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Iranian Journal of
Accounting, Auditing & Finance

Ferdowsi University of Mashhad

Received: 2021-09-18
Accepted after revision: 2021-10-07
Published online: 2021-11-20

RESEARCH ARTICLE DOI: 10.22067/ijaaf.2021.40685

A Comprehensive Talent Management Plan in Iranian Accounting and Auditing Using the Grounded Theory Approach

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Abstract

In the present study, a comprehensive, scientific, and practical pattern is presented for the first time by relying on theory on potential remedies to manage talents in accounting and auditing using the qualitative method of the grounded theory approach. The study's statistical population includes a combination of 16 university scholars and accounting and auditing executives (or both) selected in 2020 using the targeted sampling approach based on the theoretical saturation rule. Data are gathered via interview by using the general guidance method in semi-structured form. Two methods of participants' review and review of non-participating experts are used to achieve validity and reliability of data. The main focus of the study is meritocracy for accounting and auditing. The issue is posed in three concepts of reaching a consensus about the definition of talent, creating a culture of talent management, and regularization of talent management process(attract, raise, and hold) and some strategies are formulated, and final pattern is mapped out regarding the rationale, background, and intervening conditions. By developing theory on potential remedies, this paper proposes some clear outlooks for planning and benefiting from talent management to lower human resources costs and increase efficiency in accounting and auditing.

Keywords

Talent Management, Accounting and Auditing Knowledge, Grounded Theory Approach

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Number of Figures: 1
Number of Tables: 2
Number of References: 27
Pages: 16

https://ijaaf.um.ac.ir
E-Issn: 2717-4131

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RESEARCH ARTICLE

1. Introduction

Accounting and auditing are those sorts of knowledge that in almost all procedures, sections, and performances are associated with human factors and forces and are more accurately dependent on their performances. Hence, considering the quality and features of such factors are among the significant components, necessities, and challenges of accounting and auditing associations (Salehi & Dastanpoor, 2021). Therefore, focusing on existing talents in human forces and exerting legal and scientific management on them are among the factors that seem to be taken for granted and contribute to a considerable proportion of current accounting and auditing problems. Theory on potential remedies as one of the theories in psychology and social sciences states that there are always a remedy and potential treatments for all problems that by realizing or creating such remedies, appropriate responses can be provided for all topics and challenges (Nisbett et al., 1981, Rennekamp, 2012, Rerko & Oberauer, 2013, Tan et al., 2015, henry & Peytcheva, 2020). Talent management means facilitating and developing the occupational path of talent and expert people in an organization using the formulated guidelines, resources, policies, and processes (Salehi, Bazrafshan and Hosseinkamal, 2021). Talent management is defined as investment in the staff area, identifying substitutes and talented people in an organization and growing them to play different leadership roles (Bush, 2014). Talent management is the critical incentive for organizations (Lockwood, 2006) since it leads to high performance, quality enhancement, innovation, job satisfaction, and staff efficiency (Grobler & Diedericks, 2009). Raul believes that talents in an organization can be efficient 20 times more than ordinary people. Thus, investing in this area can bring considerable benefits for organizations (Atafar et al., 2010). In organizations, staff have different personalities and work characteristics, and this is up to the management to realize the capabilities, talents, and weaknesses (Salehi et al., 2021). The manager should look at the staff's personality features as a significant factor and utilize these capabilities and talents appropriately and in the right place. That is a topic proposed recently in the world under diversity management, which encompasses talent management and has attracted most managers in this area (Dehghanan et al., 2018). Today, attracting, growing, and keeping talented staff is probably more difficult than before. More competitiveness of the business setting, attracting and keeping talented people in an organization is a serious challenge. The employees are vital distinguishers and value creators in organizations and competitive markets of today and cause the organization to grow, move, and develop (Davoudi & Yaghoubi, 2018). The present study managed to present a comprehensive pattern for the establishment of talent management, for the first time, at a job, university field of study. It specialized level and by expanding and relying on the theory on potential remedies. The study can be a starting point for the use of talent management plans in different sections of accounting and auditing and provide an appropriate response to most of the challenges in this field. Hence, the study aims to determine the dimensions of a comprehensive talent management plan in accounting and auditing and how they are established. Given that the present study, based on the theory of potential therapies, seeks to provide a suitable model for talent management (recruitment, retention and employment, and growth and development) in the field of accounting and auditing, as explained in the research method section, we will first seek to find the appropriate components to explain the desired pattern, and in this regard, we ask and test the following questions:

Main question: How can the comprehensive talent management model in accounting and auditing be explained with the foundation data theory approach?

Special Questions:

Question 1: What are the explanatory components of talent management in accounting and auditing?

DOI: 10.22067/ijaaf.2021.40685
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Archive of SID

RESEARCH ARTICLE

Question 1-1: What are the causal conditions associated with talent management in accounting and auditing?

Question 1-2: What are the underlying conditions related to talent management in accounting and auditing?

Question 1-3: What are the causal conditions associated with talent management in accounting and auditing?

Question 1-4: What are the intervention factors related to talent management in accounting and auditing?

Question 1-5: What factors influence the success of talent management in accounting and auditing?

Question 1-6: What are the effects and consequences of talent management in accounting and auditing?

2. Literature Review

2.1. Talent by the Concept of People with High Performance

By talents in an organization, we often refer to those who are at the highest performance level. For example, Sills & Davel (2010) define a group of staff who can show their specific qualifications within a certain field or generally display their peculiar skills and capabilities. According to some scholars, such people are the main performance source of organizations. They have more participation (enhancing knowledge), more innovation, work smartly, attract more trust, develop more favourable business strategies, and make the changes using more effective methods. So, the advocates of such an approach believe that 75% of organizational positions should be assigned to such people.

2.2. Talent by the Concept of People with High Capacity

In this view, talents are defined as a group of staff that show a higher capacity. By capacity in this approach, we mean the individual has the required qualitative features (attitude, motivation, skills, capabilities, and experiences) for effective performance and participation in different organizational roles in the future. So, people with high capacity grow faster than their peers and show different needs, motivations, and behaviours than others.

Both said approaches indicate a special approach to talent management that, in contrast to the external attraction of general approach to talent (the growth of all employees for the flourishment of the best capabilities of them), they are proposed the most in the literature of talent management (Iles et al., 2010, Huselid, Beatty and Becker, 2005, Silzer & Dovel, 2010). According to Hoghluand (2012), a distinct behaviour of the staff based on their different talents can create a type of continuous competition in which they will be motivated to develop the firm and apply the required skills and qualities. However, the topic of realizing high-quality people is among the basic challenges for organizations.

2.3. Empirical Literature

Since the present study aims to formulate a novel model and introduce a new accounting and auditing literature concept, few studies are related to a national and international topic. Although this paper is an interdisciplinary study, the studies, findings, and even related methodologies are considered in the process. Javanbakht, Mahmoudi, & Shahtalabi (2020) explore the recruitment factors in talent management to improve the Iranian Education System's personal performance. The

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study is carried out using the mixed method (qualitative-quantitative). The inferential analysis section, the confirmatory factor analysis method and the covariance-based structural equation modelling approach are used. Given the valuation methods, the recruitment, qualification, and employment methods with factor loads of 0.57, 0.55, 0.39, and 0.37 have the maximum description effect in the pattern. Mahfouzi et al. (2019) realize and describe the contributing factors to the management model using the alternative breeding approach in state-owned organizations using the mixing method. The Delphi method is used in the qualitative section, and the method of structural equations is used in the quantitative section with 353 subjects. The study's findings show that the said method is significant for talent management using an alternative breeding approach in state-owned organizations. Daroueian et al. (2019) reveal a distance between favourable conditions and the current condition of talent management based on component analysis. That means talent management suffers from some damages from structural aspects with employment conditions, the position of specialized human capital, scientific infrastructures, electronic and technology infrastructure, from basic aspects with the components of legal contexts, cultural conditions, and from contextual view with admitting components and support of managers, admitting and supporting teachers. Besides, the distance between the current condition and favourable conditions is more than other components. Davoodi & Yaghoubi (2018) conducted a study to develop an appropriate framework for the process of talent identification and succession in the higher education system with a mixed research approach. The Delphi method, Friedman test, and Kendall coordination coefficient extracted six main themes, 18 sub-components, and 118 final indicators and concepts. They provided a coherent framework based on causal factors, underlying factors, competency modelling, elitism, empowerment, and maintenance. In a study, Iqbal et al. (2016) designed and developed a talent management model for faculty members for talent-oriented universities. Quantitative findings also approved the structure of the talent management process, which includes 7 distinct dimensions, identifying and determining talent needs, discovering talent resources, attracting talent, developing potential talent capabilities, strategically applying talent, retaining talent, evaluating and aligning talent management activities, and thus provided a model for the talent management process of faculty members in universities. Al-Lozi et al. (2018) conducted a study on the impact of talent management strategies on the effectiveness of human resource information systems in commercial banks in Jordan on 310 employees of banks in the capital city of Oman. The results show that talent management strategies significantly impact Jordanian banks' effectiveness of human resources information systems. Broek, Boselie, and Paauwe (2018) dealt with collaborative innovation through a talent pool, a qualitative study of collaboration in health care. Their findings show that organizational actors' perceptions of competition are different and may hinder joint innovation with competitors while understanding common problems and stimulating collaborative resource constraints. Bradley (2016) showed that talent management in the university sector is used with organizational strategic issues, criteria for measuring academic performance, and current management methods. His research critiques the current situation for inconsistencies between organizational strategy and discovering, developing, retaining, and rewarding academic talent. O'Donohue (2016) states that the challenge for organizations today is how to protect the critical knowledge and expertise of the organization against employee layoffs. In this study, 11 managers of an organization shared their expertise through online software. He also emphasized creating a balance between staff and technology, not using academic language in planning, proper structures and rules, and the staff's key role.

DOI: 10.22067/ijaaf.2021.40685
www.SID.ir

Archive of SID

RESEARCH ARTICLE

3. Research Methodology

In data foundation theory, each step begins with the data. Besides using the conventional order of data collection and then analysis, data collection and analysis in foundation data theory is dynamic, multi-layered. In this study, each interview was quickly analyzed, and its initial codes were extracted, and the next interviews were enriched with the extracted analyses. Moreover, in each interview, some repetitive codes and some new codes were extracted, and gradually we approached saturation point in an interview no. 12. But for the interviews were continued to no. 16. The present study has been conducted among all institutions and departments of accounting and auditing knowledge (including executive departments and educational and research departments). Given that in the present study, we have sought to provide a model for attracting talent in accounting and auditing, and this is beyond the model for an organization or institution and includes theoretical (educational) and executive aspects of accounting, so the interviewees were selected from both elites and leading executives, as well as prominent university professors, researchers, and accounting and auditing experts. Of course, an attempt has been made to select the interviewees based on the principle of diagnosis and theoretical purposeful sampling techniques. No threat is felt regarding the methodology and even the research results. Thus, first, based on the knowledge of experts and thinkers in the topics related to the components and dimensions of talent management, a list of 8 people was prepared and gradually made the necessary arrangements to hold interview sessions and finally in order to benefit from the snowball method, we asked him about other experts who can be effective and useful in collecting data and conducting research. In this way, we regularly updated the list of experts and followed the necessary arrangements for conducting the interviews. As with all qualitative research, the condition for completing sampling and conducting interviews was theoretical saturation plus one. Thus, 16 interviews were conducted, and after conducting preliminary studies, the texts of the interviews were prepared (typed), and the relevant analyses were performed.

Table 1. The demographic information of the interviewees (experts) of the research

Number of interviews	Average experience	Average age	Gender	Professional and specialized experiences	Type of specialization
4	18	38	Male	PhD student and faculty member	University (Educational)
2	14	39	Female		
4	19	43	Male	Certified Public Accountant, Financial Manager, and Accounting Systems Design	Executive section
-	-	-	Female		
6	23	51	Male	University faculty member and certified public accountant or senior financial and accounting manager	Academic and Executive
-	-	-	Female		

4. Findings

4.1. Findings from the Open Coding Step

Open coding is part of analysis done by precise analysis of data and their naming and categorization. For precise categorization of concepts in categories, each concept was labelled after

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categorization, and raw data were conceptualized by precise investigation of contextual interviews and notes. Collected data from interviews were coded so that their similarities and differences were identified more easily. MAXQDA software and manual method were used for coding. In Table 2, samples are shown from the analysis of interviews and initial coding.

Table 2: Some of the concepts and categories extracted from the open coding step

Main Categories	Sub-categories
Talent management to increase the quality of accounting and auditing services	The role of accounting services in improving the efficiency of enterprises, the role of accounting services in increasing the transparency of the economic environment, the role of accounting information in financing companies, the impact of accounting information and services in calculating corporate income tax, the role of auditing services in increasing the credibility of financial information of companies, the role of auditing services in creating confidence for users of accounting information.
Economic Environmental Pressure	Expanding multi-purpose enterprises with the activity levels of the whole country and the world, complicating transactions in capital markets, creating diverse capital markets with diverse and complex activities and functions, increased competition in capital markets and severe involvement of enterprises in this process, expansion of financing of companies at the international and global levels, increasing mechanisms, systems and regulatory bodies on enterprises, increasing inflation or recession in many countries and global communities, increasing the rate or cost of financing and complicating the financing process, changing and Increasing diversity in the needs of customers and business owners.
The emergence of new and advanced technologies	Mechanization of activities of enterprises, mechanization of accounting and auditing process and obliging regulatory bodies on companies to follow this process, complexity and mechanization of management information systems, the emergence of enterprises with complex mechanized and digital activities (production without factory), the dominance of mechanized and technological systems on economic markets and economic transactions, creation of new digital assets and resources based on mechanized systems and new technologies.
Increasing professional productivity	Creating synergies in the performance of accountants and auditors through their placement in talent management, improving the quality of accounting and auditing reports prepared by talented individuals (talent identification), improving the consulting role of accountants and auditors in enterprises, reducing accounting and auditing costs in enterprises by providing comprehensive and complete services by talented people, helping the managers of enterprises in managing costs and expenses by providing timely and more accurate information.
Reducing the costs of human resources	Improving the value of human resources by increasing their talent and capability, reducing the costs of recruiting and retaining talented and specialized personnel, reducing the damage caused by inefficiency or weakness of inadequate human resources, reducing the cost of attracting technical, professional, and human assistance for the development of organizations and accounting profession, increasing the synergy and efficiency of human resources.
Increasing the social status of the accounting profession	Improving the identity of the accounting profession as a talented and innovative profession, improving the quality of information and services of the accounting profession and creating transparency in economic environments, assisting enterprises in providing the required financial resources using modern accounting techniques, assisting enterprises in providing better and more desirable accounting information required by users.
Increasing the competitive advantage of the accounting profession in the capital market	Training skilled and talented personnel, training experts and committed to professional ethics and social and public responsibilities, improving the importance and position of information and accounting reports in capital markets, promoting transparency in capital markets by creating information competition between databases, helping investors make optimal economic decisions.
The Elusiveness of Talents	People with high talent and IQ usually do not stay long in routine jobs. Talented people are always looking for a higher job position, lack of job opportunities and sufficient positions for elusive talented people, increasing training costs of human resources if organizational forces are fleeing, talented people usually tend to be in the auditing profession they can grow faster.

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Familiarity with Fundamental Sciences	The need to consider sufficient knowledge of mathematics for newcomers to the field of accounting, the need for computer science education for all accounting graduates, the need to hold in-service training courses, familiarity with new computer software for all accountants, the need for familiarity with the design of information systems (using geometry and other related sciences) for accountants, the need for proper familiarity with the techniques and concepts of statistics for accountants and especially auditors.
High-performance characteristics in talents	It is being positive and having a high spirit to do work and life, being committed to the profession and its duties, making the best use of the least facilities and feeling united with the organization's goals.
High skill traits in talents	Ability to do several specialized tasks simultaneously, quickly adapt to the environment, be familiar with their job's basic sciences, and have professional creativity.
Reducing the time of activities	Quickly attaining results, avoiding wastage of time, being creative in performing tasks quickly and efficiently, having a work plan for daily tasks.
Talents' efforts to achieve professional goals	Maximum effort for the organization's benefit, taking the initiative to solve the organization's problems, properly identifying users' information needs, understanding their professional position in the organization, giving importance to the reputation and reputation of the accounting and auditing profession.
Having a good understanding of the talents of the accounting profession	Continuous updating of specialized knowledge, understanding of organizations' business environment, understanding the tasks and contingency of the accounting profession in organizations, participation in activities and communities and professional organizations, striving to improve and enhance the credibility and status of the accounting profession.
Behavioural weaknesses in talents	Tending towards arbitrary and unusual behaviours, quick-wittedness and asking for too much attention in the organization, lack of teamwork and hierarchy, high sensitivity and obsession, expecting high scores from the organization, being assertive, and having false pride.
Communication weaknesses in talents	Lack of knowledge transfer in the process of teamwork, introversion, and collectivity.

4.2. Findings from the Axial Coding Procedure

Axial coding means determining the patterns in the data. At this stage, the central and sub-categories of research are displayed in a model. This very simple and, at the same time, very general model helps to clarify the relationships between a phenomenon, the reasons for its emergence, the strategies used to interact with the phenomenon and its consequences, the context, and conditions of the interventionist. During axial coding, the categories derived from open coding are divided into six categories: axial category, causal conditions, interferer's conditions, contextual conditions, strategies (actions or reactions), and consequences. Among the extracted categories, meritocracy is considered a central category located in the model's centre. The reason for choosing this category as the central category is that most data can see its traces. In other words, according to most respondents, the establishment of a talent management model requires proper management and special methods and models, and the current methods and procedures can not be very successful in this regard. Therefore, this category can be placed in the centre, and other categories can be linked. The label chosen for the central category is also abstract and, at the same time, comprehensive. Axial coding relates categories to the concepts displayed in interviews with participants. Continuous comparative analysis is used to determine the characteristics of a category and the dimensions of the feature. From the continuous comparative analysis of the preliminary results of open coding, 33 categories and 207 concepts have been extracted.

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RESEARCH ARTICLE

4.3. Findings from Selective Coding

4.3.1. The Central Category of Research

The first axis in the talent management model in accounting and auditing is "meritocracy," which includes five dimensions: defining the concept of talent in accounting and auditing, creating attractiveness for talented and qualified people, understanding the added value of talents, introducing different functions and roles of accounting and auditing. Regarding the factors related to the implementation of talent management, 5 dimensions have been proposed, including understanding the philosophy of talent management in accounting and auditing, proper designing of talent management model, the existence of obligation and diligence and acceptance for talent management implementation, lack of resistance and barriers to implementing talent management, creating the necessary space and appropriate committees for implementing talent management. Talent management in the executive levels of accounting is another axis that consists of 6 components, including determining the dimensions of talent management, explaining the dimensions of the concept of talent in accounting and auditing, explaining the prerequisites for using talents, explaining suitable opportunities for talent exploitation, creating necessary structures and contexts for implementing talent management, the familiarity of managers and employees of organizations with the talent management model and how to implement. Another axis that has been raised in this section is the development of talent management, which includes 4 components: providing a comprehensive and consistent definition of the concept of talent in accounting and auditing, designing a comprehensive model of talent management in accounting and auditing, strengthening and discovering talents related to employees and the forces in the accounting profession, creating the necessary legal and supportive bases for the establishment of talent management in accounting and auditing. There is another axis called talent planning and management, which consists of 5 components, including the inclusion of talent management mechanisms in recruiting human resources, understanding talent management in promotion and growth programs, organizing the necessary programs to discover potential talents in the working forces, allocating talents in their favourite and desirable tasks and responsibilities, and creating a separate payment mechanism for talents.

4.3.2. Causal Conditions

The causal conditions for designing the talent management model in accounting and auditing are first divided into two main parts: internal and external. Internal factors include the need to continuously increase the quality of accounting and auditing services, develop new aspects of the accounting and auditing profession, and globalize accounting and auditing standards and services. External factors include economic pressures, political and social pressures, the emergence of new and advanced technologies connected with accounting information systems. Concerning internal factors, the attention given to accounting and auditing and the practitioners' services has changed fundamentally, which requires different management practices in accounting and auditing knowledge. The design and implementation of the talent management model can be the key. Through talent management, it is possible to employ working forces that can be flexible and creative in providing accounting and auditing services, and inevitably, sooner or later, we must seriously move in this direction.

4.3.3. Strategies

Inferred strategies are the leading executive core for the talent management model because their accuracy and precision will achieve the appropriate and more access to the expected goals and

DOI: 10.22067/ijaaf.2021.40685
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outcomes. The carelessness and inappropriateness of these strategies will also lead to misguidance and failure to implement the management model. Talent identification or merit selection is the first step to implementing the talent management model, which includes appropriate and logical evaluation of candidates for accounting and auditing (entering the field of accounting and accounting or auditing), identifying talents realistically, and pre-determined and acceptance criteria. The grounds for talent management also largely reflects the context for the talent management model, including talent acquisition, agreement on the concept of talent in accounting, culture building for talent management, designing and adopting a comprehensive talent management model for the profession, and attracting all relevant persons in the profession. Optimal utilization of talents is another strategy that officials and all relevant persons should consider. In this research, strategies of talent exploitation have two positive and negative dimensions. In the positive dimension, creating a favourable and effective work environment for talents, and in the negative dimension, "loss and lack of proper treatment of talents, lack of belief of relevant people in talent" has been inferred. After identifying and attracting talents and planning to exploit them, another strategy has been inferred about developing and nurturing talents. In this strategy, basic concepts have been identified, including continuous and regular training and development of talents, creating a space for talent participation, and encouraging and improving the professional abilities of talents. The last strategy identified in the present study for the talent management model is the necessary conditions for retaining talents. The basic concepts of this strategy are also classified into two dimensions, positive and negative. On the positive side, creating a proper service compensation system, professional talent support, promoting the professional prestige of accounting and auditing, creating a suitable functional position for talents, evaluating the continuity of talents in people identified and recruited as talents, and creating a dynamic career path have been identified. On the negative side, behaviours have been identified to seriously threaten the longevity of talents and the continuity of their services. On the negative side, behaviours and policies have been identified, including a uniform service compensation system for talented working forces and other employees, ignoring the importance of talents, not defining specific job opportunities for talents to be creative, and providing special services. Suppose we do not pay proper attention to the retention of talents. In that case, the costs of implementing the talent management model will be much higher, and the desired added value will not be achieved, which means the failure of talent management in the true sense. Regarding the definition of the concept of talent in accounting, interviewee No. 8 states that "On the other hand, in the executive and practical aspects of the accounting profession, talented people are those who are fully acquainted with the country's commercial laws, relevant tax laws and directives, accounting and auditing standards, the manner of properly preparing accounting reports, membership in reputable communities and associations of the accounting and auditing profession, code of conduct for accountants, working with accounting and financial software, mathematical knowledge and related basic sciences and so on.".

4.3.4. Interferer’s Conditions

In the present study, interferer’s conditions include events and factors in meritocracy and merit selection. In this regard, intervention factors are divided into two general categories: internal factors of the accounting and auditing profession and external or environmental factors. Internal factors include the elusive nature of talents, the need for familiarity with basic sciences such as mathematics and computer sciences, and the expectations of accountants and auditors and external factors include expectations of accounting and auditing clients, economic conditions, and economic

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system (private /public), job and organizational position of accounting and auditing. In this regard, one of the experts states that "Accounting and auditing clients always raise new needs and expect the accounting profession to be able to respond to these needs quickly, accurately and with higher quality, while this is not always very convenient and possible to be implemented." Another interviewee states that "Accounting and auditing knowledge, like other knowledge, is rapidly becoming more mechanized, and the role of electronic software and equipment is becoming more and more complex, and accounting functions are becoming more complex. It necessarily demonstrates the need for mastery of related basic sciences such as mathematics and computer sciences."

Also, regarding the elusive nature of talents, interviewee No. 5 believes that "I must first state that due to the elusiveness and diversity of talents, it is better to employ and exploit them in the auditing profession, because accounting tasks are somewhat repetitive and are done daily, and this will certainly not be a permanent and desirable acceptance for talents."

4.3.5. Underlying Factors

The first concept or component identified and highlighted by many interviewees is the characteristics of the talents; what are the characteristics of the people who will be identified as talented? Also, the negative characteristics that elite and talented people usually manifest should be properly identified. The necessary arrangements for them should be identified and classified in the form of negative characteristics of talents. Positive traits of talents include high-performance traits, high skill traits, good personality traits, reduced work time, understanding and striving to achieve professional goals, high mental abilities, a good understanding of tasks, and motivation for professional advancement. Moreover, the identified negative characteristics of talents include work and performance weaknesses, behavioural weaknesses, moral weaknesses, and communication weaknesses. Regarding the conditions for being elite and the flourishing of talents in accounting and auditing - especially in the early working days, one of the experts (interviewee no. 5) states, "accountants should enter the accounting and auditing executive environment when they are single and do not have any family disputes, due to the variability of their workplaces and incomes so that they can have the necessary focus to learn jobs and improve their abilities."

The accounting profession's maturity is the second category identified to the accounting talent management model's underlying conditions. It includes concepts such as services and the role of the accounting unit, reporting, processability, information technology development, participation in organizational risk management, and human resources. The third identified category about the contextual conditions of the talent management model in accounting and auditing indicates how to manage and classify the accounting profession and includes two main groups of positive and negative features. In line with the contextual conditions and justification of talent management in accounting and auditing, interviewee no. 7 also states that "the moving of global markets towards full competitiveness requires organizations to use new tools to calculate the real cost, actual performance appraisal, proper analysis of environmental markets, development, and diversity of products and services, improving the quality of products and services, increasing the diversity of legal and optional reports and the need to observe the relevant schedule and requirements, etc. strictly. Organizations have obligated the accounting profession to implement the model of talent management and use the services of talented people with a proper and real understanding of the nature of the accounting environment and accounting tasks and services, so this could be a good platform for an accounting talent management model."

DOI: 10.22067/ijaaf.2021.40685
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4.4. Implications

Regarding the implications of the talent management model, interviewee no. 4 states that "it can strengthen and dynamize the creation of integrated information and reporting systems and improve the level of specialized training in the accounting and auditing profession, thereby increasing the level of knowledge and expertise and completely improve the flexibility of accountants and auditors." Interviewee no. 6 also states that "Talent management model can lead to the entry of young and talented young people into the accounting and auditing profession, and hence training and accounting theories, as well as practical implementation and accounting and auditing reports, will significantly improve and information transparency in society and capital markets will also increase, leading to reduced corruption and injustice." Interviewee no. 7 also expressed an interesting view on the implications of the talent management model in accounting and auditing and believed that "the implementation of talent management can take the accounting profession out of its static and outdated state and make it a dynamic, flexible and effective profession. Implementing talent management can also increase motivation for improvement in other employees and provide them with appropriate role models for organizational and professional activities and continuous improvement." Besides, it seems that the talent management model in accounting and auditing can provide a proper answer to some of the fundamental and long-standing challenges and problems of accounting. In this regard, interviewee no. 9 expressed an interesting view and believed that "I believe that the problem of measurement in accounting can be answered by doing talent management and the optimal use of special abilities and talents of talents." Thus, it can be expected that with further and continuous studies on the talent management model, fundamental changes and developments can be made in the theoretical and executive realm of accounting and auditing:

4.5. Reference Validation of the Proposed Pattern

Unlike quantitative research, qualitative research does not have specific validation tests. In qualitative research, validity or validity does not have the same implicit meaning of validity in quantitative research, and validity comparison is not significant. Corbin and Strauss (2008) oppose using these two criteria for qualitative research and suggest that researchers use the acceptability criterion. In the present study, the model is validated based on the views of Corbin and Strauss (2008) and Merriam (1988). Proportionality index (consistency with other experiences): Proportionality index means whether the research findings are consistent with human resources experts' experiences and research participants? In order to achieve the proportionality index, the research findings have been evaluated, corrected, and confirmed by three experts who specialize in implementation as well as in accounting and auditing training; Applicability index: The model of this research can be applied practically, scientifically and academically. In the executive field, the extracted model of the present study can be used in planning to attract talent in accounting and auditing, and the considerations of causal, contextual, and interferer’s conditions of profession or knowledge of accounting and auditing are included in it. Concepts index: In this regard, concepts have been produced under categories with their own characteristics and dimensions. The definition of each concept has been mentioned. Conceptualization Index (in what context did the concepts find meaning?): Findings and concepts from the current research are also expressed in the accounting and auditing profession. Different stages of the current research, from data collection to analysis and reporting of accounting and auditing platforms, have been considered. Index of the rationality of research narrative: In the current research, to maintain the rationality of the research narrative, an attempt has been made to make the research findings meaningful and relevant to the facts.

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Moreover, to assure the users, the research model, methodology, and data collection method have been adequately explained and expressed. Depth index (detailed expression of research narrative):

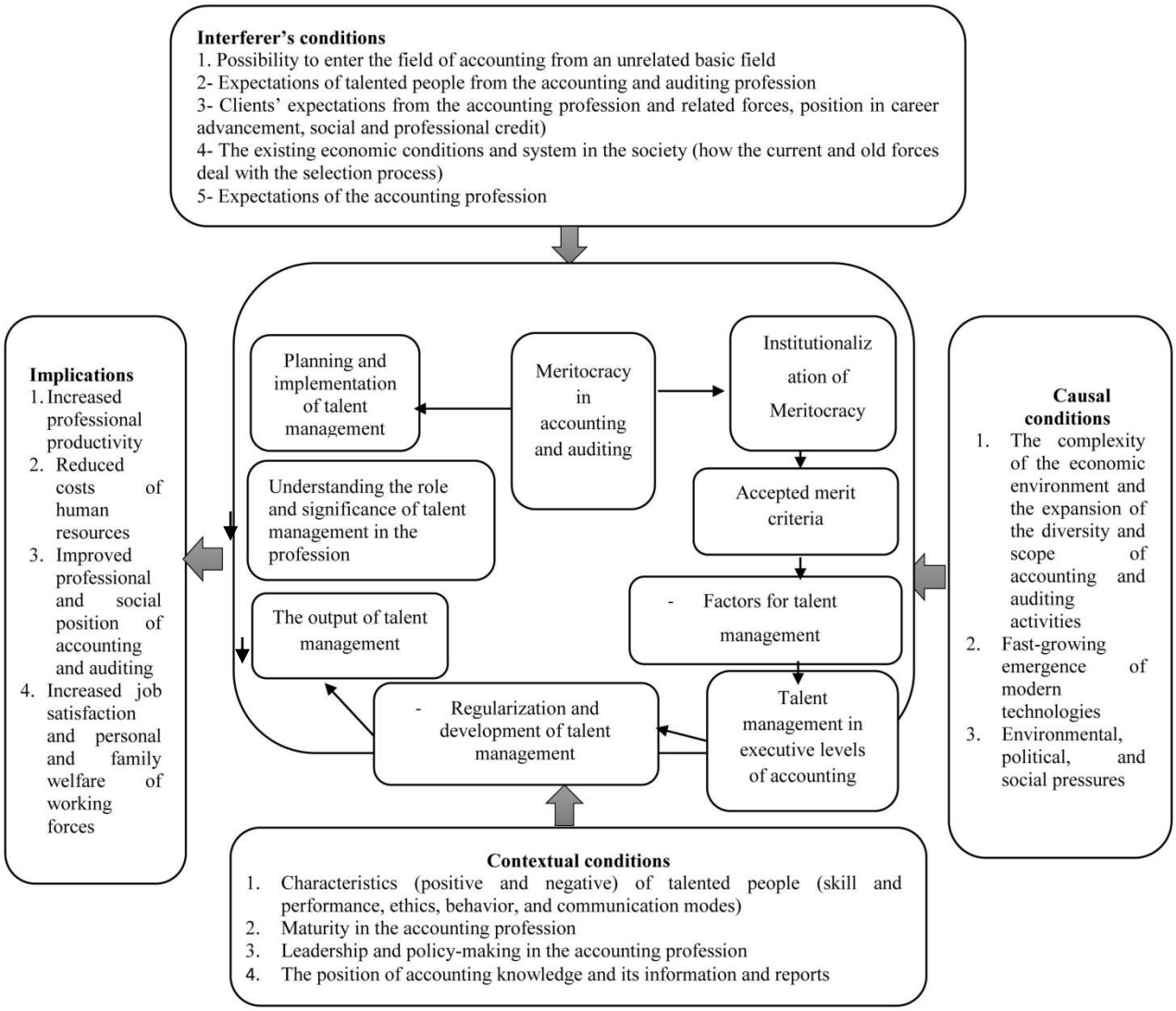

Figure 1. The proposed comprehensive research model for talent management in accounting and auditing

In order to deepen the current research, the research model is mentioned with details and by mentioning codes, concepts, and categories. Deviation index (referring to exceptions and contradictory cases with the findings): In the present study, the findings which did not fit the desired research model have been mentioned in different sections; for example, one of the interviewees stated that "the accounting profession is inherently a routine activity with specific tasks and executive standards in which anyone can specialize and perform their duties through continuity and experience, and there is no need for highly talented people and talent management model in this field"; In contrast, almost all interviewed experts believed that accounting and auditing services and information is one of the most sensitive information in society and is subject to change in economic and even social environments daily and needs development and flexibility and identifying the needs of intra- and inter-organizational users will require creativity and high talent. Innovation index (presenting new concepts): In the present study, the researcher considers

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innovation and the expression of novel concepts and dimensions. Many of the emerging concepts and new codes have been conceptualized and named during the current research process in implementing the talent management culture, sensitivity Index. Since the researchers of the present study are working in the executive and scientific affairs of accounting and auditing and have experience in training accounting courses to the highest levels and membership in the community of certified public accountants and other executive and managerial accounting and auditing duties and are concerned with the proper implementation of the talent management model in this field, the current research topic and the process has been very important, attractive and vital. Index of using notes (hunting ideas for creating a conceptual framework): In the current research, several notes and reminders were recorded, which was widely used during the analysis and development of the research model.

5. Conclusions

By considering the role of accounting in the current world and the higher sensitivity and complexity of issues related to accounting and auditing, and the need to increase the capabilities of accountants and auditors in performing their services and duties in the community more accurately and with higher quality. The current study, relying on potential treatment theory, seeks to provide a suitable model for success and structuring the recruitment, development, and retention of talent and qualified people for accounting and auditing in its theoretical and practical aspects and using the data theory qualitative research method and conducting semi-structured interviews with academic and executive experts, a model has been proposed for this purpose. The central category of research is "The role and importance of talent management and meritocracy" in accounting and auditing, which is expressed in six concepts of meritocracy and merit selection; factors related to the implementation of talent management; talent management in the executive levels of accounting, development of talent management, planning and implementation of talent management, and outputs of talent management and given the casual, contextual and interfering conditions, practical strategies for codifying the final research pattern has been presented. A total of 33 main categories and 207 concepts have been extracted. The proposed research model can guide both the knowledge and profession of accounting and auditing in managing talents and creative and efficient people. Of course, the success of this model requires serious and real efforts of officials and policymakers of accounting and auditing knowledge and profession. It will succeed when the real need for talent is felt like a necessity. At present, there is no clear and coherent definition of talent and talented people in accounting and auditing, and there is no clear agreement in this regard. Some managers and accounting and auditing officials, although seemingly showing that they seek meritocracy and the use of talented people, they first do not have a clear definition of this process and how to achieve it; Secondly, they do not make a serious and real effort to implement talent management and meritocracy, because many of them believe that talents do not have good moral characteristics and have behaviours such as monotony and avoiding teamwork, arrogance and excessive pride and the like. They disrupt the administrative integration of the organization! Of course, in the present study, the necessary and appropriate answers to these views have been provided (while implicitly confirming the existence of the mentioned behaviours), and we have shown that we should pay attention to the positive points and potential effects of talents and take appropriate actions against unwanted cases in the organization's programs. There are no specific actions and cases of specific efforts and models and programs for meritocracy in the field of knowledge and accounting and auditing profession, which causes many current and even future shortcomings and challenges of this

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knowledge. The nature and tasks of accounting and auditing knowledge are such that there is always a need to update tools and tasks and keep pace with rapid developments and changes in the environment. Human factors and resources perform all activities, so you cannot preserve the role and position of the profession without using the appropriate and creative, and talented human resources in a worthy and real way, and will surely lose the position easily and quickly in the event of a serious competitor for this knowledge. However, continuing the current trend will cause serious problems and shortcomings to society, contrary to the philosophy of the emergence and continuation of professions and sciences.

In line with the applied objectives of the research, and according to the findings and the proposed research model, the present study has provided the following practical suggestions:

1-Policymakers and officials of theoretical and executive aspects of accounting and auditing are recommended to study the necessities of talent research in this research and make a serious effort to benefit from the undeniable effects of attracting talents in this field, such as applying these cases in attracting new students in these fields as well as in awarding professional qualifications to applicants.

2-It is recommended that all managers of institutions, accountants, and auditors consider the various components of the proposed research model in attracting the forces they need first to use the best and most effective forces. Secondly, an incentive for all applicants should be created for accounting and auditing and existing staff to upgrade their capabilities and achieve the desired conditions.

3-It is recommended that all applicants enter accounting and auditing and the forces in these fields to pay serious attention to the components in the proposed research model and how to achieve them to be absorbed with less difficulty and achieve the necessary and expected success.

One of the main tasks of scientific researchers will be to express the limitations of their research. Certainly, no scientific research is free from limitations, and their expression will prevent the findings from being misleading. The present study was conducted using the qualitative research method of the foundation data theory, and the research data was collected by the semi-structured interviews method. Due to the different recruiting and formulating policies, the predominantly governmental conditions of the economic sectors in Iran and the governmental nature of policymakers in the scientific-theoretical and executive aspects of accounting and auditing can provide restrictions on the implementation and full success of the model in these sectors. This should be considered in the use of the proposed model.

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How to cite this article:
Mastechaman, N., Mohammadzadeh Salteh, H., Nonahal Nahr, A., Mehrani, S. (2021). A Comprehensive Talent Management Plan in Iranian Accounting and Auditing Using the Grounded Theory Approach. Iranian Journal of Accounting, Auditing and Finance, 5(3), 49-64. doi: 10.22067/ijaaf.2021.40685
URL: https://ijaaf.um.ac.ir/article_40685.html

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