

International Journal of Knowledge Processing Studies (KPS)



Homepage: <http://kps.artahub.ir/>



ORIGINAL RESEARCH ARTICLE

The Pattern of Professional Accountability of Customs Employees in the Implementation of the Iranian-Islamic Strategy of Progress

Jafar Varmazyar¹, Yadollah Abbaszadeh Suhroon^{2*}, Hojjat Taheri Goodarzi³, Amirhossein Abdolalipour⁴

¹ Ph.D. Student, Department of Public Administration, Science and Research Branch, Islamic Azad University, Tehran, Iran. jafarvarmazyar435@gmail.com.

² Assistant Professor, Public Administration, Khoj Branch, Islamic Azad University, Khoj, Iran (Corresponding Author). Ya.Abbaszadeh@iau.ac.ir, 0000-0003-1094-4833

³ Assistant Professor, Department of Public Administration, Borujard Branch, Islamic Azad University, Borujard, Iran. h-taheri47@yahoo.com, 0000-0002-7184-8856.

⁴ Assistant Professor, Industrial Management, Department, Khoj Branch, Islamic Azad University, Khoj, Iran. Amirhpour2019@gmail.com, 0000000213612482

ARTICLE INFO

Article History:

Received: 2024-06-11

Revised: 2024-07-08

Accepted: 2024-08-28

Published Online: 2025-03-01

Keywords:

Professional Accountability,
Iranian-Islamic Development
Strategy, Individual Accountability,
Occupational Accountability,
Team Accountability,
Organizational Accountability.

Number of Reference: 35

Number of Figures: 1

Number of Tables: 4

DOI:

10.22034/kps.2024.462399.1185



ABSTRACT

The aim of the current research was to develop a model of professional accountability for customs employees to facilitate the implementation of the Iranian-Islamic strategy of progress. The current research is a qualitative study with an applied-developmental purpose, an exploratory nature, and a specific data collection method. In order to involve scientific experts (university professors) and organizational experts (customs experts and managers of the Islamic Republic of Iran) as participants in the research, purposeful sampling was conducted until theoretical data saturation was achieved. This was accomplished through 19 interviews. Later, repetition was observed in the received information, and the adequacy of the sample was confirmed. The data collection method was fieldwork, and its tool was a semi-structured interview. The method of data analysis was Braun and Clark's (2006) six-step thematic analysis. According to the research results, the antecedents of professional accountability among customs employees consist of four components: "participatory management," "delegation of authority," "knowledge of public rights," and "awareness of the administrative landscape." Professional accountability is determined in four dimensions, including individual accountability with seven components, occupational accountability with four components, team accountability with five components, and organizational accountability with seven components. Finally, the outcomes of professional accountability in advancing the Iranian-Islamic strategy of progress encompass "providing public benefits," "earning trust and confidence of citizens," "enhancing the effectiveness of public services," "improving organizational governance," "sustaining development strategies," and "creating social value." ©authors

Knowledge Processing Studies. 2025. 5(1): 1-20.

► **Citation:** Varmazyar, J., Suhroon, Y., Taheri Goodarzi, H., & Abdolalipour, A. (2025). The Pattern of Professional Accountability of Customs Employees in the Implementation of the Iranian-Islamic Strategy of Progress. *International Journal of Knowledge Processing Studies (KPS)*, 5(1): 1-16. Doi: 10.22034/kps.2024.462399.1185

1. Introduction

In today's era, organizations have significantly infiltrated individual and social life, playing a crucial role in the economic, cultural, and administrative success of human societies (Bian, 2022; Rosales et al., 2023). Among the government organizations that play an essential role in improving the national economy of our country by facilitating the entry and exit of goods and attracting foreign capital is the Islamic Republic of Iran Customs. Their mission is to exercise the government's sovereignty in customs affairs, participate in the realization of policies, goals, and plans for the country's economic development and protect the economic borders, culture, and environment of the society. To achieve goals such as improving the quality of customs services, transparency, accelerating administrative and service processes, and creating value for reference. People and dealing with them properly require the development of human resources and increasing their accountability, which means being responsible and accountable to them (Nazaripour, 2012).

In several been conducted on employee accountability, it has been established out that holds has different meanings for individuals people (Tong et al., 2014; Vance & Saini, 2022). In fact, the multiplicity and diversity of the conceptualization of the term "responsiveness" can be seen in various research studies, leading to the development of several theoretical approaches (Han and Hong, 2019). On the one hand, accountability is a delicate and sensitive issue in the literature of management sciences and explains a comprehensive framework. All organizations expect their employees to be accountable for their job commitments, which leads to a behavioral and functional totality (Kuo et al., 2021). On the other hand, accountability is one of the philosophical foundations of how democratic systems are formed, and it has been explored as a scientific concept through two different approaches. In the first approach, accountability involves holding government officials and public sector employees responsible for providing information and

explaining their individual performance. In the second approach, accountability refers to the capacity of administrative systems to address public problems and issues, and to leverage opportunities for the advancement of organizations and societies (Stewart et al., 2021).

In this research, accountability is emphasized as the act of holding a specific person or persons responsible for assigned duties. It involves providing reasons for completed tasks as well as tasks left undone, and is governed by principles. It means that there is a clear definition of the tasks assigned, the responsibility of doing the work is clear, the responsibility of accountability for the assigned matters cannot be delegated, and the answers are documented and justified (Jensen, 2000, Iida, 2024). In contemporary scientific debates, researchers have explained various dimensions of this type of accountability, including transparency, democracy, responsiveness, honesty, and efficiency, and have classified it as a form of professional accountability (Tong et al., 2014; Tucker, 2021). Professional accountability is specifically associated with the work of experts who operate independently and base their decisions on internal work norms. They are more influenced by the values and norms that exist within their own expertise (Haji & Padidarfard, 2014; Slowiak et al, 2021). In fact, the term "professional" in this context implies a set of specific knowledge and skills typically associated with professionals, and it is not exclusive to individuals with specialized degrees. This concept is applied when the leader of the organization acknowledges the necessity of specific skills, experience, and methods, and assigns individuals with the required expertise or knowledge (Ramos et al, 2022). This type of accountability emphasizes the distinction between professionals and administrative experts. Professionals should be aware that their performance is determined by professional norms, accepted guidelines, and common group work (Trivedi, 2013; Durrah & Kahwaji, 2023).

Professional accountability refers to the prevailing behaviors in every organization and the specific beliefs and attitudes towards organizational matters. These can be observed in the behavior, thoughts, and actions of the organization's experts, as well as in the organizational structure. Rules, goals, policies, job descriptions, and work procedures were used to determine the desired behavior (Li et al., 2022). Professional accountability is a knowledge-oriented process that is understood by professional employees. It reflects the performance of individuals who utilize existing conditions to create value and future opportunities (Anđelković, 2023).

In recent years, various theories and models have been proposed regarding the professional accountability of employees. There is no professional accountability among employees (Hermawan et al., 2022). Laird et al. (2009) demonstrated in their research that individual responsiveness is a crucial indicator influenced by individual differences. It is also dependent on the needs and expectations of clients in managerial perspectives, posing a challenging issue for employees in organizations. Farghaly and AbdERahman (2018) suggested in their research that with increasing competition between organizations and changing environmental needs, accountability is a vital factor and an important criterion in the effectiveness of employees and organizations. This has become a challenging and problematic issue in today's world, and employees should favorably emphasize this aspect. Han and Perry (2020) pointed out that in order to achieve their goals, organizations need to improve employee accountability, create environmental compatibility, and institutionalize organizational cohesion at different levels. This will lead to better employee accountability within organizations. Natria et al. (2023) demonstrated that the professional accountability model is associated with the work of experts who are supervised by non-experts. However, the favorable relationships among the components of such patterns have not been elucidated.

In domestic studies, the issue of accountability has been as a topic. In their research, Jokar and Vosooghi Niri (2019) demonstrated that the state of social accountability in police organizations is unfavorable. The social accountability model comprises various variables such as the type of mission, servant leadership style, and employees' willingness to engage in collaborative decision-making. Saravani et al. (2021) also proposed in their research that employee accountability is a strategic tool for improving organizational performance. This has fundamental implications in the country's health system, and managers should align with organizational strategies and policies to foster customer-oriented accountability.

Numerous studies confirm that employee accountability within organizations is linked to the structures and functions of the values and cultural systems of each society (Wang et al., 2019). In fact, managers in organizations have realized that the value of attitude and approach, as an important factor, underscores the necessity of professional accountability among employees. In alignment with principles and appropriate strategies, the professional accountability of employees is more prominent and is considered more serious (Tong et al., 2014). As a result, it can be stated that the quality of professional accountability of employees is considered an integral part of the society's value system. It is planned and operated according to this system. In this context, the Iranian-Islamic strategy of progress is seen as a systematic set of concepts. The principles of the subject involve laws and strategies that analyze the current situation in Iran and outline its desired state within a logical framework. These principles are based on the epistemological and ontological foundations of Islam, operating within the framework of Islamic law and ethics. They serve as a strategic foundation, delineating functional boundaries for the professional accountability of employees.

In more precise terms, it can be stated that for the progress and growth of the country in various dimensions, including the professional accountability model of

employees, mimicking Western and non-native development models does not meet the needs of Iranian society. The temporal and spatial conditions of each country vary, along with their distinct philosophical and epistemological foundations. Therefore, it is essential to identify a model that aligns with the society, considering the social, cultural, scientific, economic, and political conditions of Iran, as well as the Islamic values that guide it. Therefore, the officials and senior managers of the country decided to develop a model of progress based on Iran's ecosystem. Based on this, the Supreme Leader ordered the establishment of a center to compile the Iranian-Islamic model of progress. This center, in consultation with experts and intellectuals, developed the Iranian-Islamic model of progress (Esmaili Givi et al., 2017; Vassolo & Weisz, 2022), which can serve as a fundamental strategy for guiding the advancement of employees in both public and private organizations, as well as in their design and implementation. Different organizational concepts, such as the model of professional accountability for employees, should be utilized. According to the content provided, it is essential to highlight that every organization requires professional accountability from its employees to achieve success and enhance performance. This ensures that employees behave in a manner that is acceptable to society and clients. This issue is more important in customs, which is an essential institution for the country to generate income, facilitate trade, and protect society. In fact, the success of the monetary and financial policies of any country at the international level, including our country, mostly depends on the professional

accountability of the customs staff. In fact, the government of the Islamic Republic of Iran requires an efficient and effective customs organization to properly implement its financial, economic, and social programs and policies. The model should be designed based on local values and strategies, including the Iranian-Islamic strategy of progress. Therefore, this research aims to design a model of professional accountability for customs employees based on the Iranian-Islamic strategy of progress. To achieve this, the main question posed was how to develop a professional accountability model for customs employees to implement the strategy. How is Iranian-Islamic progress?

2. Literature Review

The examination of the theoretical foundations reveals that in recent years, the concept of "professional accountability of employees" has emerged as a crucial topic in empirical studies within management sciences. However, there is no existing research similar to the focus of the current study, titled "Professional Accountability Model of Customs Employees in the Implementation of the Iranian-Islamic Development Strategy." This research is being proposed for the first time. Therefore, in Table 1, examples of internal and external research in which the concepts considered in this study (accountability, employee accountability, and professional accountability) have been utilized are presented as the research background.

Table 1. Literature in the field of study

Researcher's name (year)	research title	Results
Andelković (2023)	Accountability of employees in public administration	In the Serbian public administration, the long-term avoidance of accountability for various illegal acts has undermined the accountability of employees who do not feel they should be held accountable for their actions; It is possible to improve the professional accountability of employees through ethical norms and legalism.
Natria et al. (2023)	Leadership humility and employee accountability: psychological safety as a mediator and formalization as a moderator	Leader humility is directly and positively related to employee responsiveness. Psychological security mediates the positive relationship between leader humility and employee responsiveness. The indirect effect of leader humility on employee accountability is strengthened when formalization increases. The results of this study showed that a leader's personality and formality in organizations are the keys to creating employee accountability.
Li et al. (2022)	The effect of emotional responsiveness on work results and individual well-being	Emotional responsiveness is positively related to both task performance and emotional exhaustion as work outcomes, and obsessive passion mediates the positive relationship between felt responsiveness and task performance, while task overload mediates the positive relationship between emotional responsiveness and emotional exhaustion.
Hermawan et	The main indicators of	The functional accountability of employees is determined based on two indicators, i.e. the

al. (2022)	employee performance accountability	arrangement of personnel resources and the quality of personnel management services. The arrangement of personnel resources is determined based on three indicators of job importance and individual status, individual progress and development of interpersonal skills. Service quality is also determined based on three performance quality indicators, service compensation quality and personnel empowerment quality.
Stewart et al. (2021)	We hold ourselves accountable: A relational view of team accountability	Team responsiveness is strongly related to team trust, commitment, efficacy, and emotional identification. Team accountability increases effort and willingness to continue cooperation, but does not significantly improve task performance in this research.
Kue et al. (2021)	When can emotional responsiveness promote innovative work behavior? The role of transformational leadership	Emotional responsiveness can promote innovative work behavior and is related to transformational leadership. In fact, according to the results of his research, when leadership is transformational, innovative work behavior is promoted and accountability increases.
Spears et al. (2018)	Accountability in nursing function	Professional accountability is determined by factors such as daily life activities, education and health, promotion and consultation with patients. Also, for professional accountability, he must work in a framework and accept and follow the principles of behavior that preserves individual trust and the nursing profession.
Krautscheid (2014)	Defining professional accountability: a review article	Professional accountability is related to the responsibility of nursing judgments, actions and practices. Because accountability is related to lifelong learning, maintaining competency, and maintaining patient care outcomes and professional standards.
Saravani et al. (2021)	Assessing the accountability status of the health system: a qualitative study	The main topics of health system accountability include designing a suitable structure for accountability, considering trustees for accountability of the health system, independent management for accountability, predicting units outside the health system for accountability, designing a suitable model for customer-centered accountability, The use of indicators and checklists to evaluate the responsiveness of the health system.
Abbaspour et al. (2018)	Effective accountability model of public universities: mixed study	University science orientation, human capital, motivation of agents, needs assessment and targeted development, customer orientation and teaching-learning process as causal conditions; Environmental and cultural conditions and context characteristics determine strategies such as independence, participation and interaction, which lead to the formation of effective accountability.
Sobh Khaiz et al. (2018)	Designing a systemic model of accountability in the tax system of the Islamic Republic of Iran (a case study of tax affairs departments of Mazandaran province)	The responsiveness of the tax system has an effect on the variables of public satisfaction, public trust and legitimacy as outputs, as well as public satisfaction, public trust and legitimacy on voluntary tax compliance as an outcome. Finally, the findings indicated that when the state of political accountability is not optimal, managerial accountability does not have a significant effect on voluntary tax compliance when it is optimal.
Haji and Paydarfard (2014)	Investigating the impact of professional and political accountability on various dimensions of organizational trust (case study: Sepeh Bank, Tabriz)	The direct effect of professional and political accountability is on improving the level of organizational trust in the bank, that is, there is a significant relationship between professional and political accountability and organizational trust. Therefore, with the relative improvement of the professional and political accountability situation in government organizations, we can hope to increase organizational trust to a large extent.

3. Method

In order to explore the phenomena, the researcher implicitly identifies the philosophical and underlying paradigm of epistemology and designs his research approaches based on it. The current research is based on interpretive paradigms; Such an approach is based on the processes of inductive reasoning (arriving from part to Total) takes place. In this regard, the current research is in the category of qualitative research in terms of applied-developmental purpose, in terms of exploratory nature and in terms of data collection method. In fact, the researcher, in order to explain the pattern of professional accountability of customs employees in order to implement the Iranian-Islamic strategy of progress and achieve the complex and dynamic nature of human relations and the recognition of social norms,

from the interpretation of the insight and perspective of people in the form of Semi-structured interview was used, which shows the descriptive-interpretive nature of the process of realizing the research goals. In qualitative research, unlike the sampling done in quantitative research, theoretical sampling cannot be planned before the beginning of the research; Therefore, in order to reach scientific and organizational experts as participants in the implementation of the research, the statistical population was considered according to certain conditions. In this way, the scientific experts were the university professors in the field of management with at least 10 years of teaching experience, and the organizational experts were the experts and managers of the customs of the Islamic Republic of Iran who had at least 15 years of experience in the field of human resources management.

Purposeful sampling continued until theoretical data saturation. Before conducting the interviews and along with the interview questions, a letter was sent with the researcher's signature stating the ethical obligation to keep the contents of the interview and the details of the participants and not to publish it. Also, with the knowledge of the participants, all the interviews were recorded and analyzed to extract key points. After the declaration of agreement, interviews were conducted with the focus on identifying the indicators, components and dimensions of the professional accountability model of customs employees in order to implement the Iranian-Islamic strategy of progress, and data analysis was conducted after each interview. Finally, from the 19th interview onwards, repetition was observed in the received information, for more certainty, 3 more interviews were conducted, and finally, the adequacy of the sample was confirmed at the theoretical saturation level. In the present study, validity and reliability were provided in the following ways:

- 1) Preparation of interview questions with the support of literature and theoretical foundations of research (reliability).
- 2) Expressing the main propositions (main assumptions) to the participants, which guides the accuracy of the data and improves the probability of correct transmission of the content (transferability).
- 3) Using professors with expertise in scientific management texts and internal customs experts with high work experience and expertise in practical human resource management issues (credibility).
- 4) Using participants with different expertise and experiences and convergence based on providing reliable interpretations and conclusions (pluralism in participants).
- 5) Using another person as an interpreter of the data and re-coding a part of the interview text to match the extracted codes (pluralism in the researcher), the results of which are reflected in Table 1.
- 6) Using re-testing among the interviews conducted with a short and specific time interval and calculating the amount of agreements and non-agreements in the two stages of coding (pluralism in the method), the results of which are reflected in Table 2.

Table 2. Reliability calculation of the test in pluralism

Approach	Source	Test-retest reliability	Number of disagreements	Number of agreements	Number of codes
Pluralism in the researcher	The first researcher	0.89	4	32	36
	The second researcher	0.74	11	32	43
	Total	0.81	15	64	79
Pluralism in method Approach Pluralism in the researcher	The first text	0.89	2	8	18
	The second text	0.92	2	12	26
	The third text	0.87	3	10	23
	Total	0.90	7	30	67

As shown in Table 1, during the initial coding process involving two individuals analyzing a shared text, they agreed on 32 codes. The first researcher identified 4 codes, while the second researcher identified 11 distinct codes. The retest reliability percentage was 0.81, exceeding the threshold of 0.7, indicating a confirmation of consistency among the researchers. In the second approach, three interview texts were selected, and the researcher coded them

twice with a 20-day interval. In total, the number of codes resulting from the two stages of coding was 67. There were 30 differences in the two stages, and 7 disagreements in the codes. Based on this, the re-test reliability percentage is above 0.8 in both individual interviews and overall, confirming pluralism in the method as it exceeds 0.7.

In the current research, field data collection employed in and field was were

semi-structured interviews. In this regard, interviews with experts were initiated based on fundamental questions. To analyze the collected interviews in the research process, the text of the interviews was transcribed. The researcher utilized the information gathered from each interview in subsequent interviews as well. In this process, data were utilized based on the topic in the form of propositions and categories to elucidate concepts.

All independent ideas were identified as concepts, and then a code was assigned to each one. If there are sections with similar themes in the text of the previous interviews, they were assigned the same codes as before. To analyze the data, the six-step theme analysis method of Braun and Clarck (2006) was used. In this method, we attempt to classify the data into meaningful categories based on the subject so that the opinions of the respondents can be summarized and prepared for analysis. For this purpose, first, the different responses to each question were compared with other answers to determine their frequency. Based on these responses, themes were created to encompass various discussions, grouping similar answers

together. Finally, all the topics addressed in the answers provided for the questions should be categorized into specific themes. The summary of the interviewees' opinions and answers can be used to create the final model.

4. Findings

In line with the process of analyzing the data obtained from the interviews based on the inductive thematic analysis method by Brown and Clark (2006), the first step involved searching for meanings and meaningful propositions in the interview texts. During this stage, the researcher gained familiarity with the depth and scope of the data content. Finally, after eliminating irrelevant and meaningless content, a total of 102 interview texts were obtained. Text: ### After reading and reviewing the text of the interviews several times, meaningful phrases and sentences related to the main meaning were counted. A total of 261 phrases were extracted and coded. ### In Table 3, a section detailing the process of transforming meaningful propositions into codes is presented.

Table 3. Part of the process of converting meaningful sentences into codes

Source	Meaningful expressions and sentences in the interview	Extracted codes
Source	In order to achieve professional accountability in customs, the workload among employees should be properly distributed and assigned responsibilities according to individual capabilities.	Distribution of workload among competent employees
		Assigning responsibilities according to individual capabilities
	Professional accountability means different levels. At the individual level, ensuring the fulfillment of individual responsibilities and having the motivation to improve individual functions shows accountability. At the organizational level, depoliticization of the administrative system can be decisive in the framework of the formation of accountability.	Ensuring the fulfillment of individual responsibilities
		Having motivation to improve individual functions
Meaningful expressions and sentences in the interview In order to achieve professional accountability in customs, the workload among employees should be properly distributed and assigned responsibilities according to individual capabilities.	Depoliticization of the administrative system	

In the continuation of the data analysis process, to create more general categories, screening was conducted by removing incomplete and unrelated codes and combining codes with similar meanings. This process resulted in 156 primary codes out of the 261 extracted codes. In the next step, all the primary codes were reviewed and categorized based on their conceptual

similarity. First, the categories exhibit internal harmony and external heterogeneity.

The second criterion is related to the formation of the final pattern. Consequently, the initial codes were classified into three different frameworks: antecedents, components, and consequences of the professional accountability of customs staff to implement the Iranian-Islamic strategy of

progress. The outcome of this process was the assignment of 24 codes as indicators of antecedents, 103 codes as indicators of components, and 29 codes as indicators of consequences. In the following, the categories were named based on the theoretical foundations and creativity of the researcher. In fact, when naming, the researcher paid attention to the essence of the category's content and identified the specific aspect of the data each category encapsulates. The names were derived from the theoretical framework and the researcher's expertise. In this stage, 4

components were identified for the antecedents, 23 components for the main concept, and 6 components for the consequences (implementation of the Iranian-Islamic strategy of progress). Considering the nature of the components in the main concept and the internal coordination between them, the components were classified, and four dimensions were extracted as the dimensions of professional accountability of the customs staff. The result of the data analysis is reported in Table 4.

Table 4. The result of data analysis using the thematic analysis method.

Main themes (concept)	Sub-themes (component)	Primary themes (index)
Antecedents (professional accountability of customs employees)	Participatory Management	Belief in using the expertise of employees in the organization's decisions
		Making it possible for employees to influence the decisions of the organization
		Encouraging employees to participate in the management of the organization
		The priority of requesting information from employees
		Enhancing the morale of employees to participate and advance solutions
		Confidence in the result of active participation
	delegation of authority	Delegating authority from supervisors to employees
		Distribution of workload among competent employees
		Determining the limits of employee authority for organizational actions
		Assigning responsibilities according to individual capabilities
		Giving clear, concise and clear instructions to the employee
		Training and strengthening the qualifications of accepting authority
		Giving freedom of action in accordance with delegated authority
	Knowledge of public law	Knowing the measures and legal considerations of administrative functions
		Increasing awareness of public interests
		Development of administrative law for social benefits
		Informing the principles of public law
		Identifying the features and fields of customs laws
	Awareness of the administrative landscape	Explaining a coherent vision of current and future actions
		Having knowledge of administrative values and norms
		Correct understanding of the customs' cultural landscape
		Introducing strategic goals and strategic measures
		Teaching the skills of understanding administrative decision-making conditions
		Predicting the path of administrative progress
Willingness to accept individual responsibilities		
Professional accountability (individual dimension)	Individual responsibility	Moral commitment to assigned responsibilities
		Understanding policies and procedures in line with individual responsibilities
		Reducing unproductive activities outside of individual responsibilities
		Focusing on specialized actions and responsibilities
		Ensuring the fulfillment of individual responsibilities
	Honesty	Honest actions and integrity
		Focus on creating and expanding a culture of honesty
		Willingness to receive honest feedback
		Belief in honesty as the best policy
	Criticism Acceptance	Identifying and enumerating the merits and demerits of individual operations
		Adequate and correct acceptance and response to criticism
		Using positive criticism for individual response
	Professional empowerment	Increasing professional knowledge and abilities
		Effective planning for professional empowerment
		The development of the ability to analyze and solve problems
		Belief in individual abilities to respond
	Individual motivation	Improving communication and information capabilities

		Having motivation to improve individual functions	
		Having the motivation to solve other people's problems	
		Efforts to continuously improve customs services	
		Enjoy being in positions of responsibility	
		A sense of identity and dependence on one's abilities	
		Strive for personal progress and development	
	Individual self-development	Welcoming challenging tasks and decisions	
		Knowing individual strengths and weaknesses	
		Getting involved in self-development opportunities	
		A sense of duty towards individual accountability	
		Having the power of operational analysis of individual tasks	
		Understanding the individual position in the improvement of assigned tasks	
Obligation			
Professional accountability (career dimension)	Job knowledge	Getting to know how to perform job roles and duties	
		Knowledge of the strategic position of the job	
		Sharing knowledge and experience to improve the process of doing things	
		Recognize the distinctions between job positions	
	Process-oriented division of labor	Coordination to improve operational processes	
		Implementation of process-oriented division of labor	
		Assessing the needs of work dependencies in the process of division of labor	
		Division of work to reduce the density of activities	
		Fair and merit-based division of work	
		Freedom of action in the application of occupational knowledge	
	Career independence	Providing ideal ways and methods to achieve career success	
		Flexibility in work processes and networks	
		Transforming job frameworks and activities	
		Creating ideas to solve job complications	
	Job commitment	Commitment to doing optimal work	
		Active participation in compliance with professional standards	
		A sense of belonging to the organizational position of the job	
		Enthusiastic activity to create new ideas in the job	
		Establishing a positive emotional bond with your job	
		Belief in mission and career goals	
		Trying to be useful in your job	
	Professional accountability (team dimension)	Creating team values	Institutionalizing positive thoughts for the formation of team values
			Explaining strategies for developing team values
Moving towards the realization of team values and goals			
Creating team values based on people's personal interests			
Clear understanding of team principles and values			
Team opportunity creation		Team opportunity creation based on intellectual diversity	
		Creating team motivation to take advantage of opportunities	
		Create opportunities for informal communication	
		Having an open mind and creating creative ideas	
Team synergy		Effective work based on team synergy	
		Development of qualitative aspects of team interactions	
		Development of synergistic interaction mechanisms	
		Team exploitation with a combination of different talents	
A culture of team accountability		The culture of accepting people with diverse knowledge and abilities	
		Expanding and learning the culture of team accountability	
		Cultivation of team participation in entrepreneurial activities	
		Creating a common team identity and culture	
Team support		Support for combining conflicting features and qualities	
		Supporting team development capacities	
		Supporting team competencies in delegating responsibilities	
		Support and encourage people to accept each other	
		Support team convergence and cohesion	
Professional accountability (organizational dimension)		Organizational transparency	Explain the expected results in a clear and measurable way
	Acquainting people with the duties and functions of departments		
	Transparency and expansion of legitimate administrative freedoms		
	The transparency of numerous and obsolete laws of the administrative system		
	Reviewing, correcting and resolving the ambiguities of administrative rules and regulations		
	Developing accountability criteria for managers and employees		
	Administrative health	Vigilance and reporting of administrative violations	
		Modifying processes for more competent service delivery	
		Creating and encouraging healthy relationships in the office	

		environment
		Depoliticization of the administrative system
	Administrative order	Separating the roles of people in order to expand the administrative order
		Regulating self-centered movements and actions
		Refusing to deal with issues outside of administrative order
	Administrative reporting	Providing performance and budget reports
		Providing reports without instrumental error and without direction
		Providing reports in accordance with the principle of impartiality
		Creating rules for the release of information in administrative reporting
	Organizational coordination	Alignment of processes with organizational strategies
		Structuring and coordination of administrative forces
		Attention to horizontal and vertical coordination in processes
		Coordinating common goals to expand coordination
	Administrative integration	Integration and integration of administrative processes
		Combining planning and opportunism in organizational functions
		Development of routes and activities of administrative integration
		Integration of administrative systems based on software
	Organizing information	Use of comprehensive and integrated office automation
		Timeliness of information provided to organizational stakeholders
		Making information comprehensible for organizational clients
Organizing the information and requests of the clients		
Consequences of professional accountability (Implementation of the Iranian-Islamic strategy of progress)	Providing public benefits	Increasing the security of systems and their information
		Strengthening the culture of serving and providing public benefits
		Identifying the operational aspects of providing public benefits
		Improving people's awareness of public interests
	Trust and confidence of citizens	Development of vision and vision for the future in public interests
		Institutionalization of trust and confidence of citizens
		Improving citizens' satisfaction with the quality of customs services
		Fulfillment of citizens' expectations from customs
		Psychological security and strengthening the morale of citizens
	Effectiveness of public services	Ensuring citizens receive customs services on time
		Reducing the prevalence of mistrust in the administrative system
		Effectiveness and profitability of service delivery processes
		Identifying criteria to measure the effectiveness of public services
		Expansion of customs services effectiveness solutions
	Improving organizational governance	Alignment of service quality with global changes
		Providing the opportunity to eliminate ineffective processes
		Formation of optimal governance procedures and methods
		High coordination between organizational governance and stakeholder expectations
	Sustainability of development strategies	Taking on new responsibilities at the global level
		Laying the groundwork for jihadi development and management
The formation of integration in the fields of sustainable development		
The formation of commitment to the sustainability of development strategies in line with national interests		
Strengthening a comprehensive attitude to align with development strategies		
Social value orientation	Planning to synchronize with the global progress	
	Identifying potential problem-causing points in development strategies	
	Adaptability of customs capacity for continuous improvement	
	Creating and acquiring social value and advantage	
	Improving public perception and social status of customs	
		Understanding the need to pay attention to the social responsibility of customs
		Thoughtful decision-making based on social values

At the end of the data analysis process, the relationships identified were utilized to illustrate the pattern of professional accountability among customs staff in implementing the Iranian-Islamic strategy of progress. This pattern is illustrated as a network of themes in Figure 1.

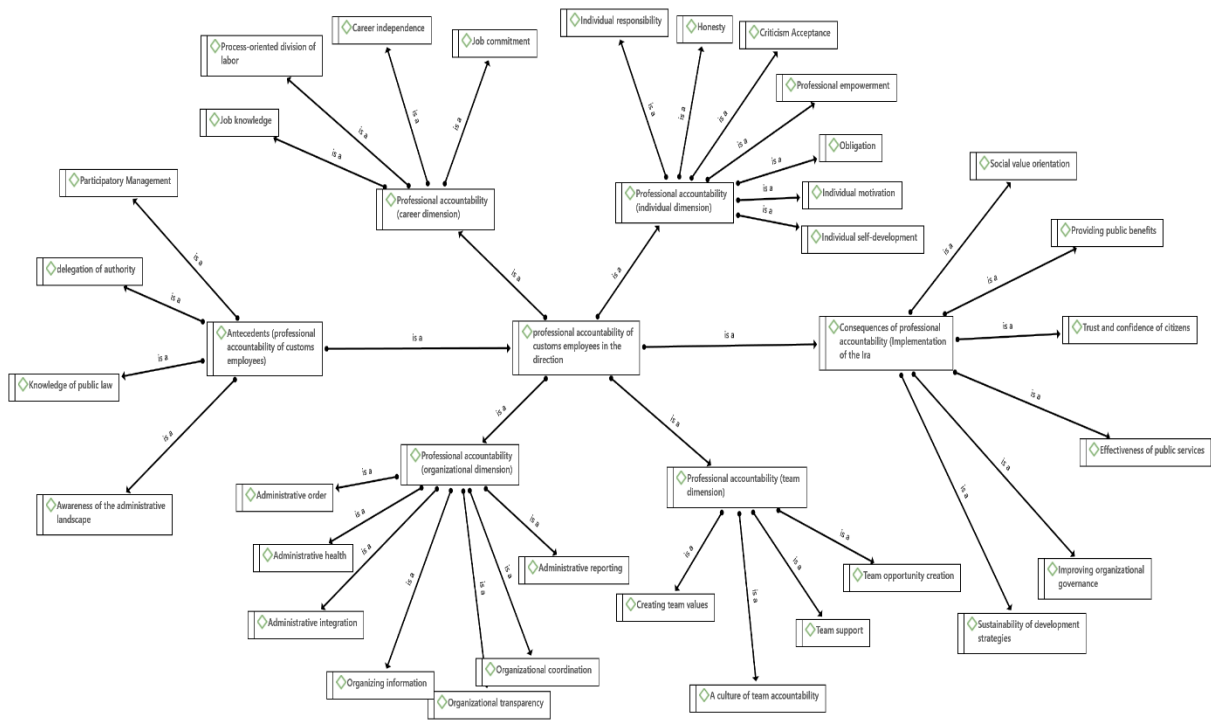


Figure 1. The model of professional accountability of customs employees in the direction of implementing the Iranian-Islamic strategy of progress

5. Discussion

The aim of the current research was to design a model of professional accountability for customs employees to implement the Iranian-Islamic strategy of progress. To achieve this, experts' opinions were gathered through semi-structured interviews and analyzed using thematic analysis. The data was analyzed. Based on this, the final model was developed with three axes of antecedents comprising 4 components, dimensions of professional accountability with four dimensions and 23 components, and finally, consequences (implementation of the Iranian-Islamic progress strategy) with 6 components.

The results of the current research indicate that accountability, accountability as one of the main requirements for the success of organizations, organizations require several antecedents. In fact, the establishment of professional accountability requires the creation of a conducive environment and supportive platforms, along with a specific framework of contextual factors that facilitate integrated and continuous processes leading to tangible outcomes. In the current

research, collaborative management, delegation of authority, recognition of public rights, and awareness of the administrative perspective were identified as the antecedents of professional accountability among customs employees. This implies that to achieve professional accountability, it is essential to trust in utilizing employees' expertise in decision-making, allowing them to influence organizational decisions, boosting employee morale for active participation and innovative solutions, and empowering supervisors to delegate authority to employees. The limits of employees' authority for organizational actions should be determined, and freedom of action should be granted in accordance with the assigned authority. The employees should also be aware of the legal measures and considerations related to administrative functions, as well as the features and fields of customs laws. In such a situation, a correct understanding of the cultural landscape of customs' practices occurs, leading to the anticipation of administrative progress and the administrative framework.

This ultimately establishes the foundation for the professional accountability of customs staff. In this regard, Anđelković (2023) proposed that the establishment of professional accountability requires supportive structures and environmental conditions that are fostered by integrated elements to achieve organizational and governance outcomes. Such a framework has effective and explicit elements that must be determined by the organization, people, or environment. Li et al. (2022) also introduced the elements and requirements for promoting professional accountability, such as participative leadership, clarity in organizational visions and goals, and a willingness to be accountable. Olfati et al. (2021) also highlighted the challenges to accountability. According to them, legal, functional, environmental, cultural, organizational, managerial, personal, behavioral, and structural obstacles must be removed to improve accountability.

In the model calculated from the research, one of the dimensions of professional accountability among employees is individual accountability. The research results revealed a tendency towards accepting individual responsibilities, focusing on specialized actions and responsibilities, receiving honest feedback, recognizing and enumerating the merits and demerits of individual operations, accepting and responding appropriately and correctly to criticisms, effective planning of programs for professional empowerment, improving communication and information capabilities, being motivated to enhance individual functions, being motivated to solve other people's problems, striving for personal progress and development, engaging in self-development opportunities, and having empowerment. Operational analysis of individual tasks can enhance the professional accountability of employees. In this regard, Natria et al. (2023) suggested that professional accountability is associated with experts who work independently and make decisions based on internalized norms. Kue et al. (2021) stated that professional accountability at the individual level can be measured through indicators such as

individual powers and responsibilities, professional guidance, individual competence, empowerment, and understanding the needs of others. Spears et al. (2018) also suggested that professional accountability is essential for specific knowledge and skills that professionals continuously enhance.

Professional accountability is a job-centered, process-oriented approach. In fact, the center of the accountability loop in the organizational framework relies on the job. For this purpose, the results of the present study indicate that one of the crucial dimensions of professional accountability is occupational accountability. Text: In fact, people improve job accountability by acquiring job-related skills and knowledge, sharing experiences to enhance work processes, coordinating tasks effectively, assessing work requirements for efficient task allocation, ensuring fair and merit-based task distribution, having autonomy in applying job knowledge, suggesting optimal strategies for job success, reshaping job structures and tasks, generating solutions for work challenges, adhering to professional standards, actively participating in work responsibilities, and demonstrating enthusiasm in creating innovative ideas to contribute effectively to their job roles. Hermawan et al. (2022) demonstrated in their research that the functional accountability of employees is determined by two indicators: the allocation of personnel resources and the quality of personnel management. The allocation of personnel resources is determined based on three indicators: job importance, career progression, and development of interpersonal skills. Kue et al. (2021) suggested that accountability is a delicate and sensitive issue related to one's job commitments, influencing general behavior and performance. Khazaei and Taqvai (2023) also introduced the concept of a job as a foundation for enhancing accountability and guiding individual performance.

The category of accountability is a complex concept that can be explained through various frameworks of team interactions. In this perspective, the concept of

accountability is linked to the responsibilities and choices of individuals within the teams. Based on the results obtained when positive thoughts are institutionalized for the formation of team values, movement is in line with the realization of team values and goals. People have a clear understanding of team principles and values. Team opportunity creation based on intellectual diversity, having an open mind, and generating creative ideas should be encouraged. Effective work should be formed on the basis of team synergy. Synergistic interaction mechanisms should be developed. A culture of accepting people with diverse knowledge and abilities, as well as creating an identity and a common team culture, should be the priority of managers. The combination of contradictory qualities and team competencies in delegating responsibilities will be supported. It will improve team accountability and ultimately professional accountability. In this regard, Natria et al. (2023) suggested that individuals in specialized circumstances that demand the demonstration of professional accountability are inclined to respond and meet team responsibilities. In fact, team formation is a requirement for professional accountability. Stewart et al. (2021) stated that team accountability is strongly related to team trust, commitment, efficacy, and emotional identification. Team accountability increases effort and willingness to continue working together. Also, Qasimzadeh Alishahi et al. (2021) demonstrated that professional ethics influence employees' teamwork, accountability, and job enthusiasm. The positive impact of teamwork and job enthusiasm on employee responsiveness is significant. The role of teamwork positively influences the effect of professional ethics on employee accountability and job enthusiasm. It enhances the impact of professional ethics on employee accountability.

The final dimension of professional accountability for customs employees is organizational accountability. This type of accountability is based on the hierarchy of command, official channels, and standard operating procedures. Text: ### Based on

the results of the current research, explaining the expected results in a clear and measurable way, transparency, and expansion of legitimate administrative freedoms, revision, modification, and clarification of administrative rules and regulations, vigilance, and reporting of administrative violations, depoliticization of the administrative system, separating the roles of individuals to enhance the administrative order, providing performance and budget reports, establishing rules for the release of information in administrative reporting, aligning processes with organizational strategies, structuring and coordinating administrative forces, integrated creation and consolidation of administrative processes, development of administrative integration routes and activities, and timely provision of information to organizational stakeholders are among the indicators of organizational accountability. In this regard, Li et al. (2022) argue that every organization should be accountable for the individual and collective behaviors of its employees. Kue et al. (2021) suggested that the legitimacy of organizations without a coherent subset of responsive subsystems will be questioned. Spears et al. (2018) also stated that professional accountability in any organization depends on specific behaviors rooted in particular beliefs and attitudes towards organizational affairs. This accountability is reflected in the actions, ideas, and mindset of experts. He observed the organization's structure, including laws, goals, policies, job descriptions, and work procedures.

Finally, it should be mentioned that professional accountability is directly related to positive and effective outcomes. In fact, professional accountability in organizations can be seen as mechanisms for guiding and shaping people's behavior according to organizational guidelines, which will lead to positive results. Based on the results of the current research, the professional accountability of customs employees has various consequences, such as enhancing the culture of service and delivering public benefits, fostering vision and forward-

looking perspectives on public benefits, institutionalizing citizens' trust and confidence, and enhancing citizens' satisfaction with quality. Customs services aim to meet citizens' expectations, establish criteria for measuring the effectiveness of public services, align service quality with global standards, ensure strong coordination between organizational governance and stakeholder expectations, foster a commitment to sustainable development strategies in line with national interests, acknowledge customs' capacity for continuous improvement, enhance the public image and social standing of customs, and recognize the importance of customs' social responsibility. In this regard, Anđelković (2023) demonstrated indicators and positive outcomes for professional accountability in organizations. This ensures correct performance in accordance with the plan, securing facilities and resources with optimal economic savings, and enhancing the effectiveness of actions. The face is both individual and team-oriented. Hermawen et al. (2022) and Sung & Choi (2021), proposed that leaders in organizations can enhance organizational effectiveness and achieve main goals by adhering to necessary guidelines for organizational accountability. Kue et al. (2021) also suggested that accountability can foster innovative work behavior and is associated with transformational leadership. In fact, when leadership is transformational and accountability is established, it promotes innovative work behavior, ultimately leading to an increase in organizational performance.

6. Conclusion

According to the results of the present research, to enhance the professional accountability of customs employees, managers and officials are advised to consider the model derived from this research. The indicators of professional accountability should be taken into account, along with the criteria outlined in the program. Please utilize terms related to occupations and organizations. Managers should note that accountability is the foundation of any robust democracy and

ensures the proper utilization of public resources. In fact, the most crucial aspect of accountability is ensuring that agents have not strayed from the boundaries set by relevant laws and public service values in the efficient utilization of public resources. Therefore, managers should establish teams and working groups to foster collaboration, create a trustworthy work environment, delegate responsibilities to employees, and grant authority within specialized structures. It is also suggested that the enhancement of employees' abilities, competencies, and professional skills should be incorporated into training plans. By involving employees in the analysis of challenges within the organization, their opinions can be utilized to address these challenges effectively.

Future researchers are also suggested to study the subject of the current research in a manner. This approach helps in forming that a understanding by integrating from the theoretical framework and nature of subject, thereby strengthening both and the theoretical and practical foundations of subject. strengthened. Finally, the authors of the research consider it their duty to acknowledge and thank all the individuals who supported the researchers throughout the research process.

Funding

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

References

- Abbaspour, A., Shakeri, M., Rahimian, H., & Farasatkah, M. (2018), The effective accountability model of public universities: a mixed study. *Educational Systems Research Quarterly*, 13(44): 7-22. [in Persian]
- Anđelković, J. (2023), *Accountability of employees in public administration*, Journal of Economics, Management and Informatics BizInfo (Blace), 14(1), PP: 111-116. <https://doi.org/10.5937/bizinfo2301111A>

- Bian, J. (2022). The racialization of expertise and professional non-equivalence in the humanitarian workplace. *Int J Humanitarian Action* 7, 3. <https://doi.org/10.1186/s41018-021-00112-9>
- Durrah, O., Kahwaji, A. Chameleon Leadership and Innovative Behavior in the Health Sector: The Mediation Role of Job Security. *Employ Respons Rights J* 35, 247–265 (2023). <https://doi.org/10.1007/s10672-022-09414-5>
- Farghaly, S. M., & AbdERahman, R. M. (2018), *Relationship between health care organizational strategic intelligence and nurses' professional accountability and their work engagement*, *IOSR Journal of Nursing and Health Science (IOSR-JNHS)*, 7(1), PP: 67-79.
- Ghasemzadeh Alishahi, A., Zahed Bablan, A., Moinikia, M., Kazemi, S., Mokalef, K., & Divband, A. (2021), The effect of professional ethics on organizational accountability of employees by examining the mediating role of job enthusiasm and teamwork, *Journal of Medical Ethics*, 15(46): 1-18. [in Persian]
- Haji, M. & Paydarfard, D. (2014). *Investigating the impact of professional and political accountability on various dimensions of organizational trust (case study: Sepeh Bank Tabriz), the second international conference on the future of research, management and economic development*, Mashhad: Torbat Heydariyeh University. [in Persian]
- Han, Y., & Hong, S. (2019). *The impact of accountability on organizational performance in the U.S. federal government: the moderating role of autonomy*, *Review of Public Personnel Administration*, 39(1), PP: 3-23. <https://doi.org/10.1177/0734371X16682816>
- Han, Y., & Perry, J. L. (2020), *Employee accountability: development of a multidimensional scale*, *International Public Management Journal*, 23(2), PP: 224-251. <https://doi.org/10.1080/10967494.2019.1690606>
- Hermawan, A., Rohman, A., & Seputra, R. K. (2022), *Employee performance accountability target indicators*, *East Asian Journal of Multidisciplinary Research (EAJMR)*, 1(8), PP: 1641-1650. <https://doi.org/10.55927/eajmr.v1i8.1140>
- Iida, A. (2024). How Do Women “Shine?” Exploring Professional Women’s Perceptions of “Women’s Advancement” in Japan. *East Asia* 41, 1–24. <https://doi.org/10.1007/s12140-023-09413-9>
- Ismaili Givi, H., Mousavi Khatir, J., Mansouri nazar, A., & Fazadeli, A. (2017), Identifying strategies to improve the Islamic-Iranian model of progress. *Islamic Management Quarterly*, 26 (4) 4: 51-78. [in Persian]
- Jensen, L. (2000), *Image of accountability in Danish public sector reform*, Discussion Paper for IPMM Conference at Macquari School Management.
- Jokar, A., & Vosooghi Niri, A. (2019), Designing a Model of Police Social Accountability, *Law and Security Journal*, 13(4): 83-108. [in Persian]
- Khazaei, M., & Taghvaie, R. (2023). The relationship between accountability and transparency and administrative health in government offices, *Quarterly Journal of New Research Approaches in Management and Accounting*. 7(89): 259-278. [in Persian]
- Krautscheid, L. C. (2014), *Defining professional nursing accountability: a literature review*, *Journal of Professional Nursing*, 30 (1), PP: 43-47. <https://doi.org/10.1016/j.profnurs.2013.06.008>
- Kuo, C. C., Ni, Y. L., Wu, C. H., & Duh, R. R. (2021), *When can felt accountability promote innovative work behavior? The role of transformational leadership*, *Personnel Review*, 2, PP: 1-33.
- Laird, M. D., Perryman, A. A., Hochwarter, W. A., Ferris, G. R., & Zinko, R. (2009). *The moderating effects of personal reputation on accountability-strain relationships*, *Journal of Occupational Health Psychology*, 14(1), PP: 70-83. <https://doi.org/10.1037/a0012567>
- Li, Y., Liu, W., & Yu, G. (2022). *Dancing in shackles: the double-edged sword effect of felt accountability on work outcomes and individual wellbeing*, *Frontiers in Psychology*, 13, PP: 1-11. <https://doi.org/10.3389/fpsyg.2022.904946>
- Natria, D., Yasmina, E. L., & Riantoputra, C. (2023). *Leader humility and employee accountability: Psychological safety as mediator and formalization as moderator*, *Makara Human Behavior Studies in Asia*, 27(1), PP: 1-15. <https://doi.org/10.7454/hubs.asia.1120123>
- Nazaripour, M. (2012). comprehensive assessment of customs performance using balanced scorecard (case study: West Azarbaijan, Kermanshah and Kurdistan provinces). *Industrial Management Quarterly of Sanandaj Unit*, 8(23): 63-77. [in Persian]
- Olfati, A., Yousefi, B., Bahrami, S., & Vaiedi, H. (2021), Identifying and prioritizing obstacles to accountability in sports organizations.

- Journal of Sports Management*, 13(1): 141-160. [in Persian]
- Ramos, L. R., Tissue, M. M., Johnson, A., Kavanagh, L., & Warren, M. (2022). Building the MCH Public Health workforce of the future: A call to action from the MCHB strategic plan. *Maternal and Child Health Journal*, published online first. <https://doi.org/10.1007/s10995-022-03377-7>
- Rosales, R., León, I.A. & León-Fuentes, A.L. (2023). Recommendations for Recruitment and Retention of a Diverse Workforce: A Report from the Field. *Behav Analysis Practice* 16, 346–361. <https://doi.org/10.1007/s40617-022-00747-z>
- Saravani, S., Kebriai, A., & Roshdi, A. (2021). Assessing the responsiveness of the health system: a qualitative study. *Payesh Journal* (University Jihad Health Sciences Research School), (21) 1: 35-46. <https://doi.org/10.52547/payesh.21.1.35> [in Persian]
- Slowiak, J. M., & DeLongchamp, A. C. (2021). Self-care strategies and job-crafting practices among behavior analysts: Do they predict perceptions of work–life balance, work engagement, and burnout? *Behavior Analysis in Practice*. Advance Online Publication. <https://doi.org/10.1007/s40617-021-00570-y>
- Sobhkhiz, M., Mehdizadeh Ashrafi, A., Mujibi, T., & Otadi, M. (2018), Designing a systemic model of accountability in the tax system of the Islamic Republic of Iran (a case study of tax affairs departments of Mazandaran province). *Research Journal of Taxation*, No. 43: 7-36. <https://doi.org/10.29252/taxjournal.27.43.7> [in Persian]
- Stewart, V. R., Snyder, D. G., & Kou, C. Y. (2021). *We hold ourselves accountable: A relational view of team accountability*, *Journal of Business Ethics*, 6, PP: 1-22.
- Sung, S. Y., & Choi, J. N. (2021). Leader status behaviors and team creativity: The role of collective interactions and status conflict among members. *Journal of Organizational Behavior*, 42(8), 1120–1133.
- Tong, X., Jacobs, R. L., & Lee, S. (2014). *Towards a definition of professional accountability in human resource development*, *Business Administration*, 4(1), PP: 13-28. <https://doi.org/10.1002/nha3.20049>
- Trivedi, A. (2013). *A study of literature review on individual accountability*, Electronic copy available at: <https://ssrn.com/abstract=2314551>. <https://doi.org/10.2139/ssrn.2314551>
- Tucker, M. A. (2021). How to ensure pay equity for people of color. SHRM.org. <https://tinyurl.com/29f74ysk>
- Vance, H., & Saini, V. (2022). Pay equity in applied behavior analysis. *Behavior Analysis in Practice*. Advance online publication. <https://doi.org/10.1007/s40617-022-00708-6>
- Vassolo, R. S., & Weisz, N. (2022). *Strategy as leadership: Facing Adaptive challenges in organizations*. Stanford University Press.
- Wang, D., Waldman, D. A., & Ashforth, B. E. (2019), *Building relationships through accountability: an expanded idea of accountability*, *Organizational Psychology Review*, 9(2-3), PP: 184-206. <https://doi.org/10.1177/2041386619878876>