



# Explaining the Investment Development Model with Emphasis on the Management Accounting Unit

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## Abstract

Organizations can use the financial and non-financial consulting services of the management accounting unit to reduce costs and improve profitability for investment development. The purpose of the research is to explain the investment development pattern with an emphasis on the management accounting unit. The research was conducted with a mixed qualitative and quantitative approach. In the qualitative part, the content analysis method is used to find the main themes and basic themes, and in the quantitative part, interviews with 8 experts in 2025 are used to confirm and rank the main and basic themes. The statistical population in the content analysis part is Google Scholar, Scopus, and Mag Iran articles. Using Max Quda software, the main and basic themes are analyzed and a qualitative model is designed. In the interview section with experts, a semi-structured questionnaire is used to confirm the qualitative model, and finally, the ranking of the main themes will be done through the Friedman test. The results of the research showed that the research pattern includes the main theme of cost reduction, 2) the main theme of quality improvement, 3) the main theme of profitability improvement, 4) the main theme of process improvement, 5) the main theme of sustainability reporting improvement, 6) the main theme of organizational resource improvement, 7) the main theme of financial and non-financial performance improvement, and 8) the main theme of technology improvement, and 34 basic themes. In this regard, the management accounting unit is provided as an advisory arm to managers and accompanies managers in practical decisions. Overall, the management accounting unit is effective in improving performance, reducing costs, and improving profitability, and provides the basis for the development of investment in organizations.

**Keywords:** Investment, Management Accounting Unit, Management Accounting Techniques.

**JEL Classification:** G31, G11, O16, H83, D61.

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## INTRODUCTION

The accounting department is one of the important departments of the organization that helps its managers in planning and controlling the affairs of the organization by preparing and presenting useful information. Due to the differences in the characteristics and characteristics of the accounting departments of different organizations, the performance of this department in different organizations is different and the level of meeting each of these needs is not the same. ([Ghashghaei, & Mashayekh, 2018](#)) In this regard, the management accounting department can help managers in strategic decision-making. Also, decision-making is one of the most important tasks of managers in any company. This issue is more evident in small and medium-sized companies due to the limitations they face. Among the tools that can help managers in decision-making is management accounting. ([Ebrahimi Kordlar, & Hajipour, 2025](#)) The results of the studies show that four main obstacles prevent the application of the management accounting profession based on the theory of management accounting professional development: (1) contextual factors affecting the management accounting profession model, (2) environmental factors affecting the management accounting profession model, (3) strategies that affect the implementation of the management accounting profession model, and (4) consequences related to the result of implementing the management accounting profession model ([Movahedian., et al. 2025](#)). In this regard, the main obstacles in organizations should be removed and the management accounting unit should be implemented as an advisory and practical arm in organizations. So far, no study has been conducted to develop a management accounting unit model. Management accounting unit models provide frameworks that help organizations evaluate their progress in various fields and engage in continuous improvement, cost reduction, profit increase, and investment development in a structured manner.

## METHODOLOGY

The present study, in terms of its purpose, is applied research and was conducted in the period of 2025. The research method is a mixed one that is qualitative and quantitative. In the first stage, in the qualitative section, the deep content analysis method and thematic analysis approach are used to find the main themes and basic themes related to management accounting concepts in investment development, and in the second stage, the interview method with 8 experts is used to confirm and rank the main and basic themes. The statistical population in the content analysis section is Google Scholar, Scopus, and Mag Iran articles. Using Max Quda software, the main and basic themes are analyzed and a qualitative model is designed. In the interview section with experts, a semi-structured questionnaire is used to confirm the qualitative model, and finally, the main themes will be ranked through the Friedman test. Table 1. The stages of the research are presented.

## RESULTS

The purpose of this study was to present an investment development model with an emphasis on the management accounting unit. In this regard, the main themes and basic themes of the investment development model with an emphasis on the management accounting unit using the thematic analysis method include: 1) the main theme of reducing costs with the basic themes of the Kaizen technique, the value chain technique, the reverse engineering technique, and the target costing technique, 2) the main theme of improving profitability with the basic themes of the activity-based costing technique, the activity-based management technique, the theory of constraints technique, and improved pricing, 3) the main theme of improving quality with the basic themes of the quality costing technique, the total quality management technique, the balanced scorecard technique, the value engineering technique, and overall data quality, 4) the main theme of improving organizational resources with the basic themes of the human resource accounting technique, paying attention to organizational factors, and paying attention to legal factors, 5) the main theme of improving financial and non-financial performance with the basic themes of improving non-financial decision-making, improving support, increasing non-financial performance, improving financial decision-making, and increasing financial performance, 6) the main

theme of improving processes with the basic themes of improving data analysis, product innovation, business improvement, improving organizational performance, and strengthening the communication of internal processes, 7) the main theme of improving sustainability reporting with the basic themes of green reporting, reporting Sustainability, environmental reporting, sustainable development reporting and sustainability improvement and 8) the main theme of technology improvement with the basic themes of artificial intelligence, financial forecasting, optimization, financial and operational management and the use of new technologies. The management accounting unit in organizations provides managers with important and practical information to reduce costs, improve profitability, improve quality, improve organizational resources, improve financial and non-financial performance, improve processes, improve sustainability reporting and improve information technology. In this regard, the management accounting unit is provided as an advisory arm to managers and accompanies managers in practical decisions. Overall, the management accounting unit is effective in improving performance, reducing costs and improving profitability and provides the basis for the development of investment in organizations. The results of the research are consistent with the studies of Sotudeh., et al. (2025) Posadzinska, & Grzeszczak. (2025) and Alsughayer. (2025).

## **CONCLUSION**

The results of the research showed that the research pattern includes the main theme of cost reduction, 2) the main theme of quality improvement, 3) the main theme of profitability improvement, 4) the main theme of process improvement, 5) the main theme of sustainability reporting improvement, 6) the main theme of organizational resource improvement, 7) the main theme of financial and non-financial performance improvement, and 8) the main theme of technology improvement, and 34 basic themes. In this regard, the management accounting unit is provided as an advisory arm to managers and accompanies managers in practical decisions. Overall, the management accounting unit is effective in improving performance, reducing costs, and improving profitability, and provides the basis for the development of investment in organizations.

## **Contribution of Authors**

All authors participated equally in all stages of the research.

## **Ethical Approval**

This research was conducted in compliance with the principles of research ethics and informed consent of the respondents.

## **Sponsor**

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## **Conflict of Interest**

No conflict of interest has been declared by the authors.

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