



Explaining the process of changing the public sector accounting system

*Saeid Baalaanejad*¹, *Khosro Faghani Makerani*², *Jamadori Gorganli Doji*³

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Abstract

The purpose of this study is to provide a scientific explanation and forecast of the process of changing the public sector accounting system for the Social Security Organization. Using the constructivist theory approach, change the public sector accounting in the Social Security Organization according to the characteristics of active / passive agency and supportive / non-supportive structure with the methodology of the research, identify and use the directional qualitative content analysis method They have been classified and analyzed. The results of the questionnaire data and its content analysis and interpretation of categories based on construction theory indicate that human resources are cognitive, emotional and behavioral in terms of their growth and development in changing public sector accounting. And the organization makes no effort to force people to change. In this way, the characteristics of agency are passive and the organization is unsupportive. In this situation, the conditions for changing the public sector accounting in the Social Security Organization are "very unfavorable". Strategies for changing public sector accounting in the Social Security Administration should shift from passive and unsupportive agencies that ensure the failure of change to active agencies and supportive structures and change the situation to "very favorable" conditions. Public sector accounting stakeholders should strive to create the necessary context, activate agencies, and create and revitalize the necessary support. By reviving the features of the support structure, the Social Security Administration can transform the situation from "failure of change" to "success of change."

Keywords: Public Sector Accounting, Structural Theory, Social Security Organization

Introduction

Over the past two decades, the public sector accounting and reporting system has undergone dramatic changes. The aim of such developments is to overcome the obstacles of the bureaucratic system that lead to inefficient use of limited resources. With the increasing independence of public sector service organizations, accounting plays a

very important role in the development of public management. Many of these developments are the result of a new topic called New General Management (NPM).

The use of accrual or cash accounting principles in budgeting and accounting is one of the fundamental differences between public and commercial sector institutions.

¹ Ph. D. Student of Accounting, Department of Accounting, Semnan Branch, Islamic Azad University, Semnan, Iran. saeid_baalaanejad@yahoo.com

² Department of Accounting, Semnan Branch, Islamic Azad University, Semnan, Iran. Kh.makrani@chmail.ir

³ Department of Accounting, Semnan Branch, Islamic Azad University, Semnan, Iran. gorganli@aliabadiau.ac.ir

Better financial information, greater transparency in costs, and valuation of public sector assets have led many countries to tailor their public sector accounting systems to their needs. However, with the formation of changes in the accounting and reporting system of the public sector, it became clear that in practice, there are many differences between different countries in the implementation of these changes.

The main problem of this research is the lack of transparency and the lack of scientific explanation and forecasting for the process of changing the public sector accounting system on a case by case basis for the Social Security Organization. Attempts are made to identify the characteristics of active / passive agency and the support / non-supportive structure of public sector accounting change in this organization by explaining the process of changing public sector accounting in the Social Security Organization using the construction theory approach. In this study, the characteristics of active / passive agency and supportive / non-supportive structure of public sector accounting change are identified and categorized and analyzed using the method of qualitative content analysis. The application of Giddens's constructivist theory will then discuss the dual role of agency and structure in changing public sector accounting. The source of the information is interview, observation, documentation and research background, and the participants are employees, chief accountants and financial managers of the Social Security Organization. Finally, the predictable organizational status is expressed in the matrix of public sector accounting

change and the characteristics of each situation.

Review of research literature

From a theoretical point of view, modern public management has been influenced by various theories such as general choice theory, management theories, classical public management, neoclassical public management, policy analysis, agency theory and property rights theory. The approach of these theories can be classified into three different groups including classical public sector (neo) management and general management, management sciences and modern enterprise economics.

The main view of the first category is organizational order in the public sector and the application of scientific principles in government organizations and the set of decisions. By public sector, we mean the set of public sector institutions, including government executive bodies at various levels, and non-governmental public sector institutions and other non-profit public sector organizations. The second class tries to inject thinking and techniques that can be used in the commercial sector into the public sector. The third category considers decision-makers in the public sector as groups with personal interests that operate in an environment with information asymmetry and that rationalism and opportunism shape. Transaction costs and agency costs (Grout and Budding, 2007). In the new public management paradigm, it is assumed that paying attention to the concepts of efficiency and effectiveness in the public sector and using market approaches to provide services can have positive effects,



and the public sector can set an example by The for-profit management units of the business sector (even in spite of differences in environmental conditions) use more appropriate strategies to manage their affairs. Some believe that in the developments that have taken place in the public sector of different countries, there is a lot of convergence and closeness in the field of implementation and even the results obtained (Larby, 1999).

Giddens's theory of construction

The role of agency in social, economic, legal and ... structures is undeniable. (Sajjadi et al., 2017). This cannot be achieved except through the conscious action of human factors, which shows the role of conscious human factors on structures in capital and global markets. Structure refers to organized laws and resources as the properties of social systems, and the system refers to the relations produced between actors and organized collections as normal social operations (Zare, Iman, and Reza Gholami Jamkaranmi, 2019). Constructivist theory, proposed by Anthony Giddens in 1987, provides good guidelines for analyzing the organization as well as developing organizational change. According to Valiket (2013), Giddens's theory of constructivism (1984) provides a framework for understanding the interrelationship between individuals (agents) and organizations (structures) and understands theories of human resource developers and practitioners. These two factors contribute to the creation and development of organizational change.

In his theory of constructivism, Giddens links agency and structure with the concept of the dialectical interaction of agency and structure in the evolution of social forms (Kabul, 2010). Giddens's theory refers to the production and reproduction of structures through the temporal processes of social activities or actions (Caldwell, 2012).

In his research, Valiket (2013) provides evidence of the application of this theory in management, business, education, organizational culture and organizational communication. In constructivist theory, the simultaneous and reciprocal effect between factor and structure is identified. In fact, in this theory, agency and structure act in such a way that they are known as a kind of source and product of each other.

Simultaneous focus on agency and structure and their simultaneous effect on each other creates a dichotomy of structure. That is, agents are empowered and constrained by the structure, while structures themselves are the product of the actions of the same agents. Thus, in constructivist theory, systems are in turn products of human actions that, as consequences of the actions of agents, enable agents to change or maintain their stability, or to derive this power from them. They deprive (Walcott, 2013).

Giddens's constructivist theory, by presenting a kind of balance between strongly deterministic views and dualistic approaches, and by proposing a kind of duality that balances the reciprocal effects of agency and structure (2013), balances each other.

The functionalist view emphasizes the role of the object (structure) over the subject (agency), while the hermeneutic approach tends to prioritize the subject over the object.

Constructivist theory embraces subjectivism (subjectivism) by considering its common role with organizational structure and actions and acknowledges that reality may differ from one organization to another (Giddens, 1984).

The accounting system has a structure that produces and reproduces the accounting structure based on the rules and resources that govern it and the action of human factors over time and space. The teachings of accounting, especially financial accounting, are more inclined to structures, which is due to the principle of consistency of procedure, and accountants have used less of their power and will to dominate the structures, and therefore Accounting has not been able to adapt to its social developments. In this regard, theories that believe in the action of agents in social events ignore the role of structures and structuralist theories do not consider actors as effective in the occurrence of changes. Anthony Giddens' theory of "constructivism" with a new look considers social developments to be simultaneously influenced by these two concepts and thus has improved its ability to explain social phenomena.

Agents

According to Giddens, not every actor is an agent unless he has the power to influence the social world. Influence on the social world is the most important criterion for Giddens's discernment of agency. Although human factors are required for any social event to occur, the reality is that the actions of the actors do not always turn out to be what the actor intended. Intentional actions may lead

to unintended and unintended consequences. Therefore, we must pay attention to what the actor does in practice (Ritzer, 1998).

Giddens believes that it is the existence of rules and resources that make structure possible. The structures themselves do not exist in time and space. These are social phenomena that can be structured. According to Giddens, structure exists only through and in line with the activities of human agents (Giddens, 2005).

Structure or construction

Giddens does not believe in the metaphysical existence of structures. He believes that the social system does not have a structure but displays structural features. In fact, in his view, social systems that provide the basis for social actions and regulate the relations of the actors and do not have a structure by themselves and independently of the actors and their social actions, but by repeating the actions of the actors in the situation. They are constructed at different times and places (Kraib, 1999). Systems are fixed patterns that can be observed in interaction and exist in time and space, while they are a structure of rules and resources that act as collective interpretive schemes in a social system (Kelhoun, 2008).

We should not think that the system is based on structure and structural rules. This is the structure that is derived from the system; therefore, it is not necessarily the case that structures are always formed first and then systems emerge. It is as if systems are largely formed naturally and over time; without assigning reasoning awareness; but the precedence of structure over the system on



the other hand requires the precedence of reasoning consciousness over practical consciousness (Giddens, 2007).

Two-sided approach to structure

According to Giddens, social structures are created by the function of the following factors:

Rules: Forcing. Resources (measures): Enabling. Constructions consist of requirements (rules) that enable agents (Parker, 2007).

This is in contrast to structural views, which give structures only a binding character. Therefore, human beings are not completely free in social life (Zare and Jamkarani, 2019).

Social rules are not necessarily, of course, usually formal and established in a system that interprets how people act, and are generally subject to constant disputes over legitimacy. Accordingly, knowing the rule does not mean the ability to formulate and express it (Giddens, 2005).

The importance of considering structures as resources makes it possible to discuss power in social theories. It is in this connection that Giddens introduces the concept of the skilled agent. The skilled agent is the agent who regulates his actions and manages his life according to both the rules and the resources in the structures. Because social actors are so fiercely competitive, it is the agent's skill that determines his or her success in managing his or her relationships with others in complex situations, given the constraints and possibilities of construction. This skill stems from his knowledge of the rules and resources of structures and the degree of access to them, and this is the extent to which

he has access to the tools needed to do things and his ability to do so, and in a word his power to compete with other social actors. Determines (Jalaipour, 2005).

Applications of construction theory in accounting research

Accounting research in the field of construction theory is divided into 5 categories.

1-General application:

Non-critical application of the main ideas of Giddens's construction theory in order to increase his understanding of accounting as a social activity with the main purpose of helping accounting resources with a focus on existing structuring. Hassan (2010), Caglio (2003), Joseph (2006), Conrad (2005), Macintosh and Scapon (1991).

2-Selective application:

(Non-critical) The main ideas of Giddens's construction theory are used and referenced. Accounting is aided by current structuring, but the analysis focuses on specific concepts such as control logic, modernity, and specialized systems. Studies with selective and general applications have made extensive use of the concepts of Giddens's construction theory and explored how perspectives on accounting phenomena can be expressed. Hassan (2005), Bart et al. (2005), Jack (2005), Flood et al. (2004).

3-Noisy and Accelerated:

This case also (non-critically) uses specific concepts of Giddens's construction theory, but aims to help other sources other than

structured accounting. The distinguishing feature of these cases is that, although they rely primarily on Giddens's work in their analysis of accounting phenomena, the purpose of their research is to aid in other theoretical fields rather than structured sources. Frey, (2008) and Saravanamoto and Tinker (2003).

4-Combining Theory:

Giddens's theory of construction (non-critical) is combined with other theories to increase understanding of accounting as a social activity. Gord, (2008), Cowton and Dapson (2002) and Collier (2001).

5-Critical participation:

Identical but critical application of Giddens's theory of construction so that the analysis seeks to identify the limitations of Giddens's theory of construction and / or generalize the main ideas. Cody and Herbert (2009) and Jack and Khalifa (2008).

Applications of construction theory in management accounting research

Constructivist theory is a recent development in social theory that, among other features, facilitates the gap between ontological concepts and empirical research for negotiation and exchange. Giddens's construction theory is an ontology developed that generally explains at the abstract level how structure and factor are related, so Jack (2017) uses construction theory for three reasons:

1-Knows proper management:

The Importance of Using Up-to-Date Knowledge in Management Accounting Research: Although Giddens's construction theory has been used in management accounting research for 30 years, its full potential has not yet been exploited. Structural theory enables researchers to consider the questions as to why accounting practices are institutionalized, accepted, and produced, and what may be needed to change them. Using this theory, accounting can be considered as a set of social practices inside and outside organizational boundaries; thus, construction theory offers an innovative approach to research on management accounting.

2- Focusing on agency: Constructivist theory changes the way we might look at accounting practices by reviewing them in the minds of accountants, rather than the external appearance of controls and artifacts. This is what Giddens calls dual hermeneutics in research: understanding how we as researchers understand how agents perceive and act.

3-Developing a more professional method for research design:

One of the known weaknesses of case studies using social theories is that the choice of theory is made after data collection. One risk for researchers is the submission of theory and data together. Although the risk is general, it is common to all social sciences that use interpretive social theory, as can be seen in accounting research. Constructivist theory offers a dynamic approach,



constructivist theory, lessons on how to acquire ontological concepts and use them to design research on actors (actors) and specific problems, especially in Provides different times and places.

External research: Most public sector accounting experts believe that cash and accrual financial reporting can in turn meet different information needs in the public sector.

Helden et al. (2102) summarize the articles in the quarterly Journal of Public Sector Accounting in Emerging Economies: A Review of Articles Published in the First Decade of the Journal of Accounting in Emerging Economies. Most research is influenced by accounting reforms inspired by new government management. Performance management, budgeting and accrual accounting are the main topics of research. Claims of new government management that can have a positive impact on efficiency and service delivery by using new accounting capabilities are often not met. Many studies try to explain unsuccessful accounting innovations by considering their regional characteristics such as political instability, weak governance and lack of ability of actors. Lasse (2021) addresses the issue of accrual accounting in a study entitled "Fixed Bottom-Up Approach to Extracting a Conceptual Framework for Public Sector Financial Accounting". This study explains the needs of key users of accounting information and describes a new analytical approach that can be used to assess existing public sector financial accounting standards. The author then provides the most appropriate conceptual framework for the public sector. In this study, it is argued that the profit and

loss statement method is better than the balance sheet method for the public sector.

Al-Sharari et al. (2017) Research on the Impact of Public and Financial Reforms on Accounting Changes in the Jordanian Ministry of Finance Using Structural Theory by Interviewing, Observation, and Evidence-Based Evidence-Based Documentation Methods It is formed from political, social and economic processes and on the other hand, it shapes these processes.

England et al. (2017) examined how to use construction theory to analyze the interaction of strategy and accounting in the daily routine of the organization and concluded that organizational strategy and accounting should not be considered as two separate actions in They are considered as two aspects of an action that are formed over time and reinforce each other in a reciprocal and reciprocal state.

Kabanda and Brown (2017) using constructivist theory and following an interpretive position, show that major structural changes and actions lead to the success of the organization.

Roberts (2017) examines important points about the usefulness of Giddens's ideas in accounting research. There are three critical points in Roberts's research that are essential to understanding accounting in its organizational context. 1) construction theory has not taken accounting agency seriously enough; To the extent that it relies solely on approaches in which accounting information relates to human subjects; 2) The supervisory capability of the accounting system as a structure is limited in this theory, while using this potential power can account for the responsibility of accounting accountability,

and in the third point that has been reviewed, Giddens to some extent in accounting, Ignores morality.

MacHoon and Lavarda (2015) on how to understand Giddens's theory of construction in accounting concluded that in the accounting information environment, accounting cannot be used as an integrated tool for interpreting information.

England and Gardin (2014) review 65 published studies in this field and show that not only construction theory to challenge the assumptions and intrinsic and practical characteristics of accounting systems that determine the flow of research The original is useful but also develops other sources of alternative theories. They also point to the relatively unknown potential of construction theory-based accounting research to identify opportunities for future research.

Conard (2014) seeks an ongoing discussion of the value of construction theory as a potential ontology for empirical research in accounting, and the need to attempt to complement construction theory with knowledge of other theoretical frameworks in order to analyze and Analyzes and understands how accounting is involved in organizational change.

Cocker (2012) shows a wide range of possible approaches to organizational accountability under the heading of "accountability space" and then examines the various theories in the proposed approaches. Cocker shows that each of the existing theories to provide a comprehensive model for organizational responsiveness has weaknesses that these weaknesses are minimized by presenting construction theory,

thus based on construction theory. Interprets the organizational accountability model.

England et al. (2011) discuss the past, present and future of accounting theory based on construction theory with a major focus on the major contribution and limitations of this research in relation to other interpretive and critical currents of research. *داری* Accounting companies.

England and Gardin (2008) and Gord (2012) examined how intermediate concepts (between structure and organization) have been used in accounting research. They also critically discussed how construction theory is used in general or in particular in accounting research.

Rahmati, Vajihah and Zahra Pour Zamani (1400) in an article entitled Working in Iran, discuss the effects of working in Iran.

Zare, Iman and Reza Gholami Jamkarani (2019) in a study entitled "Anthony Giddens's theory of construction and its role in determining the organizational accountability model in the accounting system" while examining Giddens's theory of construction and the place of action (structure) and structure in it Considering the position of sociological theories in the field of accounting, constructive theory is introduced to interpret the interaction between stakeholders based on the factors affecting organizational accountability operations, against the image of their relative impact and values, and to determine the organizational accountability model. Seems.

Mehrani, Kaveh et al. (2015) in a study entitled "Explaining the process of changing public sector accounting with the approach of structural theory (Case study: University of



Tehran)" on the subject of the process of changing public sector accounting in the University of Tehran with the approach of structural theory and Understand the characteristics of active / passive agency and supportive / non-supportive structure of change in public sector accounting. In this study, using Giddens's constructivist theory, the dual role of agency and structure in changing the accounting of the public sector is discussed. The source of information gathering is interview, observation and document research, and research background and participants, employees, heads of accounting and financial managers of the University of Tehran. According to the results, the characteristics of active agency in changing public sector accounting in the University of Tehran, in comparison with the characteristics of passive agency and also the characteristics of non-supportive structure of public sector accounting change in Tehran University, in comparison. With its supporting structure, they have been more prolific. According to this study, the characteristics of active agents in its cognitive type are: open mindset in accepting change and the unknown: high self-confidence and self-confidence, self-awareness and self-awareness, rethinking and self-assessment about the level of development. Yourself and...

In the same type of characteristics of passive agents are: self-disbelief and lack of self-confidence; Inability to recognize one's own style and need for learning; Fear of change and facing challenges and lack of feedback.

The characteristics of the support structure were analyzed in various program, financial, behavioral-administrative, technological,

organizational, occupational, organizational, cultural, procedural and temporal processes. For example, the characteristics of the supportive structure in the behavioral-perceptual type include: employee participation and empowerment in changing public sector accounting in the organization, providing effective and positive feedback, counseling, facilitating training and development, and the characteristics of non-supportive structure in the behavioral-perceptual type are: lack of value of learning and training, lack of coaching, guidance and guidance, lack of feedback and lack of encouragement and appreciation of learning and cooperation in changing public sector accounting.

Akrami, Seyed Rahmatollah et al. (2017) in an article entitled "Transition from cash accounting to accrual in the public sector" to examine the feasibility of full implementation of the transition to accrual accounting in the public sector in Iran within the time period specified in the law They have paid attention to the financial regulations of the government. In this study, by examining the conditions and resources necessary for the implementation of accrual accounting in the public sector, the factors affecting the transition period and reviewing the experience of some countries in this field, it was concluded that the time period specified in the law The vastness of Iran's public sector, limited resources, and infrastructure are unrealistic. Since the continuation of the move towards accrual accounting in the public sector and its full implementation can help the government to achieve the goals of the resistance economy, it is suggested that, taking into account the

existing conditions and experience of other countries, an appropriate and realistic time frame Consideration for the full implementation of accrual accounting in the public sector of Iran.

Kordastati, Gholamreza et al. (2016) in a study entitled Identifying barriers to the transition to accrual accounting in the public sector have addressed the issue of the transition to accrual accounting in the public sector. The transition to a public-sector accrual accountant began in the 1990s. This move was made to prove the usefulness of accrual accounting in the public sector through scientific studies and practical experience. Accrual-based financial statements and reports provide more useful information to users. Using an accrual basis increases the ability of people to evaluate government performance. The purpose of this study was to investigate the barriers to inventory that weaken the possibility of using the accrual basis in public sector accounting. Research data were collected through the design and publication of a questionnaire and were analyzed using two statistical tests, "binomial test" and "t-test".

The findings of the study indicate that the lack of real will of politicians and their adherence to the formulation and implementation of the transition program, lack of public demand and public accountability for government performance, government economy and the extent of government holding in the economy and lack of standards and Appropriate laws in the public sector are among the most important obstacles to the implementation of accrual accounting in the public sector of the country.

Ghazi Moradi (2016) in his research aimed at investigating the problems of accrual accounting in universities, after reviewing the literature and writings, 30 factors as executive problems in three categories: the necessary contexts, support of managers and familiarity and expertise of staff Check out.

Ahmadzadeh and Faraji (2016) in their research showed that the factors of legal requirements, the prevalence of specific doctrine, requirements and recommendations of the international community, financial and economic crises and improving financial transparency are the drivers of changes in government accounting in the system. Financial reporting is the public sector of Iran. Also among the obstacles to changes in government accounting can be the lack of specialized financial forces, the inadequacy of some financial and accounting rules and regulations, the lack of standards and methods of government accounting, the inadequacy of the response framework.

Method and Methodology

The purpose of this study is to provide a scientific explanation and forecast of the process of changing the public sector accounting system for the Social Security Organization. Using the constructivist theory approach, change the public sector accounting in the Social Security Organization according to the characteristics of active / passive agency and supportive / non-supportive structure with the methodology of the research, identify and use directional qualitative content analysis They have been classified and analyzed. The main questions of this study are whether the Social



Security Organization has the characteristics of protectionist organizations or has the characteristics of non-supporting organizations to change the accounting system from cash to accrual and whether in the Social Security Organization to change the accounting system from cash to accrual, There are active agent characteristics or passive active agent characteristics.

In order to discover the causes, sources and obstacles of this great change, interview, observation and documentary methods have been used. Interviews with managers and heads of departments and experts with more than 15 years of experience have been done. Qualitative research method is general and case study and directional qualitative content analysis strategy is used for data analysis. Data collection tools are face-to-face and in-depth interviews that are conducted by asking open-ended questions with individuals for 45 to 100 minutes.

The interview protocol was a question about the factors and components affecting the changes in public sector accounting, especially the change in cash accounting to accrual accounting. Based on how the interviewees responded, other questions were raised. The number of interviewees was determined based on their access to the interview and achieving information saturation. This study reached a theoretical saturation during the interviews with 23 people, which continued up to 28 people for more desirability. Samples were selected from managers and experts of the organization based in Tehran who were engaged in accounting affairs of the organization. The age range of the interviewees was between 38 and 65 years,

12 of them were women and served in the Social Security Organization for an average of 19 years. Had done.

Interviews were recorded and transcribed and entered into Maxi quid specialized software to use the data for storage, retrieval, and coding, to expand the appropriate category, and to establish and validate relationships between categories. In the present study, after categorizing the software output, the data were extracted as different primary codes and by selecting a set of different codes, the main and secondary themes were obtained. By defining and reviewing the main themes and finding the relationships between them, the model and how to deal with it were presented. To ensure the validity of the research, the concepts and themes obtained were continuously compared with the data and their relevance to each other was evaluated. The coding of the concepts was made available to the interviewees, and after reviewing the concepts and themes, each of the interviewees expressed their opinion about it. The codifications and findings were addressed and their views were applied.

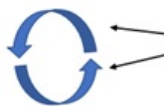
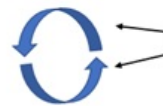
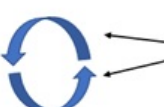
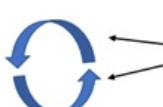
Understanding the duality of factor and structure in changing public sector accounting in Giddens' dictionary of constructivist theory, by considering these two factors as two strategic reference points, leads to the creation of a matrix with four distinct states that lead to it. We call it the "Public Sector Accounting Change Matrix". In the matrix of public sector accounting change, the realization of the favorable conditions for public sector accounting change, which occurs with the integration of active agents in the structures supporting the change of this sector, leads to the creation of

an ideal type. Agency and structure have an impact on changing public sector accounting. In the duality and interaction of these two factors, there are four predictable situations that are reflected in the matrix of public sector accounting change. If we want to see this effect more precisely, this dichotomy will be the same as in Table (1). This table shows the interaction between the actions of public sector accounting change agents, the rules and structural resources of public sector accounting change, and how they interact together in the creation of institutionalized accounting change actions and activities.

These institutionalized activities appear in the form of norms and standards of public sector accounting change and determine the failure or success of change. Every effort in the organization to achieve the success of public sector accounting change should be made within the framework of understanding

the status of the agency and the structure of human resource development according to this matrix and understanding how they interact according to table (1). The implication of this claim is that the changes in public sector accounting will be distinct in each of the four situations. As Skall and Ross (2005) state, the ability of individuals to learn and develop at work or in an organization depends on the interaction between the existence of learning opportunities in the workplace (structure) and the selection of individuals (agents) to participate in it. There are opportunities. Ordinary human beings choose structures that support their development. If the structure does not provide them with this opportunity, the option available to continue the development path will be the choice of agents, which in turn depends on their active or passive characteristics.

Table 1. Characteristics of the support / non-support structure of public sector accounting changes and their classification

Material body of change in public sector accounting (structure)		
← Is supportive	Not supportive →	
Change support structure Existence or perception of the existence of support	Non-supportive structure change There was no or no perception of support	
 Success change	 Inadequacy of change	is active
Activation of agents Existence or existence Existence of cognitive, emotional and behavioral characteristics	Activation of agents Existence or existence Existence of cognitive, emotional and behavioral characteristics	
Change support structure Existence or perception of the existence of support	Non-supportive structure change There was no or no perception of support	
 Inadequacy of change	 Change failure	is passive
Passivity of agents Lack or perception of cognitive, emotional and behavioral characteristics	Passivity of agents Lack or perception of cognitive, emotional and behavioral characteristics	



Research Findings

The purpose of this study is to provide a scientific explanation and forecast of the process of changing the public sector accounting system for the Social Security Organization. Therefore, the main questions of this research were:

1- Does the Social Security Organization have the characteristics of protectionist organizations or has the characteristics of non-protective organizations to change the accounting system from cash to liability?

2- Are there active agency features or passive agency features in the Social Security Organization to change the accounting system from cash to accrual?

The results of information processing of the questionnaires indicate that:

□ Human resources are cognitively, emotionally, and behaviorally passive about their growth and development in changing public sector accounting, and the organization makes no effort to force individuals to change. Thus the characteristics of agency are passive and the organization is unsupportive.

□ According to the public sector accounting change matrix, the status of the Social Security Organization is in status (c). Human resources place great emphasis on accounting standards and existing laws as external factors influencing their professional behavior and in terms of cognitive, emotional (emotional) and behavioral characteristics are in the field of passive agency characteristics. Characteristics of a supportive / non-supportive structure of public sector accounting change according to program,

financial, perceptual-behavioral, technological, organizational, occupational, organizational, cultural, process-procedural, temporal, temporal, and organizational characteristics. Structures are unsupportive. Human resources are the main cause of change in management. Every change is accompanied by resilient and deterrent forces as well as facilitating and guiding forces. Resistant forces are sometimes manifested by agents (passive agents to change) and sometimes by structure (structures that do not support change). Facilitation forces in change sometimes arise from the action of change-seeking agents and sometimes from supportive structures and the power of the sector. Achieving the goals of change in the organization requires confronting the resilient and deterrent forces and strengthening the facilitating and driving forces. Reproducing the structural order of human resource development in organizations that can be done with the help of various management actions and tools is the starting point for achieving the desired conditions for changing the public sector accounting in the social security organization. In producing interaction, actors resort to the rules and resources on which the structural properties of construction resort, and with their help begin to conceive, produce, and reproduce social systems. If the actors have passive characteristics towards the change of public sector accounting, this adjustment should be done from the structural point of view, i.e., the success or failure of the change of public sector accounting, depending on the simultaneous focus on the duality of factor and structure.

Discussion and Conclusion

According to the research findings, it was found that the Social Security Organization has the characteristics of non-supporting organizations to change the accounting system from cash to accrual. It was also found that the Social Security Organization has passive characteristics to change the accounting system from cash to accrual. There is.

The results of this study are in line with the results of Rahmati, Vajiheh and Zahra Pour Zamani (1400) in the weight of Iran and him, 5 and Oz (1400) on 3% of them and herons in the weight of Kamrahaei, Dedaye and Rooz Orazadeh (1399) in the Ministry of Education, Mehrani, Kaveh et al. (1397) in the University of Tehran and Hori, Hoda et al. Dadashi, Iman and Iman Garnama and Mir Hamid Sadat Salmasi (1397), which has been done for eleven ministries, do not match.

In this situation, the conditions for changing the public sector accounting in the mentioned category are very unfavorable. Strategies for changing the public sector accounting in the Social Security Organization should move from passive agents and unsupportive structures that ensure the failure of change to active agents and supportive structures and change the situation to very favorable conditions. Public sector accounting stakeholders should strive to activate agencies and provide the necessary support by creating the necessary context. Social Security Organization by reviving the characteristics of the support structure such as financial support, employee participation and empowerment in changing public sector accounting in the organization; Provide

effective and positive feedback; Counseling, assistance facilitating education and development; Systemic approach to human resource development (importance of the role of human resource development leaders); Team learning (sense of responsibility for the development of colleagues) Competence of employees, development of human resources, giving importance to the career path of employees; Taking into account the interests of employees in learning and training, supporting the independence of employees and. . . It can change the situation from "failure of change" to "success of change".

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