



Management Accounting with a Focus on Macro-Environmental, Professional, and Organizational Factors and the Outcomes of Management Development

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Abstract

This article aims to explain the development model of the management accounting profession in Iran. To facilitate the advancement of the management accounting profession, experts must pay special attention to the Commercial Code, accounting theory, and accounting analysis, alongside elective options such as trade law, strategy, or control. Many managerial positions require a master's degree, professional certifications, and/or relevant field experience. Based on the aforementioned points, the researcher seeks to formulate a model for the development of the management accounting profession in Iran. Drawing upon a review of prior literature and existing research, the study investigates various barriers to the development model of management accounting. The findings indicate that four primary barriers hinder the application of the management accounting profession based on the professional development theory of management accounting: (1) contextual factors affecting the management accounting profession model based on the type of violation, (2) environmental factors influencing the management accounting profession model, (3) strategies that impact the implementation of the management accounting profession model, and (4) outcome-related consequences of implementing the management accounting profession model.

Keywords: *Development of the Management Accounting Profession, Accounting Profession Ranking, Management Accounting, Management Development*

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1. Introduction

The evolution of the management accounting profession has become an urgent imperative in response to the growing complexity of business environments, increasing stakeholder expectations, and the intensification of competitive pressures. In the context of Iran, where economic structures are continuously challenged by internal constraints and external fluctuations, the need to develop a coherent professional model for management accounting has gained increased attention. This model must reflect not only technical expertise and standardized practices but also integrate strategic thinking, ethical orientation,

organizational adaptability, and sustainability-oriented values. Recent research emphasizes the need for integrative models that capture local organizational realities while aligning with global accounting transformations [1, 2]. The current study aims to conceptualize and explain the prerequisites, strategies, and outcomes associated with the professional development of management accounting in Iran, with a focus on macro-environmental, professional, and organizational dynamics.

Management accounting, by its very nature, bridges financial insight and strategic guidance. It provides organizations with tools to plan, control, and evaluate



performance while navigating an increasingly complex regulatory and economic landscape [3]. As noted in prior scholarship, the emergence of strategic management accounting has redefined the scope of managerial roles, requiring professionals to integrate financial data with organizational objectives and long-term visions [4]. At the same time, the expansion of sustainability accounting, environmental cost management, and the introduction of life cycle assessment approaches have expanded the boundaries of traditional cost accounting [5, 6]. These shifts call for models of professionalism that not only ensure compliance but also enable performance excellence through innovation, adaptability, and ethical decision-making.

In line with this, professional models are increasingly informed by interdisciplinary frameworks that combine accounting science with strategic planning, systems thinking, and stakeholder engagement. The use of frameworks such as the Theory of Constraints (TOC) has enabled organizations to identify bottlenecks, improve throughput, and enhance operational efficiency through targeted interventions [7, 8]. In the Iranian banking and industrial sectors, TOC has proven to be a useful heuristic in aligning accounting operations with value-driven priorities, reducing resource wastage, and increasing agility in decision-making. Moreover, quality costing and performance evaluation mechanisms have been used to provide objective metrics for internal control, supporting a more resilient and informed organizational structure [9, 10]. These dimensions, while functional in isolation, must now be systematized into a coherent professional model that can guide the future of management accounting within the specific institutional and cultural context of Iran.

The contemporary discourse on management accounting is no longer confined to cost allocation and financial reporting. It encompasses broader responsibilities, such as contributing to sustainable development, promoting corporate governance, and managing enterprise risks. Scholars argue that management accountants must increasingly act as ethical leaders, change agents, and strategy enablers, embedding social and environmental concerns into the financial core of decision-making [11, 12]. Particularly in transitional economies, where institutional instability and policy uncertainty are prevalent, professional development in accounting must be seen as a multifaceted process. It must address capacity building, regulatory alignment, and cultural adaptation in tandem. Research on career development in accounting within international contexts also reveals that local realities—such as political

structure, education systems, and labor market dynamics—significantly influence the maturation of the profession [13]. In Iran, similar contextual considerations apply and must be incorporated into any developmental model.

In developing such a model, the research leverages qualitative inquiry, particularly grounded theory methodology, which has proven valuable in constructing process-oriented and context-sensitive theoretical frameworks [14]. This approach allows for the identification of causal conditions, contextual factors, strategies, and consequences, offering a structured yet flexible lens through which the development of management accounting professionalism can be conceptualized. Prior studies have applied grounded theory to a variety of domains within management accounting, including cost control, sustainability reporting, and accounting for innovation [15, 16]. The grounded method further enables researchers to capture lived experiences and expert perspectives, thus creating a model that is empirically grounded, culturally relevant, and theoretically robust.

A critical dimension that emerges in many Iranian studies is the challenge of aligning professional standards with international benchmarks while respecting domestic values and operational constraints. In the Iranian context, accounting systems often function under limitations imposed by regulatory inconsistencies, outdated technological infrastructures, and a lack of formalized performance metrics [17, 18]. Addressing these gaps requires not only technical reform but also a shift in mindset—from reactive compliance to proactive strategic engagement. This transformation depends on the institutionalization of continuous learning, ethical professionalism, and cross-functional collaboration, all of which must be reflected in the professional model being proposed. Such a model would need to balance normative expectations (such as audit transparency and global reporting standards) with practical realities, including resource limitations and policy volatility [19].

Another important consideration in modeling the development of management accounting professionalism is the role of information technology and digital transformation. As accounting functions become increasingly automated and data-driven, there is growing demand for professionals who can interpret, contextualize, and communicate financial insights effectively. This trend is reinforced by recent studies on the use of blockchain, artificial intelligence, and data analytics in Iranian accounting and auditing environments [15]. These

technologies necessitate a new set of competencies—from digital literacy and critical thinking to data governance and cybersecurity awareness—that must be incorporated into any future-oriented professional model. The integration of these competencies not only enhances operational accuracy but also enables organizations to create value through informed decision-making and strategic forecasting.

2. Methodology

The present study employed a qualitative research design with an applied objective, aiming to formulate a development model for the management accounting profession in Iran. This model centers on the influence of macro-environmental factors, professional contextual elements, organizational dynamics, and the consequences of management accounting development. Given the conceptual and exploratory nature of the research, qualitative methods were deemed most appropriate, particularly to capture the complexity and contextual depth of expert perspectives. Data were collected through semi-structured interviews conducted with experts in the field of management accounting, including both academic and professional stakeholders with extensive experience in the domain.

Participants in this study were selected through purposive sampling based on their expertise in management accounting practice, consultancy, or research. The sample consisted of 35 individuals from three key professional categories. Among them, 8 participants (22.8%) were university professors engaged in executive, advisory, or research activities in the field of management accounting. A larger group of 18 participants (51.5%) were financial managers actively involved in decision-making and accounting operations within various organizations. The remaining 9 participants (25.7%) were professionals working in management accounting units across different sectors. Regarding professional experience, the distribution was as follows: 4 participants (11.4%) had less than 5 years of experience, 6 participants (17.2%) had between 5 and 10 years, 7 participants (20.0%) had 11 to 15 years, 8 participants (22.8%) had between 16 and 20 years, and 10 participants (28.6%) had more than 20 years of experience. In terms of gender distribution, the sample was predominantly male, with 29 men (82.8%) and 6 women (17.2%), totaling 35 participants.

For data collection, the research utilized in-depth, semi-structured interviews that allowed participants to elaborate on their experiences and perspectives concerning the developmental dynamics of the management accounting profession in Iran. The interview protocol was designed to explore the perceived impact of macro-level conditions (such as regulatory and economic factors), professional environmental influences (such as institutional expectations and education standards), organizational factors (such as support structures and accounting systems), and the practical outcomes of management development efforts. Each interview lasted approximately 45 to 60 minutes and was audio-recorded with participants' consent. The interviews were transcribed verbatim for analysis and subjected to participant validation to ensure credibility.

The data analysis process followed a thematic coding strategy consistent with qualitative content analysis. Initially, open coding was conducted to identify primary themes and concepts emerging from the interview transcripts. This was followed by axial coding to establish relationships between the identified themes, leading to the development of core categories reflecting causal conditions, contextual factors, intervention strategies, and consequences. Finally, selective coding was used to refine and integrate these categories into a coherent model of professional development in management accounting. Throughout the analysis, strategies such as triangulation, peer debriefing, and member checking were applied to enhance the reliability and validity of the findings. The qualitative data analysis software MAXQDA was employed to support systematic coding and theme development.

3. Findings and Results

The analysis of interview data revealed a range of contextual prerequisites that participants identified as essential for the development of a management accounting professional model in Iran. These findings emerged through thematic analysis of expert interviews and reflect key structural, behavioral, and systemic components that influence the trajectory of professionalization in this field. The insights presented here are based on the most frequently cited themes and were triangulated across participant narratives to ensure validity and depth. Table 1 provides a synthesized summary of the identified prerequisites, the corresponding interviewees, and their interpretations.

Table 1. Contextual Prerequisites for the Development of the Management Accounting Professional Model (as Reported by Participants)

Prerequisite	Interviewees	Description
Development of methods, procedures, principles, and theoretical concepts	Interviewees 1–5	Emphasis on technical skills, knowledge, and professional competencies
CMA certification and commitment to continuous education	Interviewees 1–5	Social commitment in professional conduct
Ethical environment and work standards	Interviewees 9, 12, 16, 30, 31	Professional commitment in conduct
Explanation of the impact of competitive environment	Interviewees 6–8, 32, 33, 35	Education and preparation required in accounting
Inability to express viewpoints within the system	Interviewees 16, 20, 21, 23	Importance of voice and expression
Implementation of internal business audits	Interviewees 24–27, 28, 29, 30, 31	Positive perception of the accounting profession; technical knowledge and skills
Monitoring expenditures and financial controls	Interviewees 32–35	Awareness of the value of auditing and international methods

The findings in Table 1 illustrate a multifaceted set of contextual requirements cited by participants as necessary for advancing the professionalization of management accounting in Iran. A prominent theme across multiple interviews (Interviewees 1–5) was the need to develop standardized methods, theoretical principles, and procedural frameworks, underscoring the critical role of technical proficiency and conceptual literacy in the profession. These same participants also emphasized the necessity of CMA certification and a strong commitment to ongoing professional learning as indicators of social accountability in practice. Furthermore, interviewees highlighted the importance of fostering an ethical work environment and maintaining high standards (Interviewees 9, 12, 16, 30, 31), suggesting that ethical orientation is fundamental to

professional legitimacy. Other themes included the influence of market competitiveness on required accounting competencies (Interviewees 6–8, 32, 33, 35), the systemic barriers to open dialogue within organizations (Interviewees 16, 20, 21, 23), and the importance of internal auditing mechanisms (Interviewees 24–31) in promoting professional awareness and skill. Lastly, the role of financial oversight and adherence to international auditing practices (Interviewees 32–35) was seen as a vital prerequisite for global alignment and trust in the profession. Collectively, these elements provide foundational insight into the structural and behavioral conditions necessary for the strategic development of management accounting as a recognized and robust profession.

Table 2. Environmental Prerequisites for the Development of the Management Accounting Professional Model (as Reported by Participants)

Prerequisite	Interviewees	Description
Formulation of business strategies	Interviewees 1–5	Integrity and adherence in strategic alignment
Explaining the financial consequences of business decisions	Interviewees 1–5	Complex and unstable tax actions impacting financial predictability
Advising managers on the financial outcomes of projects	Interviewees 9, 12, 16, 30, 31	Professional independence in managerial and financial behavior
Training professionals on the adoption of new standards in terms of time and cost	Interviewees 6–8, 32, 33, 35	Awareness of the value of auditing and international procedures
Generating subsequent reports requiring major revision, increasing reporting costs	Interviewees 16, 20, 21, 23	Specialized knowledge in financial planning
Skill in presenting high-quality information	Interviewees 24–27, 28, 29, 30, 31	Analysis, control, and decision-making support competencies

The data presented in Table 2 demonstrate that a range of environmental factors were identified by participants as essential for advancing the development of the management accounting profession. Participants 1–5 highlighted the critical need for transparent and principled business strategy formulation, as well as the clear articulation of financial consequences associated with commercial decisions. They emphasized that fluctuating tax regulations and

unpredictable financial obligations undermine long-term planning, thereby reinforcing the need for management accountants to serve as strategic partners with ethical discipline. Interviewees 9, 12, 16, 30, and 31 underscored the importance of professional independence, especially in advising executives on the financial impacts of ongoing projects, thus reinforcing the consultative role of management accountants in organizational governance.

Furthermore, the need for upskilling professionals in the face of new accounting standards was recognized by interviewees 6–8, 32, 33, and 35, who noted the time and cost challenges associated with standard adoption. Interviewees 16, 20, 21, and 23 also drew attention to the increasing burden of producing revised reports, which demand both technical expertise and financial resources to ensure the effective delivery of high-quality financial information. Lastly, a significant emphasis was placed on the professional capacity

to present information that is accurate, high in quality, and useful for managerial decision-making, as reflected in the responses of interviewees 24–31. Collectively, these findings reveal that the external environment—through regulatory demands, reporting expectations, and strategic business needs—plays a critical role in shaping the institutional readiness and capability of the management accounting profession in Iran.

Table 3. Strategic Requirements for the Development of the Management Accounting Professional Model (as Reported by Participants)

Strategy	Interviewees	Description
Strengthening the position of management accounting in strategic decision-making	Interviewees 1–5	Promotion of the strategic role of the management accountant
Upgrading education and professional certifications	Interviewees 1–5	Development of a professional identity through training and global certification
Enhancing independence in professional activities	Interviewees 9, 12, 16, 30, 31	Reinforcing autonomy in judgment and decision-making processes
Improving the application of international standards	Interviewees 6–8, 32, 33, 35	Compliance with international frameworks and best practices
Investing in technological and analytical infrastructure	Interviewees 16, 20, 21, 23	Building systems for better forecasting, control, and financial transparency
Developing communication skills and stakeholder engagement	Interviewees 24–27, 28, 29, 30, 31	Enhancing interaction, teamwork, and influence in interdisciplinary environments

The findings presented in Table 3 reflect the strategic actions and interventions that participants believe are crucial for enabling the professional development of management accounting in Iran. Interviewees 1–5 emphasized the need to elevate the status of management accounting within organizations, advocating for its integration into strategic decision-making processes. They also noted the importance of aligning educational systems with global expectations through enhanced training and professional certifications such as CMA, which help establish a stronger professional identity. In addition, the necessity of professional autonomy was highlighted by interviewees 9, 12, 16, 30, and 31, who viewed independence in professional conduct and judgment as a cornerstone of credibility and effectiveness in the field. Participants 6–8 and 32–35 underscored the value of

aligning local practices with international accounting and reporting standards, viewing this as a means to ensure competitiveness, comparability, and trust in global markets. Moreover, interviewees 16, 20, 21, and 23 stressed the importance of technological and analytical infrastructure investment, noting that modern management accounting requires tools for forecasting, budget optimization, and financial transparency. Finally, participants 24–31 emphasized the importance of interpersonal and communication skills for management accountants, particularly in engaging with stakeholders, fostering collaboration, and driving informed decision-making. These strategic elements together illustrate a roadmap for cultivating a robust, internationally-aligned, and strategically integrated management accounting profession.

Table 4. Outcomes of Implementing the Management Accounting Professional Model (as Reported by Participants)

Outcome	Interviewees	Description
Increased effectiveness in strategic decision-making	Interviewees 1–5	Enhancing the role of accountants as key contributors to business strategy
Improved financial transparency and accountability	Interviewees 1–5	Strengthening trust in financial reports and internal controls
Strengthened organizational independence and integrity	Interviewees 9, 12, 16, 30, 31	Fostering a culture of ethical decision-making and responsibility
Alignment with international auditing and reporting standards	Interviewees 6–8, 32, 33, 35	Promoting global comparability and investor confidence
Enhanced financial planning and risk management capabilities	Interviewees 16, 20, 21, 23	Improving foresight, budgeting, and strategic resource allocation
Increased organizational value through data-driven decision support	Interviewees 24–27, 28, 29, 30, 31	Optimizing operations through actionable financial insights

Table 4 illustrates the major outcomes anticipated by participants as a result of implementing a comprehensive and strategic management accounting professional model in Iran. According to interviewees 1–5, one of the most significant benefits is the enhancement of strategic decision-making processes, where management accountants are no longer passive reporters but active partners in shaping organizational direction. These same participants also emphasized gains in financial transparency and accountability, pointing to improved trust in internal reporting and audit systems. Interviewees 9, 12, 16, 30, and 31 discussed the ethical implications, noting that the model contributes to a more autonomous and integrity-driven professional environment that safeguards independent judgment. The importance of aligning with international auditing and reporting standards was underscored by interviewees 6–8, 32, 33, and 35, who recognized that this alignment fosters global investor trust and enhances the credibility of financial statements. Interviewees 16, 20, 21, and 23 also highlighted that the model supports better financial planning and risk management by providing accurate, forward-looking data for strategic decisions. Finally, participants 24–31 pointed out that by empowering management accountants with analytical tools and data interpretation skills, organizations can increase their operational efficiency and overall value through data-driven decision-making. These outcomes collectively demonstrate that the implementation of the professional model is not merely structural, but transformative in elevating the strategic, ethical, and economic contributions of management accounting within Iranian organizations.

4. Discussion and Conclusion

The findings of this study offer a grounded and empirically supported framework for understanding the professional development of management accounting in Iran, identifying four key dimensions: contextual prerequisites, environmental prerequisites, strategic enablers, and expected outcomes. These components emerged from expert interviews and reflect the current challenges and developmental needs of the field within Iran's unique institutional, economic, and cultural environment. As the data revealed, the development of standardized theoretical frameworks, commitment to continuous education, a sound ethical climate, and the articulation of the profession's strategic value are all fundamental contextual prerequisites. This aligns with the

broader view that the modernization of management accounting requires alignment with both global expectations and domestic organizational maturity [1, 6]. In particular, the emphasis on technical skill development and the pursuit of professional certifications such as CMA mirrors global trends in professionalization, as discussed in previous research on performance measurement and cost control systems [3].

Environmental prerequisites highlighted in the study reinforce the need for external support mechanisms and ecosystem-level engagement. Interviewees emphasized the necessity of integrating financial decision-making with business strategy, along with the burdens imposed by unstable tax regulations and the complexities of reporting requirements. These insights corroborate earlier findings that stress the importance of macro-level institutional environments in enabling the development of sustainable management accounting practices [11]. Furthermore, the emphasis on international standards and the burden of compliance reflects the global push for harmonization and transparency, particularly in transitional economies. Similar themes are evident in studies on the adoption of Environmental Management Accounting (EMA) and life-cycle approaches within Iranian manufacturing contexts, where time, cost, and interpretability of new standards remain critical barriers [5, 17].

Strategically, the findings point to an urgent need to redefine the role of management accountants beyond mere financial record-keepers toward strategic partners and decision-support agents. Several interviewees emphasized professional independence, strategic visibility, and technological adaptability as strategic priorities. These priorities mirror global shifts toward strategic management accounting and the growing integration of IT-enabled decision-support systems in professional accounting roles [19, 20]. Strategic alignment and leadership support are echoed in research on the Theory of Constraints (TOC) in the banking and manufacturing sectors in Iran, which illustrates how proper accounting information systems can significantly enhance organizational performance and efficiency [7, 8]. Moreover, the importance of investing in communication skills, stakeholder engagement, and multidisciplinary collaboration highlights the profession's transformation into a more interactive, value-driven function within organizations.

The outcomes reported by participants serve to validate the practical relevance of the model. Enhanced decision-making capacity, improved transparency, and stronger

ethical governance were among the most commonly cited outcomes. These align with existing studies that position management accounting as a critical enabler of organizational sustainability and strategic performance [2, 13]. Additionally, the participants' emphasis on global comparability and integration with international reporting frameworks is consistent with research advocating for the alignment of domestic accounting practices with global standards to enhance investor confidence and institutional trust [15, 18]. The importance of data literacy and digital technologies in enhancing the value of management accounting was also a recurring theme, resonating with recent studies on blockchain and advanced analytics in the Iranian public sector and port management organizations [10, 15].

These results collectively suggest that the development of management accounting professionalism in Iran is not only possible but necessary for the country's broader economic transformation. The proposed model, rooted in empirical data, provides a structured pathway for transitioning management accounting from a compliance-focused activity into a strategic pillar of organizational leadership and sustainability. This transition, however, demands a confluence of institutional support, curriculum reform, technological investment, and cultural transformation. In this regard, the grounded theory approach adopted in the study effectively captures the complex interdependencies between contextual, environmental, and strategic variables, offering a dynamic model that can adapt to different organizational settings and maturity levels [9, 14].

Furthermore, the discussion reveals that while strategic and technical factors are crucial, the soft dimensions—such as ethical orientation, communication capabilities, and professional autonomy—are equally vital. As pointed out by several participants, the inability to voice opinions in hierarchical systems, lack of internal audit mechanisms, and inadequate alignment between professional values and institutional policies hinder professionalization. This is consistent with literature on organizational readiness and professional socialization, which emphasizes the need for enabling cultures and leadership support to institutionalize change [12, 19]. Additionally, attention to cultural and economic contextualization is crucial. Indigenous values and socio-political structures affect how professional identities are formed and sustained in Iran, as highlighted by studies exploring the integration of localized cultural norms into professional development frameworks [12, 18].

Technological readiness emerged as both a challenge and an opportunity. While several interviewees emphasized limitations in digital infrastructure and analytical tools, there was also optimism about the transformative potential of technology in elevating the role of management accountants. This optimism is supported by recent research advocating for the digital transformation of accounting systems through blockchain, artificial intelligence, and real-time performance tracking [6, 15]. Such advancements not only increase the speed and accuracy of reporting but also enable predictive capabilities, scenario modeling, and integrated risk management—capabilities that are essential for strategic decision-making in uncertain environments.

Moreover, the professional identity of management accountants must be constructed through long-term investments in education, certification, and ethical training. The significance of structured training programs, alignment with international standards, and competency-based education models is reinforced in studies on accounting curriculum reform and professional development [2, 4]. Interviewees in the present study highlighted the necessity of continuous education and access to global certification programs such as CMA, which not only enhance technical capabilities but also signal professionalism and credibility in both domestic and international arenas.

This study is limited by its reliance on qualitative data collected from a purposively selected group of experts, which may affect the generalizability of findings. Although the diversity of participants strengthens the depth of insights, the study does not include perspectives from junior-level accountants or stakeholders outside the immediate accounting profession, such as policymakers or end-users of financial information. Additionally, the evolving economic and regulatory environment in Iran may lead to shifts in contextual and strategic priorities that were not fully captured in this study. The focus on management accounting in the Iranian context also means that findings should be cautiously interpreted when applying them to other national or sectoral settings.

Future studies should consider a mixed-methods approach, incorporating quantitative validation of the proposed model across different industries and organizational sizes. A longitudinal design could also help in assessing the dynamic evolution of professional competencies and the model's effectiveness over time. Expanding the sample to include external stakeholders—such as auditors, regulators, and business executives—would enrich the understanding of how management

accounting professionalism is perceived across the organizational ecosystem. Comparative studies across countries in the MENA region may also provide insights into regional similarities and differences in professional development pathways, contributing to a more nuanced regional model.

To operationalize the proposed model, professional bodies and academic institutions in Iran should collaborate to redesign curricula and certification pathways to reflect strategic, ethical, and technological competencies. Organizations must invest in capacity building for management accountants, providing access to international training and technological resources. Leadership teams should work to cultivate a culture of transparency, ethical conduct, and cross-functional collaboration to empower accountants as strategic advisors. Finally, policymakers should consider aligning regulatory structures with international frameworks to enable broader recognition and integration of the Iranian management accounting profession in the global context.

Authors' Contributions

Authors equally contributed to this article.

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Declaration of Interest

The authors report no conflict of interest.

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All procedures performed in this study were under the ethical standards.

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