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Identifying the Components of a Strategic Management Accounting Model Based on Social Responsibility Reporting in Iran

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A B S T R A C T

The present study aimed to identify and develop the components of a strategic management accounting model grounded in social responsibility reporting within the Iranian organizational context. This study was conducted using a qualitative research approach based on interpretive content analysis. The statistical population consisted of academic experts, professional accountants, senior financial managers, and specialists familiar with strategic management accounting and corporate social responsibility reporting in Iran. Participants were selected through purposive and snowball sampling, and data collection continued until theoretical saturation was achieved. Semi-structured interviews served as the primary data collection instrument, covering themes related to strategic alignment, reporting requirements, implementation challenges, stakeholder roles, and development strategies. Interviews were recorded, transcribed, and analyzed using MAXQDA software. Data analysis followed open, axial, and selective coding procedures to extract conceptual categories and develop the proposed model. The trustworthiness of findings was ensured through credibility, transferability, dependability, and confirmability criteria. The results revealed that strategic management accounting based on social responsibility reporting in Iran is formed through an integrated framework consisting of strategic governance foundations, multidimensional performance indicators, economic motivation mechanisms, organizational transformation processes, implementation challenges, stakeholder influence structures, and development-oriented policy solutions. The findings indicate that integrating social, environmental, and financial dimensions within accounting systems enhances strategic decision-making capability, strengthens organizational accountability, and supports sustainable competitive advantage. Furthermore, the model demonstrates that successful implementation depends on alignment among organizational culture, digital information systems, governance mechanisms, and stakeholder pressures, while economic, regulatory, technological, and human resource barriers significantly influence adoption outcomes. The study concludes that strategic management accounting integrated with social responsibility reporting represents a transformative approach that shifts accounting from a traditional financial control function toward a strategic governance and sustainability management system capable of enhancing organizational resilience, transparency, and long-term value creation.

Keywords: *Strategic Management Accounting, Social Responsibility Reporting, Sustainability Accounting, Corporate Social Responsibility, Strategic Governance*

1. Introduction

Strategic management accounting (SMA) has progressively moved beyond its traditional role of internal cost control toward a broader, strategy-oriented function that supports competitive positioning, long-term value creation, and organizational adaptability in volatile environments. In contemporary organizations, SMA is expected to integrate forward-looking information, market and competitor intelligence, and multidimensional performance measures to inform strategic decision-making. This evolution has been accelerated by structural changes in business ecosystems, including intensified competition, global supply chain interdependence, digital transformation, and heightened stakeholder scrutiny of corporate conduct. Empirical evidence from diverse contexts indicates that SMA adoption is increasingly shaped by organizational contingencies, environmental uncertainty, and governance arrangements, and that it is associated with improved competitiveness and sustainable performance outcomes when embedded in coherent business strategies and control systems (Ekkaphol & Wichitsathian, 2024; Nazaripour & Heidari, 2024; Soa et al., 2022).

In parallel with the development of SMA, corporate social responsibility (CSR) reporting and sustainability disclosure have become central to how organizations demonstrate accountability, legitimacy, and responsiveness to stakeholders. CSR reporting extends the informational boundaries of accounting by requiring firms to communicate not only financial performance but also social and environmental impacts, risks, and opportunities. This shift expands the scope of management accounting from a primarily financial lens toward an integrated view of value that recognizes human, social, and natural capital as strategic assets. The strategic relevance of CSR reporting is particularly salient where stakeholder trust, reputational capital, and regulatory legitimacy are critical to market access and long-term survival. Studies examining SMA in relation to governance and sustainable development reporting show that SMA can serve as an enabling infrastructure for more reliable, decision-useful sustainability reporting, provided that organizational governance mechanisms and internal measurement systems are aligned with sustainability objectives (Faraj et al., 2025; Pumiviset & Suttipun, 2024).

Within emerging economies, the integration of SMA and CSR reporting is often constrained by institutional gaps, inconsistent regulatory frameworks, resource limitations, and uneven managerial awareness. Yet, these same contexts can amplify the strategic value of integrating CSR into management accounting because environmental and social risks frequently translate into financial volatility, supply chain disruptions, and legitimacy challenges. SMEs and mid-sized firms, for instance, may recognize the strategic rationale for SMA but still face barriers such as limited expertise, weak information systems, and short-term survival pressures. Evidence from different settings shows that adoption patterns vary across firm size and sector, and that constraints related to capability and institutional environment can significantly shape SMA implementation trajectories (Pakdelan et al., 2022; Soa et al., 2022; Zulu & Nzuza, 2024).

Iran provides a particularly important context for developing and validating an SMA model grounded in CSR reporting. Iranian firms operate in a complex environment characterized by economic uncertainty, cost pressures, shifting market dynamics, and increasing expectations for transparency and accountability. In such conditions, organizations require managerial accounting systems capable of supporting strategic flexibility and resilient decision-making. Research focusing on Iranian manufacturing and national production settings highlights the centrality of cost management, productivity improvement, and strategic alignment for organizational survival and competitiveness, suggesting that SMA can be a critical mechanism for sustaining performance in turbulent environments (Sotoudeh & Abbasian, 2024; Sotudeh et al., 2025). At the same time, CSR-related considerations—including social legitimacy, environmental stewardship, and stakeholder relations—are becoming more consequential for reputation, market positioning, and access to capital and partnerships, thereby intensifying the need for a management accounting architecture that can quantify, monitor, and govern CSR performance as part of strategic management.

A key challenge, however, is that SMA is not merely a set of techniques; it is an organizational capability that depends on culture, roles, and information infrastructure. Evidence from Iranian contexts indicates that organizational culture and accounting information systems play pivotal roles in shaping SMA practices, with management accountants serving as boundary-spanning actors who translate strategic priorities into measurement and control routines. When culture supports results orientation and innovation, management accountants can move beyond traditional reporting toward strategic partnership roles that

facilitate long-term planning and organizational learning (Khoshkhabar et al., 2022; Nakhaei & Beheshti Tonderi, 2022; Sinai, 2024). Similarly, research shows that the effectiveness of SMA practices is significantly enhanced when supported by integrated information systems capable of processing both financial and non-financial data, enabling managers to evaluate strategic alternatives under uncertainty and respond proactively to environmental drivers (Khalilpour et al., 2025; Khoda-Bakhshi Parijan et al., 2022).

The rapid digitalization of business environments has further transformed the expectations placed upon management accounting. Emerging technologies, artificial intelligence applications, and advanced analytics increasingly allow organizations to capture real-time performance data, forecast strategic risks, and integrate sustainability indicators into decision processes. Accounting information systems are therefore evolving into intelligent strategic platforms that enhance decision-making flexibility and organizational responsiveness. Studies demonstrate that technology-enabled accounting systems improve strategic agility by strengthening managerial insight and supporting evidence-based strategic choices, while AI-driven accounting approaches expand the analytical scope of SMA toward predictive and prescriptive decision support (Saadati et al., 2025; Yoshikuni et al., 2023). In the digital economy, SMA must therefore operate as an integrated decision architecture linking technological capability, sustainability performance, and competitive strategy.

Another significant dimension of SMA concerns its role in supporting competitive advantage. Contemporary strategic management emphasizes differentiation through innovation, sustainability leadership, and stakeholder engagement rather than cost competition alone. Empirical research shows that SMA contributes to competitiveness by facilitating strategic planning, environmental management integration, and innovation-oriented decision-making processes. Firms that successfully embed SMA into strategic leadership practices demonstrate improved performance outcomes through enhanced market positioning and operational efficiency (Nurcahyo, 2024; Pasaribu et al., 2025). From this perspective, CSR reporting should not be viewed merely as compliance or disclosure activity; rather, it functions as a strategic communication mechanism reinforcing organizational identity and strengthening competitive advantage.

Customer orientation and stakeholder engagement further reinforce the strategic importance of integrating CSR into management accounting. Modern organizations increasingly rely on customer accounting, stakeholder analytics, and market intelligence to align strategic decisions with evolving social expectations. Customer accounting practices, for example, provide strategic insights into value creation, customer lifetime profitability, and ethical consumption patterns, thereby linking social responsibility initiatives directly to organizational performance outcomes (Abdel Halim, 2025). This alignment reflects a broader transformation in accounting logic, whereby social responsibility becomes embedded within strategic performance measurement rather than remaining an external reporting obligation.

Supply chain management also represents a critical interface between SMA and CSR reporting. Sustainable supply chains require organizations to monitor environmental impacts, ethical sourcing practices, and supplier performance across organizational boundaries. SMA techniques support this integration by enabling strategic coordination between internal operations and external stakeholders, strengthening supply chain transparency and sustainability performance. Empirical evidence demonstrates that SMA practices enhance supply chain effectiveness through internal and external strategic orientation, allowing organizations to manage risks, optimize resource allocation, and create shared value across networks (Pramono et al., 2023; Seyed Nejad Fahim, 2024). Consequently, CSR reporting becomes intertwined with operational strategy rather than functioning as a separate managerial activity.

Despite these advantages, the successful institutionalization of SMA integrated with CSR reporting remains contingent upon contextual and organizational readiness. Research highlights that factors such as leadership commitment, strategic orientation, organizational learning capacity, and environmental pressures significantly influence SMA adoption. Firms that perceive sustainability as strategically relevant are more likely to develop sophisticated SMA systems capable of integrating social and environmental considerations into planning and control processes (Nazaripour & Heidari, 2024; Sajadi et al., 2023). Conversely, organizations lacking strategic alignment or supportive culture may treat CSR reporting as symbolic compliance rather than substantive strategic transformation.

Recent Iranian studies increasingly emphasize the need for localized SMA models adapted to national institutional realities. Scholars argue that imported accounting frameworks often fail to capture contextual economic

conditions, governance structures, and cultural dynamics, thereby limiting their effectiveness. Models grounded in resistance economy principles and sustainable development perspectives suggest that accounting systems must align with national economic priorities, resilience strategies, and societal expectations to generate meaningful organizational outcomes (Sotoudeh et al., 2025; Sotudeh et al., 2025). Furthermore, emerging research proposes SMA frameworks explicitly linked to CSR fulfillment, highlighting the necessity of integrating financial metrics with social and environmental accountability to achieve sustainable corporate performance (Pourali Lakeye et al., 2024; Radfarnia et al., 2025).

The convergence of SMA and CSR reporting thus represents a paradigm shift in management accounting thought. Rather than treating financial performance, sustainability performance, and stakeholder accountability as separate domains, contemporary organizations must develop integrated management systems capable of balancing economic efficiency with social legitimacy and environmental responsibility. Such integration becomes particularly critical in economies experiencing rapid transformation, where organizations face simultaneous pressures for innovation, transparency, resilience, and competitiveness. Evidence across international and regional studies confirms that SMA provides the analytical and strategic infrastructure necessary to operationalize sustainability objectives, align governance mechanisms, and support long-term organizational value creation (Ekkaphol & Wichitsathian, 2024; Faraj et al., 2025; Pasaribu et al., 2025).

Nevertheless, despite growing scholarly attention, a comprehensive conceptual model that systematically identifies the components of strategic management accounting based on CSR reporting within the Iranian context remains underdeveloped. Existing studies typically address isolated aspects such as cost management, governance reporting, sustainability disclosure, or strategic control mechanisms without integrating them into a unified framework tailored to Iran's institutional and economic environment. This gap underscores the necessity of qualitative, exploratory research capable of synthesizing expert knowledge and identifying context-specific dimensions shaping the development of such a model.

Therefore, the aim of the present study is to identify the components of a strategic management accounting model based on social responsibility reporting in Iran.

2. Methods and Materials

The present study was conducted using a qualitative research approach grounded in an interpretive paradigm, aiming to identify and conceptualize the components of a strategic management accounting model based on social responsibility reporting within the Iranian context. Considering the exploratory nature of the research problem and the need to understand expert perceptions, experiences, and interpretations, a qualitative design based on semi-structured interviews was selected as the most appropriate methodological strategy. This approach enabled the researcher to capture in-depth insights regarding the integration of strategic management accounting practices with social responsibility reporting requirements, which remain insufficiently theorized in emerging economies such as Iran.

The statistical population consisted of experts, scholars, and professional practitioners with substantial knowledge and experience related to strategic management accounting, sustainability reporting, corporate social responsibility, and organizational governance in Iran. Participants included university faculty members specializing in accounting and management sciences, senior financial managers, professional accountants, consultants involved in sustainability reporting, and policy experts familiar with social responsibility frameworks. Sampling was conducted through purposive sampling combined with a snowball technique, which is commonly employed in qualitative interview-based research to identify information-rich cases. Initially, key informants were selected based on their academic reputation and professional involvement in strategic accounting or social responsibility initiatives, and subsequent participants were introduced through professional networks and expert referrals.

Sample size determination followed the principle of theoretical saturation rather than statistical representativeness. Interviews continued until no new conceptual insights or analytical categories emerged from the data, which typically occurs within a range of approximately fifteen to thirty participants in qualitative studies. Inclusion criteria were carefully defined to ensure analytical rigor. Participants were required to possess significant professional experience relevant to accounting or social responsibility reporting, demonstrate deep conceptual knowledge of strategic management accounting practices in Iran, express willingness to participate voluntarily, and show adequate analytical and communication abilities to articulate

professional experiences and viewpoints effectively. These criteria ensured that selected experts could meaningfully contribute to the development and refinement of the proposed conceptual model and enhance the richness and credibility of research findings.

Data collection was conducted primarily through semi-structured interviews, allowing flexibility for probing participants' perspectives while maintaining methodological consistency across interviews. A structured interview protocol guided the data collection process and ensured alignment with research objectives. The protocol consisted of predetermined questions organized into thematic domains while permitting follow-up questions to clarify emerging concepts or explore newly identified issues.

The interview protocol began with demographic questions designed to capture participants' background characteristics, including age, educational qualifications, professional experience, organizational position, and field of specialization. This information facilitated contextual interpretation of responses and supported analytical transparency.

The main body of the interview focused on five core thematic domains reflecting the conceptual foundations of the study. The first domain explored the relationship between strategic management accounting and social responsibility, emphasizing how accounting systems contribute to ethical decision-making, stakeholder accountability, and sustainable organizational performance. The second domain examined institutional requirements, regulatory frameworks, and infrastructural conditions necessary for implementing strategic management accounting integrated with social responsibility reporting. The third domain addressed practical implementation issues, including organizational challenges, cultural barriers, technological readiness, and managerial resistance. The fourth domain focused on stakeholders and their roles, investigating how internal and external stakeholders influence the design, adoption, and effectiveness of socially responsible accounting practices. The fifth domain explored proposed solutions, policy recommendations, and strategic pathways for advancing the integration of social responsibility reporting into management accounting systems in Iran.

Each interview concluded with a reflective summary presented by the researcher, during which key points raised by participants were reiterated to ensure interpretive accuracy. Participants were then invited to add further comments or clarify any issues not previously discussed. Ethical considerations were observed throughout the process, including voluntary participation, informed consent, confidentiality assurance, and appreciation of participants' time and contributions.

Interview data were audio-recorded with participants' permission and subsequently transcribed verbatim. Supplementary materials such as researcher notes, analytical memos, and relevant documents were also incorporated into the dataset. The qualitative data management software MAXQDA was employed to organize interview transcripts, facilitate systematic coding, and support thematic analysis. The software enabled efficient handling of large volumes of qualitative data, ensuring methodological transparency and analytical traceability.

To evaluate research rigor within the interpretive paradigm, quality assessment followed the trustworthiness criteria proposed by Lincoln and Guba. Credibility was enhanced through prolonged engagement with participants, iterative questioning, and member checking procedures. Transferability was supported by providing rich contextual descriptions of participants and research settings. Dependability was ensured through maintaining an audit trail documenting methodological decisions and analytical procedures. Confirmability was addressed by minimizing researcher bias through systematic coding procedures, reflexive memo writing, and transparent documentation of analytical interpretations.

Data analysis was conducted using qualitative content analysis supported by MAXQDA software. The analytical process began with data preparation, during which all qualitative materials—including interview transcripts, field notes, and supplementary documents—were compiled, reviewed, and imported into the software environment. Audio recordings were transcribed prior to analysis to ensure textual consistency and facilitate systematic examination.

The analysis followed an iterative and inductive–deductive coding strategy. Initial categories were derived from existing theoretical literature and conceptual frameworks related to strategic management accounting and social responsibility reporting. Based on these theoretical foundations, a preliminary coding system was established within the software's code system environment, consisting of main categories and hierarchical subcodes reflecting anticipated analytical dimensions.

During the coding phase, relevant segments of text were carefully examined and assigned to predefined codes when conceptual alignment existed. At the same time, the analysis remained open to emergent insights. Whenever data

segments did not fit existing categories, new codes were created to capture novel meanings or context-specific phenomena. Continuous comparison between data segments allowed refinement of categories, merging of overlapping codes, and clarification of conceptual boundaries. This recursive process ensured that the coding structure evolved dynamically in response to empirical evidence rather than remaining rigidly theory-driven.

Subsequent stages involved reviewing coded data to evaluate internal coherence and conceptual consistency. Relationships among categories were analyzed to identify patterns, causal connections, and underlying structures shaping the integration of social responsibility reporting into strategic management accounting practices. Through abstraction and synthesis, higher-level themes and core concepts were extracted, ultimately forming the foundational components of the proposed strategic management accounting model.

The final analytical stage focused on interpreting emergent themes within the broader organizational and institutional context of Iran. Conceptual integration enabled the identification of key dimensions, structural relationships, and strategic mechanisms necessary for developing a socially responsible management accounting framework aligned with national governance, stakeholder expectations, and sustainability objectives. This systematic analytical process ensured that the resulting model was grounded in empirical expert knowledge while maintaining theoretical coherence and methodological rigor.

3. Findings and Results

The demographic characteristics of the participants indicate that the study involved twelve experts with substantial academic and professional backgrounds relevant to strategic management accounting and social responsibility reporting. Among the participants, nine were male and three were female, reflecting a predominance of male experts within the sampled professional community. All participants held doctoral degrees, demonstrating a high level of academic qualification consistent with the expert-oriented nature of the qualitative inquiry. The age of participants ranged from 38 to 58 years, with most individuals situated in mid- to late-career stages, suggesting extensive professional maturity and domain expertise. Regarding professional experience, participants reported between 9 and 21 years of relevant work experience, indicating strong practical and scholarly engagement with accounting, management, or related organizational fields. Overall, the demographic profile confirms that the sample consisted of highly experienced and academically qualified specialists capable of providing informed perspectives necessary for developing a strategic management accounting model grounded in social responsibility reporting within the Iranian context.

Table 1

Axial Codes Extracted from Open Codes

Axial Code	Open Codes
Strategic Alignment	Quantification of costs and benefits of social and environmental activities; increased organizational flexibility; transformation of ceremonial costs into strategic investments
Transparency and Accountability	Transparency and accountability; provision of reliable reports to internal and external stakeholders; disclosure of intellectual, social, and natural capital alongside financial capital; transformation of responsibility from rhetoric into practice; allocation of adequate budgets to social programs
Competitive Advantage	Proactive rather than reactive action; measurement of green innovation; satisfaction of informed customers; assurance of long-term profitability
Talent Attraction and Retention	Attraction and retention of top talents; development of a strong organizational brand; enhancement of employee motivation
Financial Risk Management	Improved risk management; safer and more attractive investments; access to lower-cost capital; lifecycle cost inclusion; risk measurement and control; prevention of costly crises; financial data accuracy management; prevention of future financial risks
Monitoring Social and Environmental Performance Indicators	Local employment generation; continuous measurement and reporting of recycled material usage
Governance and Oversight	Monitoring non-financial performance; alignment with organizational declared values; prevention of irresponsibility-driven crises
Social Mission	Integration of social sustainability into daily operational and financial decision-making; simultaneous social and financial sustainability
Financial Indicators	Green target costing; zero-based budgeting; employee turnover cost indicators; environmental and social value-at-risk measures; insurance and capital costs; R&D expenditures for green products; revenue from environmentally friendly products; return on investment; infrastructure investment impacts; earnings per share adjusted for social and environmental effects

Operational Indicators	Cost per ton of recycled waste; energy efficiency savings relative to investment; number of local jobs created; traceability capability
Environmental Indicators	Resource consumption; waste; energy usage; carbon emission reduction; environmental infrastructure investments
Human Resource Indicators	Employee engagement and satisfaction index; accident and absenteeism costs; safety investment return; healthcare cost benchmarking
Customer Orientation Indicators	Customer acquisition cost; customer retention rate; green customer lifetime value; reputational crisis management costs
Supply Chain Indicators	Ratio of socially and environmentally approved suppliers; supplier audit costs versus risk costs; percentage of low-carbon logistics
Resource Cost Efficiency	Lower capital costs; reduced risks; avoidance of future large expenses; resource efficiency savings; consumption reduction opportunities; higher profit margins; tax exemptions; subsidies or low-interest loans; lower turnover rates; reduced insurance premiums; long-term economic returns of social investment
Environmental Costs	Penalties; reduced exposure to sudden disruptions; avoidance of reputational crises; environmental cleanup costs; production interruption prevention
Market Outcomes	Increased revenue and market share; attraction and retention of valuable customers; protection of brand value and reputation
Human Capital Outcomes	Recruitment and training cost savings; reduced absenteeism; increased productivity; attractiveness for top talents; product innovation
Digital Transformation and Information Systems	Integration of sustainability modules within ERP systems; unified reporting standards; technological integration
Process Management	End-to-end process redesign; mandatory lifecycle costing; inclusion of social discount rates in investment decisions; continuous workshops; transparent processes; continuous system and cultural testing; lifecycle-based procurement decisions
Organizational Culture Transformation	Long-term stakeholder value creation culture; leadership-driven cultural change; reward system reform; managerial accountability for social and environmental costs
Economic and Financial Challenges	Economic volatility; inflation; lack of immediate economic justification; unstable environment; cost pressure; lack of national accounting standards; heavy initial investment; high uncertainty and managerial resistance; weak stakeholder pressure; limited profitability incentives; relative isolation from global flows
Legal and Regulatory Challenges	Fragmented and outdated social responsibility regulations; weak enforcement mechanisms; absence of strong tax incentives; low cost of environmental violations
Cultural Challenges	Perception of stakeholder value creation as impractical; need for deep cultural transformation; weak stakeholder pressure
Technological Constraints	Lack of specialized software modules for monitoring non-financial indicators
Human Resource Challenges	Shortage of specialized professionals; educational gaps; currency volatility and future uncertainty
Governance and Accountability Challenges	Multiple accountability pressures; balancing transparency with confidentiality; lack of non-financial incentives
Advanced Analytical Tools	Lifecycle costing; zero-based budgeting; risk-adjusted return on investment calculations
Financial Risk Management Tools	Quantification of regulatory and supply chain risks
Stakeholder Value Creation	Increased customer loyalty; reduced employee replacement costs; improved community relations
Process Integration	Integration of procurement, product development, supplier evaluation, and project management
Cost-to-Investment Mindset Shift	Brand investment; human capital investment; investment to avoid future costs
Institutional Investors and Responsible Investment Funds	Demand for transparency in non-financial performance
NGOs and Media	Public pressure through disclosure; reputational vulnerability from negative reporting
Stock Exchange and Securities Organization	Regulatory enforcement through penalties or trading suspension
Customers (Young and Educated Consumers)	Preference for ethical and sustainable products; pressure for transparency
Employees and Labor Unions	Disclosure of violations affecting corporate credibility
Marketing and Branding Experts	Influence of opinion leaders and influencers shaping brand accountability
Stakeholder Pressure Toward Responsibility	Institutional investor pressure; international supplier requirements; NGO campaigns; strict international regulations; global consumer pressure
Demand Beyond Traditional Reporting	Independent environmental risk assessments; transparency in labor conditions; disclosure of legal disputes and violations
Gradual and Smart Regulation	Mandatory ESG reporting for large polluting firms; ESG ranking systems
Revision of University Curricula	Environmental accounting education; lifecycle costing training; executive education programs
Establishment of Social Responsibility Committees	Sharing best practices; industry standards development; national CSR awards
Smart Fiscal and Credit Incentives	Financial justification of CSR projects; tax incentives; low-interest loans for sustainability initiatives
Reform of Compensation and Reward Systems	Linking executive compensation to ESG achievements; non-financial incentives; revised managerial evaluation criteria

The qualitative analysis resulted in the extraction of 171 initial open codes derived from expert interviews, of which 12 codes were removed due to conceptual overlap or redundancy, leading to the identification of a comprehensive set of axial codes representing the foundational dimensions of the strategic management accounting model based on social responsibility reporting. As presented in Table 1, the axial codes encompass multiple interconnected domains reflecting strategic, operational, governance, cultural, technological, and institutional aspects of socially responsible management accounting in Iran. At the strategic level, themes such as strategic alignment, competitive advantage, transparency and accountability, and stakeholder value creation highlight the transition from traditional financial accounting toward integrated value-oriented management systems. Operational and measurement dimensions emerged through financial, environmental, human resource, customer-oriented, and supply chain indicators, demonstrating the multidimensional performance evaluation required in sustainability-oriented accounting frameworks. Organizational transformation factors—including digital transformation, process integration, organizational culture change, and the shift from cost orientation to investment logic—indicate that successful implementation requires structural and behavioral change rather than mere reporting adjustments. Furthermore, several contextual challenges were identified, including economic instability, regulatory fragmentation, cultural resistance, technological limitations, and human resource shortages, emphasizing the importance of institutional readiness within the Iranian environment. External stakeholder influence also appeared as a critical driver, with institutional investors, regulators, NGOs, customers, employees, and media acting as pressure mechanisms pushing organizations toward responsible reporting practices. Finally, policy-oriented solutions such as smart regulation, educational reform, fiscal incentives, governance mechanisms, and compensation system redesign emerged as enabling conditions for institutionalizing strategic management accounting aligned with social responsibility reporting. Collectively, these axial codes provide an integrated conceptual foundation for developing a localized and context-sensitive model of strategic management accounting grounded in sustainability and stakeholder accountability principles.

Table 2

Selective Codes of Strategic Management Accounting Based on Social Responsibility Reporting in Iran

Selective Code	Axial Codes
Strategic Orientation and Governance Foundations	Strategic alignment; transparency and accountability; competitive advantage; talent attraction and retention; financial risk management; monitoring social and environmental performance indicators; governance and oversight; social mission
Required Frameworks and Structural Requirements	Financial indicators; operational indicators; environmental indicators; human resource indicators; customer-oriented indicators; supply chain indicators
Economic Motivation and Driving Forces	Resource cost efficiency; environmental costs; market outcomes; human capital outcomes
Implementation of Changes in Information and Organizational Systems	Digital transformation and information systems; process management; organizational culture transformation
Implementation Challenges and Barriers	Economic and financial challenges; legal and regulatory challenges; cultural challenges; technological constraints; human resource challenges; governance and accountability challenges
Integration of Social Responsibility Criteria into Accounting Systems	Advanced analytical tools; financial risk management tools; stakeholder value creation; process integration; shift from cost orientation to investment logic; institutional investors and responsible investment funds
Influential Groups on Social Responsibility Reporting	Non-governmental organizations (NGOs) and media; Stock Exchange and Securities Organization as regulatory authority; customers, particularly young and educated consumers; employees and labor unions; marketing and branding specialists
Stakeholders and Their Roles	Stakeholder pressure toward responsibility; demand beyond traditional reporting; gradual and smart regulation
Development Strategies for Strategic Management Accounting Based on CSR	Revision of university curricula; establishment of social responsibility committees; smart tax and credit incentives; reform of compensation and reward systems

Table 2 presents the selective coding results derived from the qualitative analysis and illustrates the higher-level conceptual structure of the strategic management accounting model based on social responsibility reporting in Iran. Through the selective coding process, previously identified axial codes were integrated into broader theoretical categories that represent the core dimensions of the proposed model. The findings reveal that the model is fundamentally grounded in strategic orientation and governance foundations, emphasizing alignment between organizational strategy, transparency mechanisms, stakeholder accountability, and the institutionalization of a social

mission within management accounting practices. The second major dimension highlights the structural requirements necessary for implementation, particularly the development of multidimensional performance indicators encompassing financial, operational, environmental, human resource, customer, and supply chain perspectives, reflecting the transition toward integrated sustainability measurement systems. Economic motivation emerged as a critical driver, demonstrating that organizations adopt socially responsible accounting practices not solely due to ethical considerations but also because of tangible economic benefits such as cost efficiency, risk reduction, market expansion, and human capital enhancement. Another essential dimension concerns organizational transformation through information systems, process redesign, and cultural change, indicating that successful implementation requires deep systemic adaptation rather than superficial reporting modifications. At the same time, the model recognizes substantial implementation barriers, including economic instability, regulatory weaknesses, cultural resistance, technological limitations, and shortages of specialized human resources, all of which are particularly salient within the Iranian institutional context. The integration of social responsibility criteria into accounting systems represents a central operational mechanism of the model, combining advanced analytical tools, risk management practices, stakeholder value creation, and a conceptual shift from viewing social responsibility as a cost toward understanding it as a long-term strategic investment. Furthermore, the analysis identifies multiple external actors influencing social responsibility reporting, including regulators, NGOs, media, customers, employees, and branding experts, highlighting the ecosystem-based nature of responsible accounting adoption. Stakeholder roles extend beyond passive observation to active pressure mechanisms that drive organizations toward transparency and enhanced reporting standards. Finally, developmental strategies such as educational reform, governance structures, financial incentives, and compensation system redesign were identified as practical pathways for institutionalizing strategic management accounting based on social responsibility reporting in Iran.

Figure 1

Final Conceptual Model



4. Discussion and Conclusion

The present study aimed to identify the components of a strategic management accounting model based on social responsibility reporting in Iran through qualitative analysis of expert perspectives. The findings revealed that the proposed model is structured around several interrelated dimensions including strategic alignment and governance foundations, required structural frameworks, economic motivations, organizational transformation mechanisms, implementation challenges, integration of social responsibility indicators into accounting systems, stakeholder influence, and development-oriented policy solutions. These results demonstrate that strategic management accounting (SMA) in contemporary organizations cannot be separated from broader sustainability and accountability expectations and must operate as an integrated strategic system rather than a purely technical accounting function.

One of the most significant findings relates to the central role of strategic alignment, transparency, accountability, and governance oversight as foundational elements of the model. Experts emphasized that SMA becomes strategically effective when social responsibility objectives are embedded within organizational mission and decision-making structures. This result aligns with prior studies suggesting that SMA contributes to sustainable organizational performance by linking strategic planning with governance and environmental responsibility dimensions (Ekkaphol & Wichitsathian, 2024; Faraj et al., 2025). The emphasis on transparency and accountability also reflects the expanding role of accounting systems in supporting stakeholder trust and organizational legitimacy, which has been identified as a critical driver of sustainable development reporting and competitive positioning (Pourali Lakeye et al., 2024). In the Iranian context, where institutional credibility and stakeholder expectations are evolving, embedding governance mechanisms into SMA can function as a stabilizing managerial infrastructure.

Another major finding concerns the importance of multidimensional performance indicators. The model incorporates financial, operational, environmental, human resource, customer-oriented, and supply chain indicators as necessary structural requirements. This confirms the argument that modern SMA extends beyond financial metrics toward integrated performance measurement systems capable of capturing long-term value creation. Previous empirical studies have similarly shown that SMA practices enhance competitiveness when firms adopt broader measurement frameworks aligned with environmental management and sustainable supply chain performance (Pramono et al., 2023; Seyed Nejad Fahim, 2024). Furthermore, sustainability-oriented accounting practices in manufacturing contexts demonstrate that environmental and social indicators contribute to operational efficiency and innovation capacity (Pumiviset & Suttipun, 2024). The present findings therefore reinforce the idea that CSR reporting should not be treated as an external reporting obligation but as an internal managerial tool guiding strategic decisions.

The study also identified economic motivation as a primary driver of adopting CSR-based SMA. Experts highlighted cost savings, risk reduction, market development, and human capital improvement as tangible economic outcomes of socially responsible accounting practices. This observation supports research showing that SMA adoption is frequently motivated by competitive advantage rather than purely ethical considerations. The transformation of SMA in the digital and innovation era has been linked to organizational innovation and long-term profitability enhancement (Pasaribu et al., 2025). Similarly, research demonstrates that strategic leadership combined with environmental management strengthens firm performance through competitive advantage mechanisms (Nurcahyo, 2024). The findings therefore suggest that CSR integration enhances economic resilience by reframing sustainability investments as value-generating strategies rather than compliance costs.

A further important contribution of the findings concerns organizational transformation through digital systems, process redesign, and cultural change. Experts emphasized that implementation requires integrated information systems, sustainability modules within accounting platforms, and a cultural shift toward long-term stakeholder value creation. Prior studies highlight the importance of accounting information systems and emerging technologies in enabling strategic flexibility and improving decision-making performance (Yoshikuni et al., 2023). Research conducted in Iranian organizations similarly confirms that organizational culture and information systems significantly influence SMA effectiveness and adoption (Khoshkhabar et al., 2022; Nakhaei & Beheshti Tonderi, 2022). Cultural readiness therefore emerges as a critical precondition for embedding CSR considerations into managerial accounting practices.

Despite its potential benefits, the findings reveal multiple implementation challenges. Economic instability, regulatory fragmentation, technological limitations, and shortages of skilled human resources were identified as major barriers in Iran. These challenges are consistent with studies indicating that organizations in developing environments often encounter structural and institutional obstacles when implementing SMA practices (Pakdelan et al., 2022; Zulu & Nzuza, 2024). Regulatory inconsistency and weak enforcement mechanisms can reduce incentives for CSR reporting, while financial uncertainty may discourage long-term sustainability investments. The results also support contingency-based perspectives suggesting that environmental and institutional conditions significantly shape SMA adoption decisions (Nazaripour & Heidari, 2024).

Another significant finding concerns the integration of social responsibility criteria into accounting systems through advanced analytical tools such as lifecycle costing, risk-adjusted investment evaluation, and stakeholder value measurement. This reflects a shift from traditional accounting toward strategic decision-support systems capable of incorporating environmental and social risks into financial planning. Studies emphasize that SMA tools—including customer accounting and strategic cost management—enhance performance by linking external market information with internal managerial decisions (Abdel Halim, 2025). The integration of CSR indicators thus strengthens the analytical capability of accounting systems and enables organizations to anticipate risks and opportunities more effectively.

Stakeholder influence emerged as a powerful external driver shaping CSR reporting and SMA development. Institutional investors, regulators, NGOs, customers, employees, and media actors were identified as forces pushing organizations toward greater transparency and accountability. This finding aligns with sustainability governance literature emphasizing stakeholder pressure as a catalyst for responsible business practices and strategic adaptation. Research on sustainable development accounting demonstrates that governance expectations and social accountability pressures significantly influence organizational reporting behavior (Faraj et al., 2025). Moreover, evolving consumer expectations—particularly among younger and educated stakeholders—have been shown to reshape corporate strategies toward ethical and sustainable product offerings.

The findings further highlight the strategic role of education, regulation, and policy incentives in institutionalizing CSR-based SMA. Experts emphasized curriculum reform, establishment of social responsibility committees, financial incentives, and compensation system redesign as key development pathways. These results support studies suggesting that SMA evolution requires systemic institutional support rather than isolated organizational initiatives (Khalilpour et al., 2025; Radfarnia et al., 2025). Artificial intelligence and advanced technologies are also increasingly recognized as facilitators of strategic accounting transformation by enabling predictive analytics, automated reporting, and integrated decision-making processes (Saadati et al., 2025). Consequently, the transition toward CSR-oriented SMA can be interpreted as part of a broader digital and strategic transformation of accounting functions.

Overall, the findings reinforce the growing consensus that SMA serves as a bridge between financial management, sustainability governance, and strategic competitiveness. Evidence from manufacturing resilience models and resistance economy perspectives demonstrates that management accounting contributes to sustainable development when aligned with national economic strategies and organizational resilience capabilities (Sotoudeh et al., 2025; Sotudeh et al., 2025). Similarly, research on result-oriented organizational culture confirms that strategic accounting practices flourish in environments emphasizing long-term performance outcomes and strategic learning (Sajadi et al., 2023). The present study extends this body of knowledge by offering a context-sensitive conceptual model that integrates CSR reporting into SMA architecture specifically within Iran's institutional environment.

The study is subject to several limitations that should be considered when interpreting the findings. First, the qualitative design relied on expert interviews, which, although suitable for theory development, may limit generalizability to all organizations or industries. Second, participants were selected through purposive and snowball sampling, potentially introducing selection bias toward individuals already supportive of sustainability-oriented accounting approaches. Third, organizational practices were examined primarily through perceptions rather than direct observational or quantitative performance data. Additionally, contextual factors specific to Iran—including economic volatility and regulatory characteristics—may influence the applicability of findings in other national

environments. Finally, the cross-sectional nature of data collection does not capture the dynamic evolution of strategic management accounting practices over time.

Future research may extend the present findings by conducting quantitative studies to test the relationships among identified model components using structural equation modeling or mixed-method approaches. Longitudinal investigations could examine how CSR-based SMA practices evolve during organizational transformation processes and how they influence financial and non-financial performance over time. Comparative studies across industries or countries would help clarify contextual differences affecting implementation success. Researchers may also explore the role of emerging technologies such as artificial intelligence, big data analytics, and digital platforms in enhancing sustainability reporting integration within accounting systems. In addition, future studies could investigate behavioral aspects of SMA adoption, including managerial cognition, leadership style, and organizational learning processes.

From a practical perspective, organizations should move beyond viewing CSR reporting as a compliance requirement and instead integrate it into strategic management accounting systems to support long-term decision-making. Managers are encouraged to develop integrated performance measurement systems combining financial and sustainability indicators and to invest in digital accounting infrastructures capable of tracking social and environmental performance. Policymakers may support implementation by designing incentive mechanisms, developing unified reporting standards, and promoting professional education in sustainability accounting. Organizations should also foster cultural transformation by aligning reward systems, leadership practices, and strategic objectives with stakeholder value creation principles. Finally, collaboration among firms, regulators, academic institutions, and professional associations can accelerate the institutionalization of strategic management accounting based on social responsibility reporting in Iran.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

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Ethics Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were considered.

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