

Research Paper

Identification and Ranking of the Drivers of Responsibility and Accountability of Public Sector Accountants

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ABSTRACT

This study aimed to identify and rank the drivers of responsibility and accountability among public sector accountants. An exploratory mixed-method design (qualitative–quantitative) was adopted. In the qualitative phase, a systematic literature review and interviews with 15 public sector accounting experts, selected through purposive sampling, were used to identify the drivers. In the quantitative phase, the Analytic Hierarchy Process (AHP) was applied to rank them. The statistical population comprised employees of the financial and accounting units of government organizations in Tehran, Iran, from whom 384 participants were selected through simple random sampling. These units were chosen because of their central role in collecting, processing, and reporting financial information and in promoting financial responsibility and accountability. The findings identified twenty drivers, including active accountability, technological and information factors, traceable transparency of financial information, organizational learning, responsible independence, enforceability of financial laws, individual professional commitment, incentives and penalties, intensity of external oversight, professional ethics, role clarity, institutional support, and reduction of corruption and financial risk. Active accountability, information technology, financial transparency, organizational learning, and responsible independence received the highest priority. These findings offer guidance for strengthening accountability and transparency in public financial management.

Keywords: Drivers of responsibility, Drivers of accountability, Public sector accountants

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1. Introduction

Responsibility and accountability are fundamental pillars of public trust and transparency in public sector management. In the field of government accounting, accountants play a role that goes beyond merely recording financial events; they are guarantors of the efficient, effective, and lawful use of public resources. This requires accountants to have a deep understanding of their professional and social obligations and to remain accountable to supervisory bodies, higher authorities, and ultimately citizens (Lehner et al., 2022). Transparency in reporting and integrity in performance are fundamental principles that ensure the realization of genuine accountability. Despite the critical importance of these concepts, the realization of responsibility in the public sector has consistently faced structural and institutional challenges. Bureaucratic complexities, ambiguity in the separation of duties, and weaknesses in oversight systems reduce transparency and increase the risk of misuse of public resources. Weak regulatory frameworks and ineffective accountability mechanisms place accountants under managerial pressure that may conflict with their professional principles. Therefore, promoting responsibility requires revisiting organizational structures and strengthening internal controls in order to provide a safe environment for accountants to adhere to ethical and professional principles (Agostino et al., 2023). Beyond laws and regulations, professional ethics and professional judgment play a key role in strengthening accountability. Accountants must rely on integrity, objectivity, and professional dignity to resist possible pressures and prioritize the public interest over personal or group interests. This ethical orientation safeguards the professional credibility of accountants and ensures genuine accountability to stakeholders. With a critical perspective and awareness of the social consequences of financial decisions, accountants can serve as an effective oversight arm (Jimenez-Gomez et al., 2020). Ultimately, improving responsibility and accountability in public sector accounting requires the establishment of a good governance system in which transparent laws, independent oversight, and effective auditing systems operate simultaneously. Governments and public institutions are obliged to formulate accounting and reporting standards in such a way as to guarantee transparency and reliability at all stages of the financial process. These frameworks should clarify the rationale for decisions, the oversight processes, and the financial systems for all stakeholders, so that a balance between efficiency and accountability can be maintained (Agostino et al., 2023). The roots of the concept of accountability can be traced to religious teachings, where human beings are held answerable before God for their actions (Lewis, 2001). From a linguistic perspective, accountability or answerability is an ethical concept derived from duty, referring to a weighty responsibility and personal commitment. Accountability in the public sector is a complex and evolving concept that symbolizes modern public management, with its emphasis on cost control, financial transparency, and decentralization of authority. Increasing accountability to citizens is a vital element in managerial assurance regarding the quality of public services (Lewis, 2001). Social responsibility directs organizational attention toward society as the principal

beneficiary of organizational activities, and social accountability is recognized as its ethical dimension. In Iran, the Constitution adopted after the Islamic Revolution has defined the foundations and mechanisms of the responsibility and accountability of officials to the people; the people's right to know and the obligation of officials to respond have been explicitly emphasized. Nevertheless, the accurate implementation and evaluation of this matter require appropriate instruments and the formulation of binding laws and regulations. The public sector accounting and financial reporting system, as one of the main tools for the realization and assessment of financial and operational accountability, can play a significant role in this regard, since a major part of the information needed for government accountability is provided through these systems.

Public sector accounting serves as a cornerstone of financial governance, playing a decisive role in fostering transparency, accountability, resource control, and public trust. Amidst increasing resource constraints and rising stakeholder expectations, public sector accountants perform functions that extend well beyond the mere recording of financial events; they are vital to decision support, internal control, and providing assurance to users of financial information. However, persistent challenges such as weaknesses in financial reporting, ineffective internal controls, and a notable gap between professional requirements and actual performance demonstrate that formal laws and standards alone are insufficient to guarantee true accountability. Addressing these issues requires a deeper understanding of the structural, managerial, cultural, and professional drivers that influence individual responsibility and institutional accountability. Given the current lack of a comprehensive, integrated, and systematic framework in the literature to identify and prioritize these factors, this research aims to identify and rank the key drivers influencing the responsibility and accountability of public sector accountants, thereby providing a foundational basis for improving professional performance, strengthening financial transparency, and enhancing overall public governance.

2. Theoretical Foundations and Research Background

With the emergence of the New Public Management (NPM) paradigm in the 1980s, developed countries, followed by developing countries, experienced extensive transformations in their public sectors. These transformations affected all public sector subsystems, including administrative, political, and financial domains. An important feature of the new management approach is public participation and entrusting affairs to citizens, an approach suitable for organizations that prioritize customers' views and human dignity, with the main goal of responding to societal needs and achieving citizen satisfaction. Within NPM, given the centrality of the public interest, accountability assumes great significance. The change in governance patterns and the emergence of new modes of government have made the issue of accountability more pressing and subjected governments and public organizations to more serious tests ([Schillemans, 2008](#)). As organizations have become more complex and unethical and illegal activities have increased, managers' attention has

been drawn to creating and maintaining professional ethics, social responsibility, and social accountability. Individuals with professional ethics accept responsibility for their decisions and consequences, serve as role models for others, value integrity and reputation, and perform their duties with full commitment and sincerity ([Alamaa et al., 2024](#)). The emergence of NPM since the 1980s has triggered a paradigm shift in public sector management. Consequently, the focus has transitioned from traditional structures toward fostering public participation, prioritizing citizen (customer) needs, and enhancing human dignity. These transformations underscore the imperative of responsibility and accountability from three perspectives:

1. Transformation of governance: With the advent of new governance models and the increasing complexity of public organizations, governments face rigorous tests regarding transparency to maintain public trust and respond to evolving societal expectations.
2. Focus on public interest: Under this approach, organizations are obligated to align their performance with the public interest, a requirement that necessitates a robust accountability system across all subsystems, particularly within the financial sector.
3. Necessity of professional ethics: As organizational complexity rises and the risk of unethical or illegal activities increases, there is a growing demand for accountants who embody professional ethics, social responsibility, and integrity. Such professionals ensure the integrity and transparency of public resource management by taking full ownership of their financial decisions and their subsequent consequences.

Transparency in public-sector financial reporting is considered one of the fundamental components of the government's financial system and plays an important role in improving the efficiency of financial and managerial processes, enhancing oversight, and increasing public trust among citizens ([Sotudeh and Barahooy Pirnia, 2025](#)). In this regard, accountability and responsibility among public-sector accountants are regarded as key pillars of government financial management, as these factors provide the basis for effective monitoring of the use of public resources, assessing the extent to which objectives are achieved, and improving the quality of financial decision-making. Strengthening the drivers of responsibility and accountability among public-sector accountants can, in addition to increasing transparency and financial integrity, contribute to enhancing public trust, strengthening the legitimacy of governance, and improving the efficiency of the government's financial system ([Sotudeh et al., 2025b](#)). Previous studies indicate that responsibility and accountability in the public sector are multidimensional concepts whose realization depends on a combination of structural, behavioral, and institutional factors. In this regard, numerous studies have examined the drivers, mechanisms, and consequences of accountability in the public sector. [Piri et al. \(2024\)](#) identified five main drivers of operational accountability in the public sector in Islamic environments: economic resources, financial resources, operational objectives, transparency, and empowerment and learning. The results of this study showed that operational accountability in the public sector is a multidimensional

concept that includes informational transparency, performance monitoring and evaluation, responsibility, public participation, financial transparency, strengthening institutional and human capacities, legal accountability, transparency standards and procedures, effective communication, and innovation. These findings indicate that accountability is not merely an administrative requirement but also depends on a network of enabling and supervisory factors. [Natanzi et al. \(2024\)](#), using a mixed-methods approach (qualitative and quantitative), examined a model of professional ethics development in the public sector. Their results showed that professional ethics development encompasses three main variables: professional ethics policymaking, recruitment and acceptance of professional ethics, and experience in ethical problem-solving. This study emphasizes that professional ethics, through codes, regulations, ethical values, religious principles, and ethical problem-solving processes, functions as one of the important foundations of responsibility in the public sector. [Nikpour et al. \(2024\)](#), using a grounded theory approach, analyzed the effective indicators of internal auditing in Iran's public sector and showed that the effectiveness of internal auditing is influenced by five key indicators: advisory mechanisms and processes, evaluation of internal controls, reporting communication and internal auditing, responsibility and financial reporting, and assurance regarding processes and operations. Their findings suggest that internal auditing is one of the key tools for promoting good governance and increasing accountability in the public sector. [Masoudi et al. \(2024\)](#) examined the role of public sector reporting standards in fulfilling government managers' accountability. The results showed that the factors of acceptance, advantages, and functional capability resulting from the application of public sector reporting standards have a positive and significant effect on government managers' accountability, whereas the challenges of applying these standards do not have a significant effect on accountability. This finding indicates that reporting standardization can play an effective role as a driver in promoting financial and managerial accountability.

[Mollahosseini and Rajab-Dari \(2024\)](#) examined the relationships among financial accountability, result-oriented culture, and organizational performance for public sector financial managers. Their findings showed that there was a positive and significant relationship between result-oriented culture and organizational performance, between result-oriented culture and financial accountability, and between financial accountability and organizational performance. Financial accountability also played a mediating role in the relationship between result-oriented culture and organizational performance. These results indicate that financial accountability, as a mediating variable, can improve organizational performance in the public sector. [Sotudeh \(2023\)](#), in a study aimed at ranking and examining the role of operational supervision in increasing operational accountability, showed that operational supervision increases operational accountability. Based on the Friedman test, the components of operational accountability were ranked accordingly. This research highlights the importance of operational supervision as one of the effective tools in strengthening accountability. [Mashayekhi et al. \(2023\)](#), using scientometric

analysis, identified frequent and influential themes in the field of internal auditing in the public sector. The results showed that scientific output in this area was increasing and that concepts such as corporate governance, internal auditing effectiveness, internal controls, accountability, audit committees, and risk management were among the most important keywords. These findings indicate that internal auditing in the public sector has a close connection with accountability and good governance. [Karimi et al. \(2023\)](#) identified opportunities for improving the national public financial management system. The findings showed that improvement opportunities exist in subsystems such as taxation, treasury, asset and liability management, accounting and financial reporting, auditing, and performance evaluation. These opportunities are associated with goals such as sustainable resource provision, fiscal discipline, optimal resource allocation, transparency, accountability, and assurance. This study suggests that reforming public financial management provides an important basis for enhancing accountability and transparency. Overall, the review of previous studies shows that transparency, oversight, professional ethics, internal auditing, reporting standards, financial accountability, empowerment, and public financial management are among the most important drivers of responsibility and accountability in the public sector. Therefore, the present study, drawing on this literature, seeks to identify and rank the drivers of responsibility and accountability of public sector accountants in order to provide a comprehensive picture of the factors influencing this phenomenon. In this regard, [Dash and Sahoo \(2025\)](#), in a study focusing on the importance of social auditing in strengthening sustainable corporate social responsibility, showed that social auditing has a positive and significant effect on enhancing sustainable corporate social responsibility. This finding indicates that supervisory mechanisms based on social evaluations can pave the way for increasing organizations' commitment to stakeholders and improving responsible behavior. Similarly, [Wang et al. \(2025\)](#), in a study on corporate social responsibility performance and litigation risk, found that improving corporate social responsibility performance effectively reduces litigation risk. Supplementary analyses showed that this risk reduction occurs mainly through increasing corporate reputation. The mitigating effect of social responsibility on litigation risk was also more pronounced in companies with weaker internal controls. This result indicates that social responsibility, alongside control mechanisms, can play an important role in reducing legal risks and increasing stakeholder trust. Budgeting serves a critical function within organizations ([Darabi and Dolatshahi, 2025](#)). In addition, [Alade et al. \(2020\)](#) showed that budgetary control had a significant effect on accountability. This finding emphasizes that coherent budgetary mechanisms can increase fiscal discipline, strengthen oversight, and promote accountability in organizations. In other words, budgetary control is not only a managerial tool but also one of the essential prerequisites for effective accountability in the public sector. [Adeyemi and Olarewaju \(2019\)](#), in a study on the effect of internal control on accountability in Nigeria, found that the control and supervisory environment has a positive and significant relationship with accountability. This

result suggests that the stronger the internal control structure and the more precise the oversight, the higher the level of accountability. Similarly, Dewi et al. (2019) reported that internal control and oversight had a positive effect on accountability. Extensive research exists regarding both public sector accounting (Sotudeh et al., 2020; Sotudeh et al., 2025b) and the concept of accountability (Sotudeh et al., 2025a).

In line with the present study's objective of identifying and ranking the drivers of accountability and responsibility, the existing literature can be categorized into four main themes:

1. Supervisory and control mechanisms: This group of studies argues that accountability cannot be achieved in the absence of supervisory structures and control mechanisms.

- Operational oversight and internal control: The studies by Sotudeh (2023), Adeyemi and Olarewaju (2019), and Dewi et al. (2019) emphasized the role of operational oversight and the control environment, showing that stronger internal control structures were associated with higher levels of accountability.
- Budgetary control: Alade et al. (2020), with an emphasis on managerial tools, identified budgetary control as one of the essential prerequisites for achieving effective accountability in the public sector.
- Internal auditing: The studies by Nikpour et al. (2024) and Mashayekhi et al. (2023) identified internal auditing as one of the main pillars of good governance and a key instrument for enhancing accountability and risk management in the public sector.

2. Standardization and reporting: This theme focuses on the idea that the quality and standardization of information are major drivers of accountability.

- Reporting standards: Masoudi et al. (2024) showed that adopting public sector reporting standards, as an effective driver, improved the accountability of government managers.
- Financial system reform: Karimi et al. (2023) argued that reforming subsystems such as accounting, financial reporting, and asset management provided the necessary basis for achieving transparency and accountability.
- Transparency and operational accountability: Piri et al. (2024) took a comprehensive view and identified informational and financial transparency as key dimensions of operational accountability in Islamic environments.

3. Professional ethics and social responsibility: In this category, accountability shifts from being merely an administrative obligation to becoming a behavioral and value-based characteristic.

- Professional ethics: Natanzi et al. (2024) introduced the development of professional ethics through policy formulation and ethical values as one of the main foundations of responsibility in the public sector.
- Social responsibility and social auditing: The studies by Dash and Sahoo (2025) and Wang et al. (2025) showed that social responsibility and social auditing not

only increased organizations' commitment to stakeholders, but also reduced litigation risk by enhancing corporate reputation.

4. *Enabling and performance-related factors*: This theme examines the relationship between accountability and other organizational variables.

- Organizational culture and performance: [Mollahosseini and Rajab-Dari \(2024\)](#) showed that financial accountability mediated the relationship between result-oriented culture and organizational performance.
- Resources and empowerment: The findings of [Piri et al. \(2024\)](#) also emphasized that accountability depended on a network of factors such as economic resources, empowerment, and learning.

These findings clearly indicate that accountability in organizations is difficult to achieve without effective control and oversight systems. In sum, the review of previous studies shows that social auditing, social responsibility, internal control, budgetary control, and oversight are important drivers of responsibility and accountability. Based on this literature, the present study seeks to identify and rank the drivers of responsibility and accountability of public sector accountants in order to provide a more accurate picture of the factors affecting this field.

3. Research Methods

This study is applied in purpose and employs an exploratory sequential mixed-methods design. In the initial qualitative phase, a systematic literature review combined with semi-structured interviews with experts was conducted to identify the drivers of responsibility and accountability among public sector accountants. Participants were selected using a purposive sampling method based on predefined inclusion criteria, specifically targeting individuals with at least 10 years of specialized experience in public sector accounting, financial governance, or academia. Data collection continued until theoretical saturation was achieved, which occurred at the 15th interview when no new themes, concepts, or insights emerged. In the subsequent quantitative phase, the Analytic Hierarchy Process (AHP) was utilized to prioritize and rank the identified drivers. The statistical population for this phase comprised employees within the financial and accounting departments of governmental organizations in Tehran, including accountants, financial experts, and financial managers, from which a sample of 384 respondents was selected via simple random sampling. Tailored methodological procedures were implemented across each phase to address the respective research questions, the specifics of which along with their corresponding data collection instruments are summarized in Table 1.

Table 1. Research questions, methodologies, instruments, and corresponding data collection methods

Research Question	Methodology	Data Collection Method
Identifying the drivers affecting the promotion of responsibility	Grounded theory	Interview

Research Question	Methodology	Data Collection Method
and accountability of public sector accountants		
Ranking the drivers affecting the promotion of responsibility and accountability of public sector accountants	Analytic Hierarchy Process	Questionnaire

According to Table 2, the total number of expert participants was 15. Of these, 12 were male (80%) and 3 were female (20%). This distribution indicates that most of the experts were male, which may reflect the gender composition of managerial and professional positions in public-sector accounting. In terms of educational level, 6 participants (40%) held a master's degree and 9 participants (60%) held a doctoral degree. This suggests that most experts possessed a high level of academic qualification, and therefore the views presented had an appropriate scientific and professional basis. Regarding professional experience, 4 participants (27%) had 10 to 15 years of experience, 6 participants (40%) had 16 to 20 years, and 5 participants (33%) had more than 20 years of professional experience. This distribution indicates that all experts had substantial professional experience, and especially the high share of individuals with more than 15 years of experience strengthens the experiential validity of the qualitative findings. In terms of age, 3 participants (20%) were between 30 and 40 years old, 7 participants (47%) were between 41 and 50, and 5 participants (33%) were over 50 years old. Therefore, the highest frequency belonged to the 41–50 age group. This indicates that most experts both had sufficient experience and were still actively engaged in executive, managerial, or academic activities.

Table 2. Descriptive characteristics of the experts

Variable	Category	Frequency	Percentage
Gender	Male	12	80
	Female	3	20
Education	Master's degree	6	40
	Doctoral degree	9	60
Professional experience	10 to 15 years	4	27
	16 to 20 years	6	40
	More than 20 years	5	33
Age	30 to 40 years	3	20
	41 to 50 years	7	47
	More than 50 years	5	33

The study population in the survey section included all employees working in the financial and accounting units of government organizations in Tehran. This population included accountants, financial experts, financial managers, and other

employees involved in the financial and accounting processes of government organizations. Simple random sampling was used because in this method each member of the population has an equal chance of being selected. This method is suitable for reducing bias and increasing sample representativeness. Based on the Krejcie and Morgan formula ([Ahmad and Halim, 2017](#)), 384 individuals were selected.

Table 3. Descriptive statistics of respondents

Variable	Category	Frequency	Percentage
Gender	Male	303	78.9
	Female	81	21.1
Education	Bachelor's degree	112	29.2
	Master's degree	251	65.4
	Doctoral degree	21	5.6
Age	Less than 30 years	119	31.0
	31 to 40 years	92	24.0
	41 to 50 years	59	15.4
	More than 51 years	114	29.7
	Total	384	100

Validity in the qualitative section was established through expert validation. In this way, the specialized and experiential opinions of experts in the relevant field were collected and analyzed to ensure that the extracted data and concepts were valid and relevant to the research topic. In the quantitative section, validity was assessed through content and construct validity indices, and the reliability of the questionnaire was evaluated by calculating Cronbach's alpha. Cronbach's alpha coefficients were above 0.7, indicating acceptable reliability of the measurement instrument. Accordingly, the Cronbach's alpha results indicate the high reliability of the research questionnaire.

4. Findings of the Qualitative Section: Grounded Theory

In this section, the interviews were analyzed using a grounded theory approach. The interview analysis was carried out using the grounded theory model. [Corbin and Strauss \(1990\)](#) proposed three coding techniques: open coding, axial coding, and selective coding. Open coding refers to the process of breaking down, comparing, conceptualizing, and categorizing data, which leads not only to the discovery of categories but also to the clarification of their properties and dimensions. At this stage, the researcher became familiar with the depth and breadth of the data. Therefore, after each interview was conducted and the conversation recorded, the interview texts were transcribed, and repeated active reading of the data and interviews was undertaken to search for meanings and patterns. At this stage, after reading the interviews and becoming closely familiar with them, the extraction and creation of initial codes from the interviews were carried out. Axial coding connects categories and subcategories to one another with regard to their dimensions and

characteristics. To discover how categories are related to each other, the analytical tool of [Corbin and Strauss \(1990\)](#) was used. The main components of this analytical tool include conditions, actions/interactions, and consequences. This study aimed to design a model for promoting the responsibility and accountability of public sector accountants in which the relationships among components were depicted based on the data of the research process. Selective coding uses the results of the previous coding stages, selects the main category, systematically relates it to other categories, validates those relationships, and develops categories that need further expansion ([Corbin and Strauss, 1990](#)). In open and axial coding, the paradigmatic model for promoting the responsibility and accountability of public sector accountants was developed; a model that includes causal conditions, the central phenomenon, contextual and intervening conditions, strategies, and finally consequences. The way the categories derived from the concepts were formed is explained below. The results are presented in Table 4.

Table 4. Identified concepts and categories

Main Category	Subcategory	Concepts
Causal conditions	Transparency and enforceability of financial laws	Clarification of financial laws, reduction of personal interpretation of regulations, existence of effective enforcement guarantees, clarity of lines of responsibility
	Operational independence of the accountant in implementing the law	Resistance to managers' pressure, independence of internal auditing, non-professional interference by superiors
	Incentives and penalties related to accountability	Rewards based on transparent financial performance, penalties for financial violations, linking performance evaluation to accountability
	Individual commitment of the accountant to professional responsibility	Sense of ownership toward the financial process, professional conscience, individual sensitivity to violations
Contextual conditions	Cultural-managerial factors	Acceptance of transparent reporting, tolerance of criticism in the organization, dominance of a status quo culture, instrumental view of the accountant, unfamiliarity of non-financial managers with financial reports
	Knowledge factors and organizational learning	Weakening of the supervisory role of the accountant, in-service training, updating knowledge of financial laws, learning from past mistakes

Main Category	Subcategory	Concepts
	Technological and information factors	Access to up-to-date data, limited system access, weakness of information technology infrastructure
Intervening conditions	Intensity of external oversight	Oversight by the Supreme Audit Court, inspection by higher authorities, media sensitivity
	Instability and complexity of financial regulations	Frequent legal changes, numerous circulars, ambiguity in the interpretation of regulations
	Authority, security, and institutional support	Judicial support for reporting violations, lack of job security, fear of legal consequences, authority to report violations, limitations in executive authority, dependence of decisions on managers
Central phenomenon	Active accountability of the government accountant	Proactive action in reporting, refusal to remain silent in the face of violations
	Traceable transparency of financial information	Traceability of transactions, accuracy and integrity of data
	Independence accompanied by responsibility	Independence in action, accountability for independent decisions
Strategies	Integration of financial processes	Establishment of integrated financial systems, elimination of parallel entries, electronic signatures
	Strengthening auditing and professional ethics	Establishment of independent internal auditing, drafting a charter of professional ethics
	Clarification of roles and responsibilities	Revision of job descriptions, separation of responsibilities, prevention of overlap in duties, forensic accounting training, case-based training
Consequences	Trust and transparency	Increased public trust, financial transparency of the organization
	Operational efficiency	Improved managerial decision-making, reduction of resource waste
	Broader accountability	Accountability to stakeholders, accountability beyond legal requirements
	Reduction of corruption and financial risk	Reduction of financial misconduct, rapid detection of hidden risks

4.1. Ranking the Drivers of Responsibility and Accountability of Public Sector Accountants

Based on the analyses conducted in the previous qualitative section, 20 factors were identified and a list was prepared accordingly. The Analytic Hierarchy Process is one of the multi-criteria decision-making methods that can be used to prioritize decision alternatives. The main element of this method is the decomposition of the problem into smaller elements so that these smaller elements can be compared with one another. To implement the Analytic Hierarchy Process, the first step was to develop the hierarchical tree of the problem, including the goal, criteria, and subcriteria. In the next step, pairwise comparison matrices of the criteria and subcriteria were prepared and provided to the study participants. The completed tables were then examined in terms of the inconsistency rate, and matrices with an inconsistency rate greater than 0.1 were returned to participants so that they could revise their judgments. Finally, participants' opinions were combined using the geometric mean of individual judgments to obtain the final ranking of the alternatives. The evaluation drivers of the present study are presented in Table 5.

Table 5. Drivers of responsibility and accountability of public sector accountants

Drivers	Code
Transparency and enforceability of financial laws	C1
Operational independence of the accountant in implementing the law	C2
Incentives and penalties related to accountability	C3
Individual commitment of the accountant to professional responsibility	C4
Cultural-managerial factors	C5
Knowledge factors and organizational learning	C6
Technological and information factors	C7
Active accountability of the government accountant	C8
Traceable transparency of financial information	C9
Independence accompanied by responsibility	C10
Intensity of external oversight	C11
Instability and complexity of financial regulations	C12
Authority, security, and institutional support	C13
Integration of financial processes	C14
Strengthening auditing and professional ethics	C15
Clarification of roles and responsibilities	C16
Trust and transparency	C17
Operational efficiency	C18
Broader accountability	C19
Reduction of corruption and financial risk	C20

The consistency ratio (CR) is an index of the consistency of pairwise comparisons and indicates the extent to which the priorities derived from individual or aggregated matrices can be trusted. As proposed by [Saaty \(1990\)](#), the threshold for an acceptable CR is 0.1 values below this threshold confirm the logical

consistency of expert judgments, whereas values exceeding 0.1 necessitate a revision of the evaluations. The inconsistency rate of these pairwise comparisons was 0.02, which is less than 0.1 and therefore indicates acceptable consistency. This study includes 6 main criteria, Whose the final weights and rankings of the drivers, obtained from the integrated pairwise comparison matrices, are presented in Table 6.

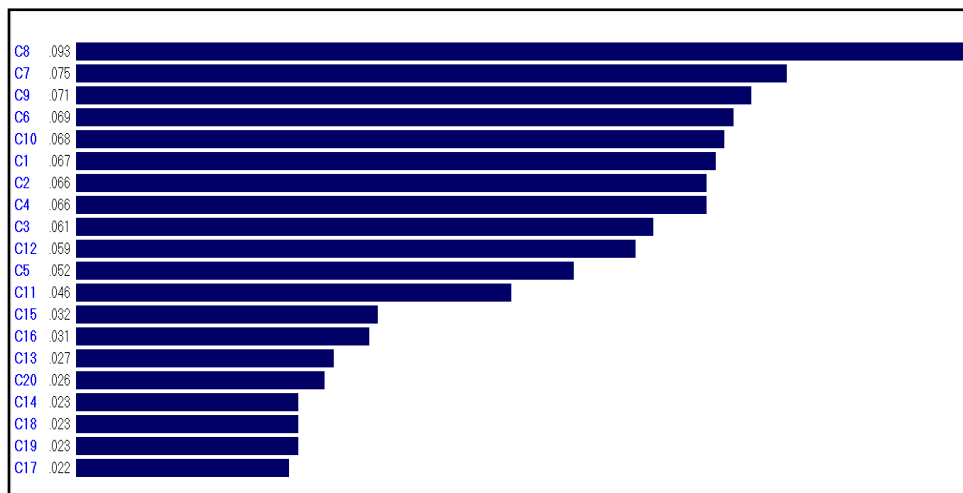


Figure 1. Weights of criteria based on the objective

According to Figure 1, the results of Table 6 show that the drivers related to practical accountability, informational transparency, technological infrastructure, and organizational learning are more important than other factors in promoting the responsibility and accountability of public sector accountants. The highest weight belongs to active accountability of the government accountant (C8), with a weight of 0.093, ranked first. This finding indicates that the most important factor in achieving responsibility and accountability is the active, conscious, and professional role of the accountant in relation to duties and the outcomes of financial performance. In other words, the mere existence of laws, structures, or technology is not sufficient; rather, the responsible agency of the accountant is the most important driver. In second place are technological and information factors (C7) with a weight of 0.075. This result indicates that access to appropriate information systems, transparency-enhancing technologies, and digital infrastructure plays a decisive role in facilitating accountability and financial transparency. Traceable transparency of financial information (C9), with a weight of 0.071, ranks third. This factor shows that the traceability, documentation, and visibility of financial information are among the most important prerequisites for accountability in the public sector. Knowledge factors and organizational learning, with a weight of 0.069, rank fourth, and independence accompanied by responsibility, with a weight of 0.068, ranks fifth. These results emphasize that in addition to tools and transparency, professional

knowledge, continuous learning, and independence combined with commitment also play a fundamental role in enhancing accountability. In the middle level of the ranking, transparency and enforceability of financial laws, with a weight of 0.067, rank sixth; operational independence of the accountant in implementing the law and individual commitment of the accountant to professional responsibility, both with a weight of 0.066, rank seventh and eighth, respectively; and incentives and penalties related to accountability, with a weight of 0.061, rank ninth. This group of drivers indicates that legal, motivational, and individual factors are also effective in shaping accountability, but from the respondents' perspective, their importance is lower than factors such as active accountability, information technology, and traceable transparency. In other words, laws and incentive mechanisms will be most effective when appropriate operational, informational, and professional contexts are also in place. Instability and complexity of financial regulations, with a weight of 0.059, rank tenth, and cultural-managerial factors, with a weight of 0.052, rank eleventh. These results indicate that although regulatory complexity and managerial culture affect accountability, they are of lower priority compared to more direct factors. At lower levels of the ranking, intensity of external oversight, with a weight of 0.046, ranks twelfth; strengthening auditing and professional ethics, with a weight of 0.032, ranks thirteenth; clarification of roles and responsibilities, with a weight of 0.031, ranks fourteenth; and authority, security, and institutional support, with a weight of 0.027, rank fifteenth. The placement of these factors in lower ranks may indicate that, from the participants' perspective, these components, although important, play more of a supporting or complementary role, and their effect is less visible without the presence of the main drivers. At the end of the ranking, reduction of corruption and financial risk, with a weight of 0.026, ranks sixteenth; integration of financial processes, with a weight of 0.023, ranks seventeenth; operational efficiency, with a weight of 0.023, ranks eighteenth; broader accountability, with a weight of 0.023, ranks nineteenth; and finally trust and transparency, with a weight of 0.022, rank twentieth. The low ranking of these variables does not necessarily mean that they are unimportant; rather, it may indicate that these factors appear more as consequences and outcomes of accountability than as its initial drivers. For example, public trust, operational efficiency, and reduction of corruption are usually the final products of the establishment of an accountability system rather than its initial stimulants.

Table 6. Ranking of the drivers of responsibility and accountability of public sector accountants

Driver	Code	Weight	Rank
Transparency and enforceability of financial laws	C1	0.067	6th
Operational independence of the accountant in implementing the law	C2	0.066	7th
Incentives and penalties related to accountability	C3	0.061	9th
Individual commitment of the accountant to professional responsibility	C4	0.066	8th
Cultural-managerial factors	C5	0.052	11th

Driver	Code	Weight	Rank
Knowledge factors and organizational learning	C6	0.069	4th
Technological and information factors	C7	0.075	2nd
Active accountability of the government accountant	C8	0.093	1st
Traceable transparency of financial information	C9	0.071	3rd
Independence accompanied by responsibility	C10	0.068	5th
Intensity of external oversight	C11	0.046	12th
Instability and complexity of financial regulations	C12	0.059	10th
Authority, security, and institutional support	C13	0.027	15th
Integration of financial processes	C14	0.023	17th
Strengthening auditing and professional ethics	C15	0.032	13th
Clarification of roles and responsibilities	C16	0.031	14th
Trust and transparency	C17	0.022	20th
Operational efficiency	C18	0.023	18th
Broader accountability	C19	0.023	19th
Reduction of corruption and financial risk	C20	0.026	16th

5. Discussion and Conclusion

The present study was conducted with the aim of identifying and ranking the drivers of responsibility and accountability of public sector accountants. The results showed that this phenomenon is multidimensional, systematic, and influenced by the interaction of individual, organizational, technological, legal, and institutional factors. Based on the qualitative findings, a set of 20 drivers was identified in the form of causal conditions, contextual conditions, intervening conditions, the central phenomenon, strategies, and consequences, and in the quantitative section the priority of these drivers was determined. The ranking results showed that active accountability of the government accountant, technological and information factors, traceable transparency of financial information, knowledge factors and organizational learning, and independence accompanied by responsibility are the most important drivers in this field. This finding indicates that accountability in the public sector depends more than anything on the active and responsible agency of the accountant, the existence of transparent information infrastructures, organizational learning capacity, and professional independence accompanied by commitment. The findings of this study are consistent with a substantial part of previous studies. For example, the results of [Piri et al. \(2024\)](#), who identified transparency, empowerment, learning, oversight, and financial resources as the main drivers of operational accountability, are in line with the present study's findings regarding the importance of technological and information factors, organizational learning, transparency of financial information, and active accountability. Similarly, the present study's emphasis on the role of the accountant's individual commitment to professional responsibility and independence accompanied by responsibility is consistent with the findings of [Natanzi et al. \(2024\)](#), as they also regarded professional ethics, ethical values, and ethical problem-solving as major foundations of responsibility in the public sector. On the other hand, the findings regarding the

importance of strengthening auditing and professional ethics, clarification of roles and responsibilities, and the intensity of external oversight can also be explained in light of the findings of [Nikpour et al. \(2024\)](#), [Mashayekhi et al. \(2023\)](#), and [Sotudeh \(2023\)](#). These studies emphasize the role of internal auditing, internal controls, operational supervision, and assurance mechanisms in strengthening accountability. Although in the ranking results of the present study some of these components were placed in middle or lower positions, this does not necessarily imply that they are unimportant; rather, it suggests that from the experts' perspective, these factors play more of a reinforcing and supportive role, and their influence becomes evident in interaction with the main drivers. The findings of the present study are also consistent with those of [Masoudi et al. \(2024\)](#) concerning the role of public sector reporting standards in enhancing the accountability of government managers, because in this study transparency and enforceability of financial laws and traceable transparency of financial information were also among the important drivers. This alignment suggests that standardization, traceability of financial information, and enforceability of regulations can provide a suitable basis for strengthening the accountability of public sector accountants. From a cultural and performance perspective, the findings of this study are also compatible with those of [Mollahosseini and Rajab-Dari \(2024\)](#). They showed that a result-oriented culture affects organizational performance through financial accountability. In the present study as well, cultural-managerial factors, operational efficiency, and broader accountability were identified as influential or consequential components. Although these components ranked lower, they still play a role in explaining the overall accountability mechanism and show that accountability can lead to improved performance and a broader scope of answerability in public organizations. The findings of this study also show considerable consistency with international studies. [Alade et al. \(2020\)](#) reported a significant effect of budgetary control on accountability. Similarly, [Adeyemi and Olarewaju \(2019\)](#) and [Dewi et al. \(2019\)](#) highlighted the positive role of internal control and oversight in promoting accountability. These findings are consistent with the present study's results concerning external oversight, the integration of financial processes, and the strengthening of auditing and professional ethics. In addition, [Dash and Sahoo \(2025\)](#) and [Wang et al. \(2025\)](#) emphasized social oversight mechanisms, social responsibility, and risk reduction through improved accountability and organizational reputation. These findings are consistent with the present study's findings on trust and transparency and on reducing corruption and financial risk. Ultimately, it can be concluded that the present study has shown that the responsibility and accountability of public sector accountants is neither a merely administrative nor merely legal concept, but rather a multilayered construct whose realization requires synergy among transparent financial regulations, professional independence, organizational learning, information technology, effective oversight, professional ethics, and institutional support. The ranking results also indicate that among these factors, the active and accountable behavior of the accountant itself

occupies the most fundamental position; that is, even when appropriate laws, structures, and technologies exist, the full realization of this phenomenon will remain difficult unless accountability is internalized in the accountant's professional behavior. From a practical perspective, the findings indicate that in order to enhance the responsibility and accountability of public sector accountants, policymakers and managers should place greater emphasis on strengthening information infrastructures, training and organizational learning, enhancing professional independence, improving the transparency of financial information, formulating incentive and penalty mechanisms, and providing institutional support for accountants. Such an approach can, in addition to increasing transparency and public trust, lead to reduced corruption, lower financial risk, improved operational efficiency, and broader accountability in the public sector.

The findings further indicate that improving the responsibility and accountability of public sector accountants requires, above all, strengthening behavioral, professional, informational, and knowledge-based drivers. In other words, effective accountability is achieved when public sector accountants, on the one hand, possess professional commitment, responsible independence, and readiness for accountability, and, on the other hand, operate in an environment characterized by appropriate technology, transparent information, clear regulations, and continuous learning opportunities. Therefore, policymakers and managers in the public sector should focus on empowering accountants, developing technological infrastructures, enhancing the transparency of financial information, and strengthening organizational learning. Under such conditions, outcomes such as increased public trust, reduced corruption, improved operational efficiency, and expanded accountability can gradually be realized.

In light of the research findings and the ranking of the drivers of responsibility and accountability of public sector accountants, a set of practical recommendations can be offered for policymakers, financial managers, oversight bodies, and public sector accounting units as follows:

1. Strengthen the active accountability of public sector accountants.
2. Redesign accountants' performance evaluation indicators based on accountability, accuracy, timeliness of reporting, and professional responsibility.
3. Clearly and measurably define professional accountability components in accountants' job descriptions.
4. Adjust evaluation and promotion systems so that responsible and accountable behavior is rewarded.
5. Encourage organizational managers to create a culture of dialogue and reporting that motivates accountants to accept responsibility for the outcomes of their performance.
6. Develop technological and information infrastructures.
7. Expand integrated financial and accounting information systems in executive agencies.

8. Use new technologies to reduce human error, increase accuracy, and accelerate reporting.
9. Facilitate managerial and supervisory access to reliable, up-to-date, and dependable financial data.
10. Pay simultaneous attention to financial information security and data confidentiality alongside transparency.
11. Enhance the traceable transparency of financial information.
12. Strengthen public sector financial reporting standards with an emphasis on transparency, traceability, and comparability.
- 13 Strengthen education, specialized knowledge, and organizational learning.
14. Hold continuous training programs in public sector accounting standards, financial accountability, professional ethics, and new technologies.
15. Clearly define the boundary between professional independence and accountability responsibility.
16. Ensure that reward and penalty systems are based on transparent and predetermined indicators.
17. Institutionalize accountability as an organizational value rather than merely an administrative obligation.
18. Clearly specify the limits of authority and responsibilities of accountants, financial managers, and other related units.

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