

Presenting an Integrated Themes Framework of Rhetorical Accounting in the Development of Corporate Legitimacy: Expanding the Values of Social Interaction¹

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INTRODUCTION

With the evolution of social norms and the expansion of the speed of information transfer from the market to the stakeholders in today's world, the information disclosure processes have also changed, so that the information needs of the stakeholders, which arise from the context of the society, determine the financial reporting strategies at the level of the capital market (Jiménez-Angueira et al., 2021). Information disclosure is considered a part of the company's dealings with stakeholders, which creates the basis for gaining

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a competitive advantage and makes it possible for stakeholders to differentiate between companies (Teftian et al., 2021). These differences originate from the type of recognition and importance of the company regarding the information needs of the stakeholders and can facilitate the possibility of achieving a more sustainable development of the company in front of the stakeholders through the promotion of corporate legitimacy. Rhetorical accounting is a way of perceiving the set of financial statements and accompanying reports that, while strengthening the level of companies' knowledge of the information needs of external stakeholders, provides a more arguable analytical basis for decisions to internal stakeholders (Price et al., 2018).

MATERIALS AND METHODS

In terms of the nature of the objective, this study is considered to be exploratory considering that it uses interviews to identify the themes of the development of rhetorical accounting to evaluate gray matter by combining it with Suchman's (1995) dimensions. In other words, due to the lack of reliable aspects of the accounting concept of rhetoric in a coherent theoretical framework, this study seeks to clarify the dimensions of this phenomenon in the qualitative part and by using the method of systematic content analysis. On the other hand, in terms of the results, this study should be considered a development, because both criteria, i.e. accounting rhetoric and corporate legitimacy, have received less attention in terms of cognitive functions at the level of accounting research and related fields, and their combination can include an emerging field of accounting knowledge that is expanded in this study to create new angles of the concepts examined in the context of the current studies. Finally, in terms of the type of data collection, this study is considered to be a hybrid, because first, in the qualitative part, the presentation of the accounting model of rhetoric is attempted, and its reliability level is examined through the Delphi analysis process, and in the quantitative part,

through a set of processes Matrix weights and geometric mean are necessary to evaluate the impact of the dimensions of each of the criteria of this study on each other.

RESULTS AND DISCUSSION

In line with the nature of the research, thematic analysis has been used in the qualitative part. This analysis is considered as the executive process of content analysis, which analyzes the basics and concepts of the present subject through simultaneous content analysis in similar studies and conducting interviews to determine its dimensions. The basic idea of content analysis is to put the content components of past research based on theme analysis. A theme is a pattern found in the data and at least describes and organizes observations and at most interprets aspects of the phenomenon (Boyatzis, 1998). In this research, the typology of thematic analysis based on the style of Atrid-Sterling (2001) is used.

CONCLUSION

Through the use of thematic analysis, this study has sought to identify themes related to rhetorical accounting. By identifying three overarching themes, 6 organizing themes, and 30 basic themes, the theoretical framework of the research was presented and the reliability level of the dimensions was confirmed during two stages of Delphi analysis. Then, by combining the 6 organizational themes identified in the qualitative section and the 4 corporate legitimacy criteria of Suchman (1995), an attempt was made to answer the question of what is the most desirable accounting function of rhetoric in promoting the legitimacy of capital market companies. Therefore, the results showed in order, the information system in accounting knowledge (A_6) is the most strategic accounting factor of rhetoric that can describe the achievement of social legitimacy at the level of capital market companies.

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