

Evaluation of the Conversational Accounting Development Drivers of under the Synergy of Managers' Negative Resistance: Mapping the Perspectives of Iran's Capital Market¹

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INTRODUCTION

With the future growth of social expectations from the functions of companies in reflecting news and information to stakeholders, the functional nature of accounting knowledge also changed from a purely objectivist paradigm to an interactionist paradigm and moved towards meeting the information needs of stakeholders (Kwarteng et al., 2023). These changes took a more coherent form in a situation where accounting theories, along with researches, made possible the sustainable development of accounting from the

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disclosure of merely classical information to the presentation of reports with more content (Rutherford, 2023). One of these changes is the emergence of conversational accounting procedures in capital market platforms, which was formed in the first decade of the current century and gradually became a part of the way companies interact with stakeholders. Therefore, in a specific definition, conversational accounting can be considered as a basis of realistic representation of information, which is reflected to the stakeholders based on the responsibility and commitment of this knowledge against social expectations, in the form of optional procedures (Grossi et al., 2021). In other words, conversational accounting is considered a form of critical functions in accounting knowledge, which causes the disclosure of the company's functions to be transferred to the stakeholders based on a level of transparent interaction and dialogue, and in the long run, this issue can reduce the representation gap, while symmetrizing the information. It enables participation with stakeholders (Dai and Reich, 2023).

MATERIALS AND METHODS

Based on the fact that the present study seeks to outline the future prospects of the capital market, this study can be placed in the category of applied studies in terms of results, and because it determines dimensions in order to identify drivers through interviews, it is placed in the category of exploratory studies. From the point of view of the type of data, this study is hybrid, because it uses qualitative and quantitative data collection processes to achieve the research objectives. It is important to mention that the present study uses a separate method for answering the formulated questions for each section. Therefore, based on the nature of collection, this study can be classified as mixed research.

RESULTS AND DISCUSSION

In this study, theme analysis was first used due to the lack of specific dimensions regarding conversational accounting assessment. In this process, content screening was used to determine the dimensions related to the measurement of this criterion, therefore, during several rounds of critical evaluation with the aim of determining the main themes, 8 dimensions were determined from a total of 12 studies. The eight dimensions selected to determine the limit of theoretical consensus were analyzed through Delphi

analysis, so that after confirming the dimensions of conversational accounting development, through the link matrix, their power of influence and dependence to be placed in the Mi'kmaq platform can be determined. During this process, 2 factors; Strengthening the information infrastructure in accounting and strengthening the behavioral norms in the accounting profession were determined to be the most effective basis for the development of conversational accounting in order to draw future scenarios, their evaluation sub-factors or the basic themes of each of the dimensions as drivers for the development of conversational accounting through interviews. Then, two optimal scenarios for the development of conversational accounting were selected through the scenario wizard software, so that finally, based on the matrix of mathematical functions, each of the situations of the development of conversational accounting could be more challenging under the influence of the synergy of the negative resistance of the managers.

CONCLUSION

As the result of the process of compiling the matrix of mathematical functions made clear, the cybernetic effect as the most important matrix for the development of conversational accounting, facing the synergy of negative resistance of managers from the perspective of overconfidence, faces a greater challenge for not paying attention. Because managers with synergy of negative resistance and overconfidence, usually by overestimating the level of their capabilities in managing affairs, have a higher resistance to accept change, and under these conditions, conversational accounting as the most important process expected by stakeholders from the accounting unit, with challenges is faced Because these kind of managers do not want to make fundamental changes in the functions of their administration and decisions, and they rely too much on their vision and forward-looking skills, and in this situation, they do not understand the expectations of the stakeholders and social changes at all, and this causes them to ignore The infrastructure of information systems in disclosing information should be satisfied only with fixed and past functions in disclosing information. In this situation, conversational accounting, which can lead to an increase in the confidence of shareholders as a positive perspective in the capital market, is neglected. Therefore, the obtained result can be considered as the result of possessiveness of managers in holding

management positions at the level of capital market companies, which do not have any value for the information needs of the stakeholders.

Keywords: Conversational Accounting; Managers' Negative Resistance Synergy; Cybernetics Effects.

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