



## A Model for Promoting and Inhibiting Factors of Professional Success of Accountants

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### ABSTRACT

The purpose of this study is to present a domestic model for the success of accountants. Data collection was done by theoretical sampling method using targeted techniques (judgmental) and snowball (chain) based on which semi-structured interviews were conducted with 12 scientific-practical experts including auditors, professional and skilled accountants, and university professors. After collecting information and performing three coding steps, the final conceptualization model and the resulting components were evaluated and ranked using the Fuzzy Screening technique. To assess the validity, methodological pluralism (pluralism in data analysis, pluralism of researcher, and participatory pluralism) was used. Based on the analysis of the presented opinions, the generalities of the pattern including 26 sub-categories and 6 main categories were modeled and approved. The final pattern depicts that professional success is dependent on the function of internal and external conditions of an individual and is guided towards individual, social, and organizational results by the intervention of economic and organizational factors and by laying the groundwork for families and universities with the help of the managers' strategies and operational techniques.

### Keywords:

Professional success, accountants, grounded theory, fuzzy screening, domestic model

## 1. Introduction

Human resources and an organization's success are in a two-way relationship, each leading to the other. The organization's success is effective in the employees' success and even in their personal lives, and on the other hand, organizational success plays an important role in the national success of countries in the global business environment. To achieve sustainable development, it is crucial to upgrade human resources. Those employees and managers of organizations who are satisfied with their jobs and the work conditions inside and outside the organization, remain in the organization and perform their duties with great interest and desire; these people are the main human resources of any organization. It is said to be certainly true that the growth and development of employees will increase productivity as a necessity for improving the standard of living and building more prosperous societies in peace and comfort. In return, neglecting human resources, the most valuable factors of production, the most critical capital, and the main source of creating the basic capabilities of any organization, not only reduces the efficiency and effectiveness of the organization but also leads to job dissatisfaction.

In most previous studies, the conducted domestic and foreign studies have focused only on certain aspects of staff professional success and the other issues have been less considered. For example, the concentration of some studies has been merely on the factors that affect the professional success of employees and some other studies have aimed to regard its consequences. Although these researches can be instructive, it can be said that no comprehensive study has been carried out concerning the whole phenomenon of professional success in employees, and especially in accountants, from causal and intervening conditions to the phenomenon itself, its definition and dimensions, phenomenon strategies and lastly, the consequences follow in the form of a conceptual model.

The current study aims to compile a comprehensive model including causal factors, intervening factors, and contextual factors to eliminate the shortcomings of the previous study applying a qualitative approach and the theoretical sampling method. It also studies the concept of professional success, its strategies, and consequences to create a theory with the help of systematic solutions from the

collected data. It can be said that the created theory provides a better explanation compared to the theory that is adapted and applied from the existing set of theories because it is based on data and it fits the situation; it is effective in practice and it considers the people in an environment understanding their feelings, and it may show all the complexities that are thoroughly found in the process. Therefore, the innovation of leading studies can be expressed in paying attention to all aspects, components, and dimensions of professional success and presenting an integrated model and theory of professional success. Applying a combined approach and a foundation data model with the help of fuzzy screening technique and considering no hypothesis since it is descriptive-exploratory, this research seeks to answer the following questions: "What factors (indicators) make the pattern of the accountants' professional success, and how is the relationship between them made?"

## Literature Review

Globalization, digitalization, and the permanent alteration of information have led to important changes in the world of work. This demands a realignment of essential skills to access job positions and professional success in the coming years. Success means fulfillment, attainment, prosperity, gratification, achieving a planned goal in the form of task performance or personal goals, achieving a dream, and professional success is doing an activity based on merit and all can express their success in that profession considering the type of their job and their characteristics. Professional success starts from the etymological meaning of the word "success", which comes from the Latin "exitus" which means exit, a final and satisfactory result of a task. Professional success is known as the accumulated positive achievements of people, real and perceived, as a result of their work experiences. This definition shows the need to divide the analysis of success into extrinsic or objective components and intrinsic or subjective of the individual. Objective career success is evaluated in terms of salary and promotions; while subjective success refers to the evaluation of the individual's criteria on the progress of the career. To achieve success, a balance of four dimensions is necessary: personal, professional, business, and family (Clemons et al, 2021). Many employees and the staff of organizations believe that climbing the ladder of

wealth and reputation is considered a success, but in career and professional areas, success includes internal and external dimensions (Spurk et al, 2014). Career success is an evaluative concept and encompasses the relationship between the current progress and future ideals in employment. Success or failure depends on the relative estimate of ideals (Nasiri Valik Bani and karkhaneh, 2016). Career success is also one of the most prominent and influential factors for taking big steps towards the construction and production in a country (Santos, 2016). Quoted from Sheikhi et al (2016), Barush (2004) believes that somebody's career success consists of a set of ideal and favorable outcomes which can be divided into several main categories, including progress, learning, survival, cognitive achievements, the standard of living and work-life balance. Therefore, the meaning and concept of this variable, along with the meaning and concept of the word "job", includes both mental (endogenous) and objective (exogenous) aspects. The objective aspect of this phenomenon is the level of salaries and benefits (compensation packages), the person's base in the organization and the number of promotions, and contrastingly, its mental or endogenous aspect consists of job satisfaction, satisfaction with activities and the work that a person does during his presence at work and finally, perceived career success and life satisfaction (Akhtar and Mahmoud, 2009; Brisco et al, 2006; Rasdi et al, 2009).

This section summarizes the studies that have directly or indirectly considered the variable of professional success. In a study Ballout (2007) divided career success into internal and external dimensions, and argued that external success includes observable and objective components of a job such as job function, evolution and promotion, and the related professional position. On the other hand, internal success includes mental and rational factors such as a person's feelings about the job itself and his reactions to the job. In this study, working environment and organizational support have been regarded as two important factors in career success. In a study by Dries et al (2008), the manager's success and the definition and meaning of success from their perspective were investigated using Q methodology and attained a 9-area multidimensional model including function, development, personal progress, creativity, security, satisfaction, reputation, cooperation, and participation in discerning the meaning of professional success. In a

study by Chen (2010), the effect of the perceived organizational support and career-individual relationship on the professional success in knowledge workers was examined, and the results showed that organizations can potentially improve job satisfaction of knowledge workers by supporting workers career development. There was also observed a positive meaningful relationship between individuals and their career, and the perceived organizational support and professional success. Wenchen et al (2012) in a study examined the relationship between human capital and the professional success of knowledge workers and revealed that human capital is an excellent predictor of professional success beyond demographic variables.

Poona et al (2015) examined the meaning of professional success in terms of mental and objective success among Malaysian workers. To conceptualize objective success, he defined three dimensions including achievement, the ability of family support, and formal learning, and specified five dimensions such as difference, satisfaction, work-life balance, goal achievement, and informal learning for mental success. The review of a study by Diedrich et al (2018) in a study showed that intelligence, social and emotional factors, interests, and personality can be very good predictors of professional success. The results of Abdullah Bandar et al (2019) showed that there is a statistically significant relationship between career success and innovative behaviors (opportunity exploration, idea generation, idea promotion, idea realization, and reflection). Vibhor et al (2020) found a positive correlation between professional success and emotional intelligence in a study using the Goleman Model of emotional intelligence (to measure emotional intelligence) and the rate of job promotion and salary and reward (to measure career success). The study results of Hirschi et al (2021) highlight the complexity in studying success and personality change, as both are influenced by multiple factors. Nonetheless, experiencing success at work does seem to have some bearing on how personality develops for working adults. The findings of Clemons et al (2021) research identified a connection between professional success through intrinsic motivation affected teacher's personal life and feelings of contentment and happiness. Findings also revealed student success in programs, academic student success in local, state, and the national FFA organization were influential as extrinsic motivators to drive intrinsic happiness. The

findings of Eisenbarth et al (2022) research showed that fearless dominance is positively associated, but self-centered impulsivity is negatively associated, with subjective professional success. Controlling for age, gender, education level, and time in the current job does not alter these associations. Further, self-centered impulsivity and coldheartedness are negatively related to objective professional success. However, only the effect of coldheartedness remains after considering demographic variables. These relations hold for predicting subjective and objective professional success one year later. Together, aspects of psychopathic personality are linked negatively to objective professional success, a finding that challenges popular beliefs about the functional benefits of psychopathy in the workplace.

The study results of Rahmani et al (2013) showed that individual performance, work-family balance, having a coach, and being active on social networking are the factors affecting women accountants' career success, and have a significant relationship with career success. Furthermore, personal performance has the highest rank in achieving success. In another study, Fazel Bakhsheshi (2015) showed that three dimensions of work ethic including support for senior management, organizational ethics, ethical behavior, and career success have a positive and significant relationship with the job satisfaction of employees. In other words, creating an ethical environment in the organization can increase employees' job satisfaction. The study results of Sheikhi et al (2016) indicate that political skill has a positive effect on self (motivation, humility, and kindness), others (accountability and trust), and group/organization (goals development, learning influence, empowerment). Therefore, political skills and professional ethics affect the career success of employees in the organization, and of course, professional ethics as a mediating variable increases the relationship between political skills and career success. Moradi and Afshar Imani (2017) in a study displayed the relationship between spiritual intelligence and emotional intelligence, while there was no significant relationship between spiritual intelligence and the performance of auditors, there was a significant relationship between emotional intelligence and performance and finally, emotional intelligence between It mediated the spiritual intelligence and performance of auditors. The results of Hemmati and partners (2018) argued that the

greatest effect is related to organizational culture and communication skills and the least effect is related to individual ability and ability and the effect of women's socialization on career success. The study results of Asgari and Hassanpour Azad (2019) showed that between the dimensions of psychological empowerment (competence, autonomy, effectiveness, significance, and trust) with human resource productivity (ability, understanding, and cognition, organizational support, motivation, feedback, there is a significant relationship between credibility and compatibility) and career success. The results of a study by Ismail Soleimani et al (2020) showed that personality traits, directly and indirectly, affect career success mediating job motivation.

## **Methodology**

The present study is inductive-exploratory using an interpretive paradigm that is cross-sectional in terms of descriptive-survey implementation method and in terms of data collection time. In this study, after studying the research related to professional success and extracting its factors and dimensions, because there is no complete and comprehensive research on the professional success of accountants and there is no hypothesis in this regard, we seek to formulate a theory based on data. Therefore, in the first part, the Grounded theory method of the Strauss - Corbin Model is used. Grounded theory is a research method in which a set of data is systematically classified and categorized until the end; a theory is obtained from a mass of data. In the second part, after designing the initial model using the fuzzy screening technique, the model was evaluated and approved. In this section, using a survey method and with the help of a researcher-made questionnaire, the validity of its content and form has been confirmed, and by selecting and asking the opinion of 10 experts familiar with the main subject of the research, the components of the initial model have been confirmed. It was ranked based on the consensus of experts. In this section, using a survey method and by selecting and asking the opinion of 10 experts familiar with the main subject of the research, the components of the initial model have been confirmed. It was ranked based on the consensus of experts.

The community of the study participants involves the accountants in Yazd to present the model of professional success of accountants, the participants

were selected from this community by theoretical and purposeful sampling method. Theoretical sampling in Grounded theory theorizing is the process of collecting data to create a theory so that the analyst can collect, codify, and analyze the data and decide what data to collect and where to find it at the same time develop the theory. Sampling was performed using targeted techniques and snowballs. Data collection was done through open and semi-structured interviews with 12 scientific-practical experts. From the tenth interview onwards, repetition was observed in the information received. But to be sure, it continued until interview 12. The statistical population of experts includes people active in the accounting profession who, while having academic knowledge, have sufficient experience in the profession and have at least a

master's degree in accounting or a degree in certified public accountant, and have at least 20 years of useful experience in the profession and are known to the general public as a successful person. The profile of the experts is shown in the table 1.

Although the generalizability of findings to wider communities, groups, and situations is one of the most important validity tests in a quantitative study, generalizability as a quality criterion in qualitative studies depends on the case selected and studied. Quantitative studies use special methods to test validity, but qualitative researchers use pluralistic methods to improve the validity and reliability of research (Patton, 2002).

**Table 1: Experts characteristics**

Frequency	Occupational status	Professional degree	Academic degree	Row
5	Active in accounting	Certified Public Accountant	MA	1
3	Faculty member & professional	Certified Public Accountant	Ph.D.	2
4	Active in accounting	Official expert of the ministry of justice	MA	3

To evaluate the validity of the process of collecting and analyzing qualitative data, the direct supervision of one of the professors of accounting and one of the professors of management in all stages of coding, data analysis, and presentation of a paradigm model was used. Also, three methods of pluralism, including pluralism in the method of data analysis, researcher pluralism, and participatory pluralism were used. Pluralism in the participant means that if the research process and the research protocol are completely replicated for a group of new people with similar characteristics, similar results should be obtained. In the present study, the interview protocol and data analysis were fully used for the two new interviewees. To calculate the reliability of the performance test, several interviews were selected as a sample from the interviews conducted and each of them was re-coded in a short and specific time interval. The codes are then defined at two-time intervals for each interview.

In each of the interviews, codes that are similar in two-time intervals are identified as "agreement" and dissimilar codes are identified as "disagreement". In the present study, to interview the calculate the final of the retest, 5 interviews were selected from the interviews conducted and each of them was coded twice by the researcher in 15 days. To calculate the reliability of the interview by the method of intra-subject agreement of the two coders, a Ph.D. student in management was asked to codify 5 interviews as a research associate (coder) in the research.

Calculation method the percentage of validity of each research retest method is obtained from the following equation:

$$100 \times \left[ \frac{2 \times \text{The number of agreements}}{\text{The total number of codes}} \right] = \text{percentage of validity}$$

The findings of the credit review are shown in Table 2.

**Table 2: Results of pluralism tests**

	Total number of codes	Total number of agreements	Total of disagreement	Reliability percentage
Pluralism of the interviewee	37	15	10	81
Pluralism in style	94	39	19	83
Researcher pluralism	97	40	18	82

Thus, in all three methods of pluralism, the reliability rate was more than 60% (Kvale1, 1996). Therefore, it can be said that the method of data collection, coding, and data analysis is highly reliable (Khastar, 2010).

## Research Findings

### A. Grounded theory

In the first part, to analyze the qualitative data collected through interviews, three stages of open coding, axial coding, and selective coding were performed. That to the limitations of presenting the tables of the three stages of coding, the general results of the analysis and coding of the three stages of the data from the interviews are shown in Table 3.

To place the codes taken from the interviews in this model, in the first stage of open coding, first, all the key points of the interviews were extracted and coded, and after reviewing and analyzing them, similar codes were assigned to certain concepts and the codes

appeared in the interviews were identified and placed in the form of 205 entries. In the next step, during the axial coding process, these symbols were set in the form of 26 main components. The selection coding process was performed and the components were formed into six categories including core category, causal conditions, intervening conditions, context conditions, strategies, and consequences. In the selected coding, the researcher according to the codes and concepts identified in the previous two steps, the coding process was more robust and the final model shown in Figure 1 was extracted.

In summary, the data analysis approach that leads to the creation of the theory model includes causal conditions, context conditions, intervening conditions, strategies, and consequences that describe the main phenomenon, the "professional success of accountants." (Graph 1.).

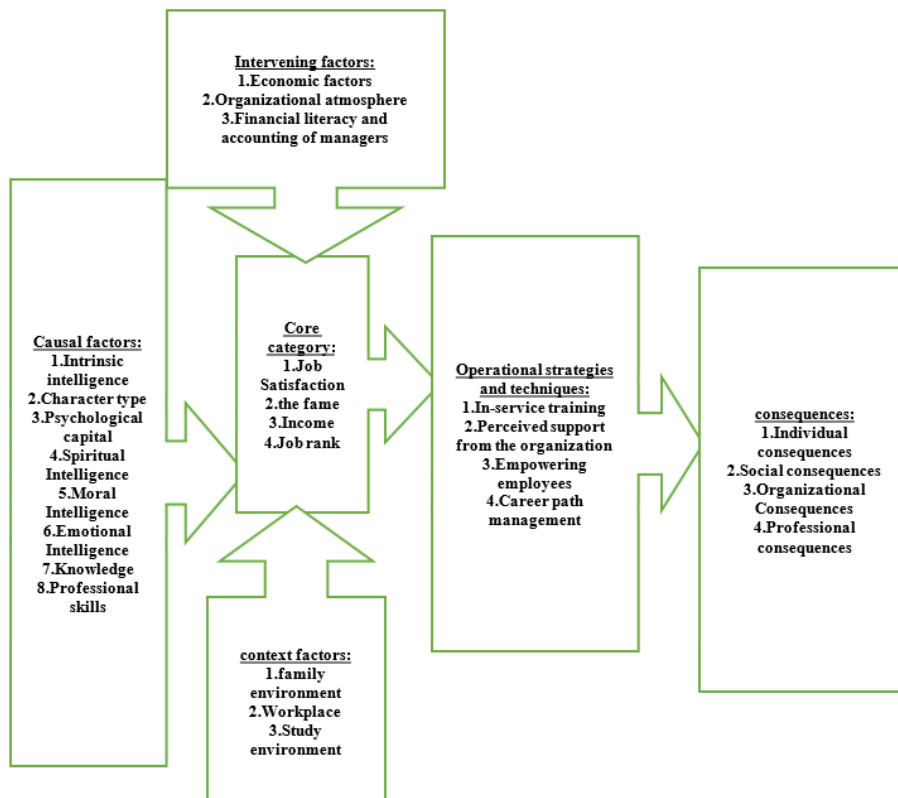


Table 3 : Qualitative matrix of components, categories, and their frequency in interview

R0 W	Category	Component	Collaborative experts												Abundance
			1	2	3	4	5	6	7	8	9	10	11	12	
1	Causal factors:	Intrinsic intelligence		2			1		1	1		2			7
2		Character type	1		1		2	1			1				6
3		Psychological capital		1		1	1			2			1	1	7
4		Spiritual Intelligence	1		1	1			1		1	1		1	7
5		Moral Intelligence		2					1		3			2	8
6		Emotional Intelligence	2			1									7
7		Knowledge		1	1	2	1	1	1		1	1		1	10
8		Professional skills	2			1		1		2			1	1	8
9	Core category:	Job Satisfaction	3			1		1	2		1	1		2	11
10		the fame		1	1			1	1		1		1		6
11		Income		2	1		2		1			2	1		9
12		Job rank	1		1			1		1		1	1	1	7
13	Operational strategies and techniques:	In-service training	2		1		2			1			1	1	8
14		Perceived support from the organization		1			1	2			2	1	2		9
15		Empowering employees		1	1	1		1	1	1	1	1		1	9
16		Career path management		2	1	1			2			1		1	8
17	Intervening factors:	Economic factors	1		1		1	1	1	1		1	1		8
18		Organizational atmosphere		2			2		1		2			1	8
19		Financial literacy and accounting of managers	2	1		2		1	1			2	1		10
20	context Factors:	family environment		1	1		1			1		1		1	6
21		Workplace		1			1	2			1	1	1		7
22		Study environment	1			1			1		1	1		1	6
23	consequences:	Individual consequences	1		1	3		1				1	2		9
24		Social consequences		1	1	1			1	1				1	6
25		Organizational Consequences	1		1		1		1		2		1	1	8
26		Professional consequences		2		1					1	3	1	2	10
			18	19	16	17	16	10	16	10	17	21	17	18	200

**B. Fuzzy screening**

In this part of the research, after presenting the initial model, a fuzzy screening technique was performed to evaluate and determine the degree of importance of the components.

Implementing this technique only requires providing linguistic preference information on an ordinal scale. This feature allows the decision-making team members to share their knowledge and information about their level of satisfaction with the criteria and with the decision options in the form of language variables such as very important, important, relatively important, less important, and very less important. They are insignificant and the ability to operate on inaccurate language preferences allows them to use sources with minimal information relevant to check the subject. In other words, each decision-maker expresses his or her opinion about the degree of importance of each criterion, as well as the provision of criteria by the criteria. The screening process is a two-step process:

A. Acquiring information and knowledge from the members of the decision-making team: In this stage, the members of the decision-making team are asked to make their judgment about the degree of importance of each criterion or the degree of fulfillment of each criterion by the decision options in the form of words express language preferences based on a linear sequential scale.

B. Integrating the language judgment of the decision-making team members: In this stage, the fuzzy judgments and preferences of each member of the decision-making team about the importance of each criterion or the degree of fulfillment of each criterion are combined with the decision options. To obtain a single value for each factor (Azar and Faraji, 2010).

After obtaining the opinions of experts and performing the above steps, the final opinions were calculated as described in Table 4.

**Table 4 : Final comments of expert**

Indicator	Rank	Indicator	Rank	Indicator	Rank
Intrinsic intelligence	Very important	Fame	Important	Financial literacy and accounting of managers	Very important
Character type	Important	Income	Very important	family environment	Important
Psychological capital	Important	Job rank	Very important	Workplace	Very important
Spiritual Intelligence	Important	In-service training	Very important	Study environment	Important
Moral Intelligence	Very important	Perceived support from the organization	Very important	Individual consequences	Very important
Emotional Intelligence	Important	Empowering accountants	Very important	Social consequences	Important
Knowledge	Very important	Career path management	Very important	Organizational Consequences	Important
Professional skills	Very important	Economic factors	Very important	Professional consequences	Very important
Job Satisfaction	Very important	Organizational atmosphere	Important		

**Analysis of Findings**

Theorists present the database of the theory in three possible forms: 1. Model visual coding; 2. Sets of theorems (or hypotheses) and 3. Stories which in the form written on (Creswell, 2005). In this research, the first method has been used to express the relations of classes and components.

In the following, each of the obtained model factors is explained.

**Causal factors:** Causal conditions are events or happenings that affect a phenomenon and lead to its occurrence. In examining the success factors of individuals in organizations, intelligence is always mentioned as a key factor that has the highest effect on the career development process of individuals. Accountants with the power to analyze issues inside and outside the organization can help managers to manage affairs. Some experts in this study consider another type of intelligence as the ability to correctly



distinguish between the error or moral intelligence, which is consistent with universal principles, in their view, responsibility, fairness, honesty, and conscientiousness are essential for continued organizational and personal success. According to experts accountants with an extroverted personality type who are flexible in the face of events can make the right decisions in consultation with others and can manage their emotions and feelings with confidence. They are more successful than others. In addition to individual internal factors, individual acquired factors are also effective in creating and shaping success. Experts in this study have identified having general and economic information, studying in accounting, familiarity with different types of accounting, and experience as strong determinants of career success, as the Board of International Standards of Accounting Education in Standard No. 2 (Content Vocational Accounting Training Programs) emphasizes that students must acquire professional knowledge. Of course, education should be systematic in such a way that the graduates of this field, after graduation, are analysts and interpreters of financial statements and have relevant certificates and documents and with the help of their communication, general, scientific, and managerial skills are accountable to others, take steps to succeed.

**Core category:** phenomenon, idea, or core thought is an incident, event, or event to which a series of actions/interactions are directed to manage or deal with it properly. Based on the opinions of experts in this study, internal job satisfaction, sense of value creation, sustainability of success, pleasant work results, job encouragement, and general acceptance or fame are all known as the internal dimension of success, along with external dimensions of success including salary and its growth, career advancement and career status of individuals is the most important aspect of the success of accountants. As Barak (1999) believes, job satisfaction is one of the most important and prominent aspects of professional success.

**Context factors:** are the conditions under which strategies and actions manage the phenomenon. Accountants under the support and comfort of families with a positive attitude towards one's profession are more successful than those with broken families. According to research experts, educational centers are the most important guide for students to choose the right job by recognizing the intellectual, spiritual,

behavioral dimensions and capabilities of individuals of course, after that, proper education of students so that the profession and the university are more connected will lead to the emergence of successful human resources. When employees are appropriate to the type of job, set an example as a coach and belong to their organization and profession, perform their duties effectively and competently, and motivate to attract organizational support. In contrast, when employees do not fit in with their job, they will feel inadequate and stressed.

**Strategies and operational techniques:** Strategies refer to providing solutions to deal with the phenomenon under study, the purpose of which is to manage, deal with, accomplish and show sensitivity to the phenomenon under study. The points expressed in the interview emphasize the importance of influencing these factors, organizations by holding training classes on various laws (tax, companies, trade, insurance, export, and import, etc.) by the needs of the organization, success strategies, and by informing accountants of the results of their work on the institution and by updating their information in the training format provides the necessary conditions for continued success. Managers of organizations can also support and increase the success of their employees' career paths through material and spiritual incentives and help by using consultants for career planning and the success of accountants. Mutual accountants in organizations, after recognizing their capabilities, understand the value of work results and their impact on organizational performance, and thus the organization paves the way for career advancement for accountants by creating the necessary opportunities and planning. The result is accountants with a high degree of flexibility and freedom of action in decision-making.

**Intervening factors:** These are general and broad factors that affect how they interact. The economic situation of individuals is a function of the prevailing economic conditions in society, so like cultural and social factors, recession and inflation affect the living conditions and success of the individual; Of course, from the interviewees' point of view, economic factors can have more important effects on the general life and progress of accountants. Managers' familiarity with financial statements and their expertise and proficiency in interpreting financial information will lead to the use of financial statements in their decisions and

ultimately will give value and importance to accounting reports also, the management, rule of law, planning and performance of managers will affect the success of accountants. According to the research findings, economic factors and the level of financial literacy and accounting of managers can facilitate or limit the professional success of accountants.

**Consequences:** The results that are obtained from strategies and actions related to the core category. According to experts, a successful person feels inner peace and usefulness, also due to the social status he gradually acquires in society and has become a role model who creates and transmits knowledge to those interested and users. Always provides the causes of promotion and advancement of the profession. What is certain is that along the way, others have been encouraged to turn to the profession and the number of applicants has increased. Successful people achieve financial and mental well-being and become committed to their profession and organization due to the safe margin that is created for them in their profession. Successful employees with a sense of social responsibility will improve performance and organized productivity will increase national production and economic development of the country.

## Conclusion and Suggestion

In organizations, even with strong capital and facilities, there is an active and successful workforce that can help to optimally achieve the goals of the organization, due to the importance of successful and dynamic human resources. It can be examined and studied. The study of the theoretical gap in the research background showed that most of the researchers have examined the general indicators of professional success or the factors influencing it.

The present study aims is to provide a comprehensive and integrated model of the factors promoting and inhibiting professional success and in particular, accountants who, by completing previous research, by a qualitative approach and using the grounded theory method (Strauss-Corbin approach) Develops a comprehensive model including causal factors, intervening factors, contextual factors, examines the concept of professional success, strategies, and its consequences, and with the help of systematic solutions from the collected data, has developed a theory. The final model is presented as the first model of professional success of accountants in

Iran and also fuzzy screening technique has been used to rank and confirm the obtained model.

Based on the results of the present study, the integrated theory of professional success of accountants was defined as follows: "Individual and acquired factors such as intelligence and talent, professional knowledge and skills, personality type, psychological capital, spiritual, moral and emotional intelligence as creating factors and They are the pioneers of success. Success indicators are expressed in terms of job satisfaction, reputation, income, and job rank. For the greater success of accountants in organizations, in-service training, and organizational support, empowerment, and management of their career advancement can be useful as operational strategies that, of course, the environment of study, work, family, and the individual provide the necessary context for it, although Economic factors, organizational climate and the level of accounting literacy of managers are the factors affecting it. "Ultimately, the success of the accounting profession will lead to personal, social, professional, and organizational consequences."

According to the obtained model, it is suggested that managers, when hiring accountants, consider the basic conditions for entering the profession such as knowledge, intelligence, skills, personality type, and even psychological characteristics of the person and accordingly appoint accountants in the appropriate organizational position. To; Because if these causal conditions are not properly and significantly understood, their success will be more difficult. Also, after studying the causal conditions, they should ensure the context and environmental requirements required for the success of accountants during the education system, family, and work environment, and take the necessary measures to improve inpatient conditions to face fewer obstacles in the implementation of the accountants' success process. When identifying and selecting successful accountants, consider objective and subjective indicators including job satisfaction, income, job rank, and personal reputation, and try to fully monitor and monitor these indicators. After people enter the profession, managers can provide the necessary operational strategies for professional success and opportunities for their promotion through the management tools in their hands, such as in-service training and support in the path of career advancement and empowerment of

accountants. Of course, this requires managers to be familiar with the accounting profession. Because managers who are familiar with financial reporting and accounting feedback understand the value of accountants' work and make them as successful as possible. By identifying the tools and mechanisms of success and applying the appropriate strategy, we can see the consequences of the professional success of accountants. Certainly, a successful accountant will be recognized as a role model not only in the professional community but also in the community and will have a higher social responsibility; In their personal life, they will achieve financial and mental well-being, have a sense of security and job commitment, and in this way, others will be encouraged to choose and pursue this profession. Finally, accountants who succeed in the profession mentally and objectively have better performance and increase individual and organizational productivity and provide the conditions for economic development and prosperity of the country. From the practical point of view, the resulting model, considering its comprehensiveness and scope in all dimensions, can be used by managers and human resource development decision-makers as a measure to help the success of accountants' professions and assess their status; If the proposed model is expanded to all employees according to the capacity and type of job, it will create agile, dynamic organizations with optimal performance and economic growth and national development.

Accountants who want to succeed in their profession are also encouraged to pay more attention to improving their financial skills and knowledge and always expose themselves to learning through further study, attending in-service classes, and post-graduate training. Also made more efforts to improve their moral and emotional intelligence because the results showed the effectiveness of these components in the position of causal factors.

In addition, one of the intervening factors identified in this study was financial literacy and accounting of managers, which causes effective communication between accountants and managers and a better understanding of accountants by managers, so corporate managers are also advised to learn to apply financial literacy and accounting lessons.

Regarding operational strategies and techniques, as was evident in the model, factors such as perceived

support by the organization and in-service training that can improve the spirit of cooperation among accountants and improve their knowledge and skills were determined by experts. To achieve this result, the managers of organizations and companies are advised to provide the necessary basis for the activity of accountants as much as possible and their growth through participation in in-service training and empowerment courses.

Also, known underlying factors for the professional success of accountants include family, work, and study environment. In this regard, universities and higher education institutions are recommended to develop appropriate and up-to-date topics and provide written and practical training to make graduates more successful. Provide themselves. Families can also play a role by creating a safe and healthy environment for accountants to succeed. Companies also need to provide accountants with satisfaction and success by creating a healthy work environment and organizational atmosphere combined with interaction.

For future research in this field, it is recommended to study the variables, the relationships between them, and how the model variables affect each other through statistical research. It is suggested that the subject of this research be modeled and tested using Glaser design (another type of grounded theory). Also, for other professions, the approach of this research should be implemented and its results should be reviewed and compared with the findings of the present research and comprehensive information should be provided in line with organizational studies.

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