

عنوان مقاله:

Identifying and Ranking the Consequences of Disuse the Succession Planning System in Auditing Firms: A Mixed Approach

محل انتشار:

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خلاصه مقاله:

The separation of key employees from audit institutions and the lack of talent management have caused a lot of damage to audit institutions. Therefore, it is necessary to effectively maintain employees and maintain profitability by using a written plan for succession planning. The purpose of this research is to identify and prioritize the consequences of not using the succession system in audit institutions. The research method of the article is of a mixed type, and in terms of the way of collecting information, it is descriptive survey, and in terms of research typology, it is a type of mixed research with a qualitative and quantitative approach in the deductive-inductive paradigm. The statistical population in the qualitative section is professors and knowledgeable experts in the field of accounting and human resource management, and according to the purpose of the research, sampling in this research was done in a targeted manner and in the number of ۱۸ people. The statistical population in the quantitative section is the managers of the auditing participated in this research using the available non-probability sampling method. In the qualitative part, the qualitative data obtained from the interviews using the Atlas. The coding method, and the quantitative part of the final research and analysis were done using the fuzzy Delphi method, and the consequences of not using the succession plan in the form ۱۲ specific factors and then by extracting these factors, they were ranked through quantitative research. The results showed that the exclusive perception of the position (power seeking), the institution's reliance on individuals, the learning plateau and inertia are the most important consequences of not using the succession plan in audit institutions.

کلمات کلیدی:

succession planning, Auditing Firms, Auditors

لینک ثابت مقاله در پایگاه سیویلیکا:

