

Regarding the importance of civil accounting issues, it is suggested that policymakers make a fundamental decision to integrate accounting information system structure to develop the capital market and consider the rights of all beneficiaries. In this way, the companies' managers would develop the financial information systems more seriously in the accounting units under the institutional requirements. In addition, they would help the made capacities by the information cycle to react more quickly to the dominant expectations in the capital market. On the other hand, the compilers of regulations at the capital market companies' level should help to form corporate accounting to provide legitimacy in civil accounting to prevent violation of monitories' rights through the formation of committees aimed at promoting equality and justice because of the possessive performances of companies accounting unit.

**Keywords:** Civil Accounting; Systematic Representation Modeling, Accounting Legitimacy.

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