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Model for Reducing High-Risk Behaviors Among Accountants: A Study Using Multiple Grounded Theory

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Abstract

The present study aimed to develop a model for reducing high-risk behaviors among accountants using a multiple grounded theory approach. In this research, a multiple grounded theory method emerging from the data was employed. This type of research method is based on generating theory inductively through the qualitative analysis of qualitative data. In the present study, the collected data included various forms of information such as observations, interviews, review of the existing literature, participants' memoirs, participation records, and the researcher's own personal reflections. The statistical population of the study consisted of accountants who were members of the Iranian Association of Certified Accountants. Considering the qualitative nature of the study and the use of in-depth interviews, the participants were selected purposively. In this study, interviews were conducted with 14 accounting experts who were members of the Iranian Association of Certified Accountants using the snowball sampling method. The selected participants had at least 5 years of professional experience, a master's degree or higher, and diverse experience in financial and accounting fields. The findings of the study were classified into five categories: causal conditions, contextual conditions, intervening conditions, strategies, and consequences. The results indicate that reducing high-risk behaviors among accountants is a dynamic, interactive, and multilevel process in which causal, contextual, and intervening conditions lead to ethical and performance-related outcomes through organizational and professional strategies. The core category, as the theoretical nucleus, integrates all identified categories into a coherent framework and provides a comprehensive explanation of accountants' professional behaviors within the real organizational context.

Keywords: High-risk behaviors, accountants, accounting ethics, multiple grounded theory.

1. Introduction

Professional behavior and ethical commitment constitute the cornerstone of accounting practice and are considered among the most fundamental requirements for preserving transparency, accountability, and public trust in financial systems. Accountants and auditors play a critical role in ensuring the reliability of financial reporting and supporting organizational decision-making processes. Given the increasing complexity of financial systems, organizational structures, and economic transactions, accountants are continuously exposed to various ethical and behavioral challenges that may lead to the emergence of high-risk and deviant professional behaviors. Such behaviors include manipulation of financial information, concealment of errors, biased reporting, conflicts of interest, violation of confidentiality principles, unethical organizational support, and other dysfunctional practices that threaten organizational integrity and financial credibility (Endrikat et al., 2017; Mashaikhi &

Taheri, 2024; Nahtani et al., 2024). In recent years, growing concerns regarding financial scandals, audit failures, and unethical managerial practices have intensified scholarly attention toward understanding the antecedents, mechanisms, and consequences of high-risk behaviors among accounting professionals (McKenna et al., 2025; Mirbagheri et al., 2025). Consequently, the necessity of developing comprehensive models for reducing such behaviors has become increasingly evident in both academic and professional domains.

High-risk behavior in organizational settings is commonly associated with deviant workplace behavior, unethical decision-making, opportunistic conduct, and violations of professional norms. Deviant workplace behavior refers to voluntary actions that violate significant organizational norms and threaten the well-being of organizations and their stakeholders (Agwa, 2018; D'Silva et al., 2020). Within accounting environments, such behaviors may emerge due to occupational pressure, weak ethical climates, dysfunctional organizational cultures, ineffective leadership styles, and personal motivations associated with self-interest or psychological strain. Research has shown that organizational pressure, especially pressure related to financial performance and managerial expectations, may significantly increase employees' tendency toward unethical pro-organizational behavior (Farasat & Azam, 2022; Wang et al., 2019). In many cases, accountants justify unethical conduct as serving organizational interests, thereby creating a dangerous normalization of deviance within professional settings (Coppins & Weststar, 2023). Such conditions gradually weaken ethical sensitivity and undermine professional judgment, resulting in increased vulnerability to fraudulent or risky practices.

Theoretical perspectives in sociology and organizational behavior provide important foundations for understanding the emergence of deviant and high-risk behaviors. The theory of anomie proposed by Émile Durkheim and later expanded by Lewis Srole emphasizes that weakened social norms, reduced integration, and value instability can generate conditions conducive to deviant behavior (Marks, 1974; Srole, 1956). In organizational contexts, when ethical standards become ambiguous or inconsistently enforced, employees may experience moral disengagement and reduced accountability. Accounting professionals operating in such environments may gradually perceive unethical actions as acceptable or even necessary for survival and success. Contemporary organizational studies similarly indicate that weak ethical climates and inadequate professional socialization increase the likelihood of workplace misconduct and dysfunctional behavior (Mohammadi Nafchi & Alikhani, 2020; Nikbakht et al., 2019). Therefore, organizational ethics should not merely be considered a formal compliance requirement but rather a foundational cultural mechanism shaping employees' professional identity and ethical decision-making processes.

Another important dimension associated with accountants' high-risk behavior is occupational stress and psychological pressure. Accounting and auditing professions are inherently associated with strict deadlines, heavy workloads, performance evaluations, and continuous exposure to financial risk and accountability pressures. Such conditions may contribute to fatigue, burnout, emotional exhaustion, and turnover intention, all of which significantly affect professional judgment and ethical behavior. Previous studies have demonstrated that occupational pressure and stress can reduce employees' ethical sensitivity and increase impulsive or deviant conduct (Howladar et al., 2018; Sari & Januarti, 2024). Moreover, impulsive tendencies and emotional dysregulation may intensify the likelihood of unethical choices and risky professional actions (Jebraeili Rezaei & Davoodizadeh, 2022; Mohammadi Zadeh et al., 2018). In financial environments where accountants face continuous demands for accuracy and performance under limited time resources, stress may impair rational analysis and increase susceptibility to biased decision-making and professional misconduct.

Leadership behavior and managerial practices also play a decisive role in shaping organizational ethics and employees' behavioral patterns. Leadership styles characterized by coercion, bullying, unrealistic expectations, or excessive focus on financial outcomes may create climates that encourage unethical conduct and suppress ethical resistance. Studies have shown that supervisor bottom-line mentality significantly increases unethical pro-organizational behavior among subordinates (Farasat & Azam, 2022). Similarly, organizational bullying and toxic leadership behaviors may contribute to emotional distress, reduced professional commitment, and greater acceptance of deviant practices (Sheikhabdolkarim et al., 2025). Transformational leadership, on the other hand, has been found to reduce deviant workplace behavior by promoting trust, fairness, and organizational support (Howladar et al., 2018). Therefore, understanding the interaction between leadership behavior and accountants' professional conduct is essential for developing effective strategies aimed at reducing high-risk behavior.

Professional independence and conflict-of-interest management represent additional critical dimensions influencing accountants' ethical performance. Independence is widely recognized as one of the central principles of accounting and auditing professions because it directly affects objectivity, reliability, and public confidence in financial reporting. Threats to professional independence, including financial incentives, managerial influence, personal interests, and organizational pressure, may significantly impair ethical judgment and professional neutrality (Bhattacharyya, 2024; Nahtani et al., 2024). Furthermore, cognitive biases such as anchoring and adjustment bias can distort financial analysis and professional evaluations, increasing the likelihood of inaccurate or unethical decisions (Blay et al., 2018). Research has also highlighted the importance of whistleblowing systems and ethical monitoring mechanisms in strengthening accountants' resistance against fraudulent activities and unethical organizational practices (Latan et al., 2018; Wijayanti et al., 2024). Consequently, strengthening professional independence and institutional accountability mechanisms constitutes an essential component of reducing high-risk accounting behavior.

Technological developments and the digitalization of financial systems have simultaneously created new opportunities and challenges for ethical accounting practice. The expansion of digital financial systems, online communication platforms, and technologically advanced fraud mechanisms has increased the complexity of financial monitoring and forensic accounting processes. Modern organizations increasingly rely on forensic accounting techniques and digital fraud detection systems to identify suspicious transactions and prevent financial misconduct (Afriyie et al., 2023; Daraojimba et al., 2023; Ozkul & Pamukcu, 2012). At the same time, digital environments may intensify ethical risks through increased anonymity, reduced interpersonal accountability, and faster dissemination of manipulated information. Interactive communication platforms and digital corporate communication systems may also influence accountants' ethical behavior and stakeholder relationships (Lee & Zhong, 2022). Therefore, reducing high-risk behaviors among accountants requires not only ethical training and organizational reform but also adaptation to the changing technological environment of financial professions.

Religiosity, moral identity, and individual personality traits are likewise recognized as influential factors in ethical decision-making and professional conduct. Research has demonstrated that religiosity may strengthen ethical awareness and reduce the intention to engage in fraudulent or unethical actions (Sulaiman et al., 2021; Wijayanti et al., 2024). Individuals with stronger moral identities are generally more resistant to organizational pressure and less likely to participate in unethical pro-organizational behavior (Wang et al., 2019). Conversely, Machiavellian traits, conspiracy thinking, and self-serving rationalizations may increase the likelihood of unethical decision-making and manipulation of financial information (Wijayanti et al., 2024). Understanding the interaction between individual personality factors and organizational conditions is therefore necessary for constructing comprehensive explanatory frameworks related to accountants' high-risk behavior.

The accounting literature has increasingly emphasized the importance of integrated ethical decision-making models for promoting professional responsibility and reducing organizational misconduct. Grounded theory studies have shown that ethical behavior among accountants emerges through dynamic interactions among organizational culture, professional identity, leadership practices, ethical training, and contextual pressures (Mashghouli Chafi et al., 2021; Pourdadashi et al., 2020). These findings suggest that high-risk behaviors cannot be explained solely through isolated individual or organizational variables; instead, they should be understood as multidimensional and context-dependent phenomena shaped by complex interactions among ethical, social, professional, and psychological factors. Despite the growing body of research on organizational ethics and deviant workplace behavior, there remains a significant gap in developing comprehensive and contextually grounded models specifically focused on reducing high-risk behaviors among accountants, particularly through qualitative and grounded approaches capable of capturing the complexity of real professional experiences.

Methodologically, grounded theory provides a valuable framework for exploring hidden processes, behavioral patterns, and contextual dynamics associated with organizational phenomena. Unlike purely quantitative approaches that focus primarily on variable relationships, grounded theory enables researchers to construct explanatory models directly from participants' lived experiences and professional realities. Such approaches are particularly useful in examining ethical and behavioral issues where contextual interpretation, professional meaning, and organizational interactions play essential roles (Harrer et al., 2021;

Wickham et al., 2019). By integrating empirical experiences with conceptual analysis, grounded theory facilitates the identification of core categories and interconnected processes underlying high-risk professional behavior. In accounting contexts characterized by ethical ambiguity, organizational pressure, and professional responsibility, this methodological approach offers substantial potential for generating nuanced and practically relevant theoretical models.

Given the increasing prevalence of ethical challenges, organizational misconduct, and professional pressures within accounting environments, alongside the limited availability of comprehensive qualitative models explaining the reduction of high-risk behaviors among accountants, the present study aims to develop a grounded theoretical model for reducing high-risk behaviors among accountants through identifying the causal, contextual, intervening, strategic, and consequential factors shaping ethical and professional behavior in accounting practice.

2. Methods and Materials

In this study, grounded theory emerging from the data was employed. Grounded theory is a research methodology in the social sciences developed by the two American sociologists Barney Glaser and Anselm Strauss in 1967. This type of research method is based on generating theory inductively through the qualitative analysis of qualitative data. In the present study, the collected data included various forms of information such as observations, interviews, review of the existing literature, participants' memoirs, participation records, and the researcher's personal reflections. One of the data collection methods used in this study was interviewing. The statistical population of the research consisted of accountants who were members of the Iranian Association of Certified Accountants. Considering the qualitative nature of the research and the use of in-depth interviews, the sample was selected purposively. In this study, interviews were conducted with 14 accounting experts who were members of the Iranian Association of Certified Accountants using the snowball sampling method. The selected participants had at least 5 years of professional experience, a master's degree or higher, and diverse experience in financial and accounting fields. Access to these experts was achieved through direct contact with association members and referrals by other specialists, and throughout the process, efforts were made to ensure diversity in experience and expertise.

3. Findings and Results

In the present study, open coding was conducted as the first stage of qualitative data analysis. The purpose of open coding was to identify behavioral and personality elements, concepts, and characteristics related to accountants' high-risk behaviors without applying any predetermined categorization or classification. This stage enabled the extraction of initial codes. Qualitative data analysis was conducted based on the multiple grounded theory approach. The aim of open coding was to identify the major concepts, themes, and patterns associated with accountants' high-risk behaviors. In this process, the interviews were first examined individually, and the text of each interview was extracted. Subsequently, careful attention was paid to the statements and concepts expressed by each participant in order to identify the initial codes related to the research topic.

In this study, 160 empirical codes and 113 theoretical codes were initially collected, each representing key concepts related to accountants' high-risk behaviors. In order to reduce overlap and extract coherent concepts, all codes were carefully reviewed and analyzed. During this process, common concepts among the theoretical and empirical codes were identified and merged to eliminate overlaps and provide an integrated representation of the indicators of accountants' high-risk behaviors and their influencing factors. Moreover, codes with unique and non-repetitive concepts remained unchanged. The outcome of this process was the development of a final table consisting of 160 integrated codes, each representing an independent or merged concept along with all related sources. This table incorporates both theoretical foundations and empirical evidence and provides the basis for a more comprehensive and accurate analysis of the key concepts of the study. Accordingly, this method ensured consistency between theoretical and empirical data and enabled the derivation of valid and structured findings regarding professional behavior and organizational ethics.

Following the open coding stage and the identification of initial codes, the next stage involved axial coding. The primary objective of this stage was to identify the components and categories associated with reducing accountants' high-risk behaviors. In this study, 160 empirical codes and 113 initial theoretical codes were identified, and after merging common concepts and removing repetitive codes, 160 final codes remained. In axial coding, efforts were made to transform scattered and unique codes into principal axes and related sub-axes. In addition to enhancing data coherence, this process provided the necessary foundation for extracting the main themes and components related to reducing accountants' high-risk behaviors.

Table 1. Results of Axial Coding: Identification of Components for Reducing High-Risk Behaviors Among Accountants

Main Category	Subcategory	Initial/Open Codes
Ethical and Professional Culture	Weak Ethical Culture and Ethical Maturity	Weak ethical culture and professional ethics at higher levels, lack of an organizational culture based on professional ethics, weak ethical maturity and individual ethical framework
Ethical and Professional Culture	Training and Institutionalization of Professional Ethics	Training ethical norms and creating a supportive environment, indicators and skills of professional ethics, ethical training and socialization, interdisciplinary education and resolution of technical and ethical conflicts
Professional Independence and Objectivity	Threats to Professional Independence	Violation of professional independence and disclosure of confidential information, weakening of professional independence in the face of personal interests, threats to and weakening of professional independence
Professional Independence and Objectivity	Adherence to Professional Principles and Conflict of Interest Control	Attention to conflict-of-interest control and adherence to ethical commitments, management of conflicts of interest and prevention of abuse, balancing personal and organizational interests
Leadership and Management Behavior	Impact of Leadership and Managers' Behavior	Effects of unethical leadership behavior and violations on professional credibility and commitment, bullying, pressure, and weak leadership style, leadership style and its influence on high-risk behaviors and rumor spreading
Leadership and Management Behavior	Organizational and Environmental Pressures	Organizational and environmental pressures, organizational pressure for unprofessional support, motivational and environmental pressure on high-risk behavior, role ambiguity and ineffective leadership style
Mental Health and Motivation	Fatigue, Stress, and Turnover Intention	Job fatigue, stress, and turnover intention, time-budget pressure and its effect on quality and decision-making, pressure from supervisors and peers and turnover intention, psychological consequences of pressures on quality and decision-making
Mental Health and Motivation	Motivation and High-Risk Behavior	Conspiracy thinking, organizational pressures and high-risk mentality, reduction of fraudulent intentions through altruism and religiosity, rationalization of violations and changes in ethical beliefs
Performance Quality and Control	Reporting Quality and Internal Control	Decline in reporting quality and data distortion, concealment, biased reporting and information distortion, financial decision-risk analysis, monitoring financial performance and systems
Performance Quality and Control	Compliance with Standards and Documentation	Compliance with standards and tax regulations, attention to legal compliance and regulatory adherence, accurate documentation and process improvement, internal quality control and reduction of error opportunities
Professional Behavior and Interactions	Interaction with Managers and Personnel	Effect of behavior on personnel and managers, trust-building with managers and personnel, promotion of teamwork and trust-building, attention to experience, expertise, and continuous training
Professional Behavior and Interactions	Behavior Toward Clients and Stakeholders	Managing behavior toward clients and investors, attention to the social effects of decisions, increasing team trust and attention to stakeholder satisfaction
Organizational Culture and Professional Identity	Professional Identity and Commitment	Professional identity, commitment and the effect of control resources, strengthening ethical commitment and reducing high-risk behaviors, adherence to professional ethics, enhancement of professional identity
Organizational Culture and Professional Identity	Organizational Culture and Work Climate	Organizational culture and its effect on ethical decision-making, organizational culture based on professional and technological standards, enhancement of transparency and adherence to professional standards
High-Risk Behavior and Prevention	Identification and Prevention of Errors	Identification, education, and prevention of professional errors, identification of potential threats and operational risks, prevention of emotional decision-making, reduction of errors and risks
High-Risk Behavior and Prevention	Reduction of Unprofessional Behaviors	Identification of unprofessional behaviors, management of conflicts of interest and prevention of abuse, attention to conflict-of-interest control and supervisory frameworks, adherence to individual ethical commitments
Professional Decision-Making	Effects of Pressure and Environmental Conditions	Impact of turnover intention on professional commitment, reconstruction of ethical resilience and changes in ethical beliefs, evaluation of economic and occupational pressures, analysis of the effects of high-risk behavior
Professional Decision-Making	Improvement of Skills and Processes	Improvement of professional and specialized skills, improvement of organizational and managerial decision-making, review of financial system performance and accurate financial statement analysis, improvement of internal processes and reduction of error opportunities
Ethics and Transparency	Adherence to Ethical Principles	Adherence to ethical principles, ethical disclosure and psychological empowerment, adherence to individual ethical commitments
Ethics and Transparency	Reporting and Information Protection	Enhancement of financial information transparency and honest reporting, protection of data confidentiality and information privacy

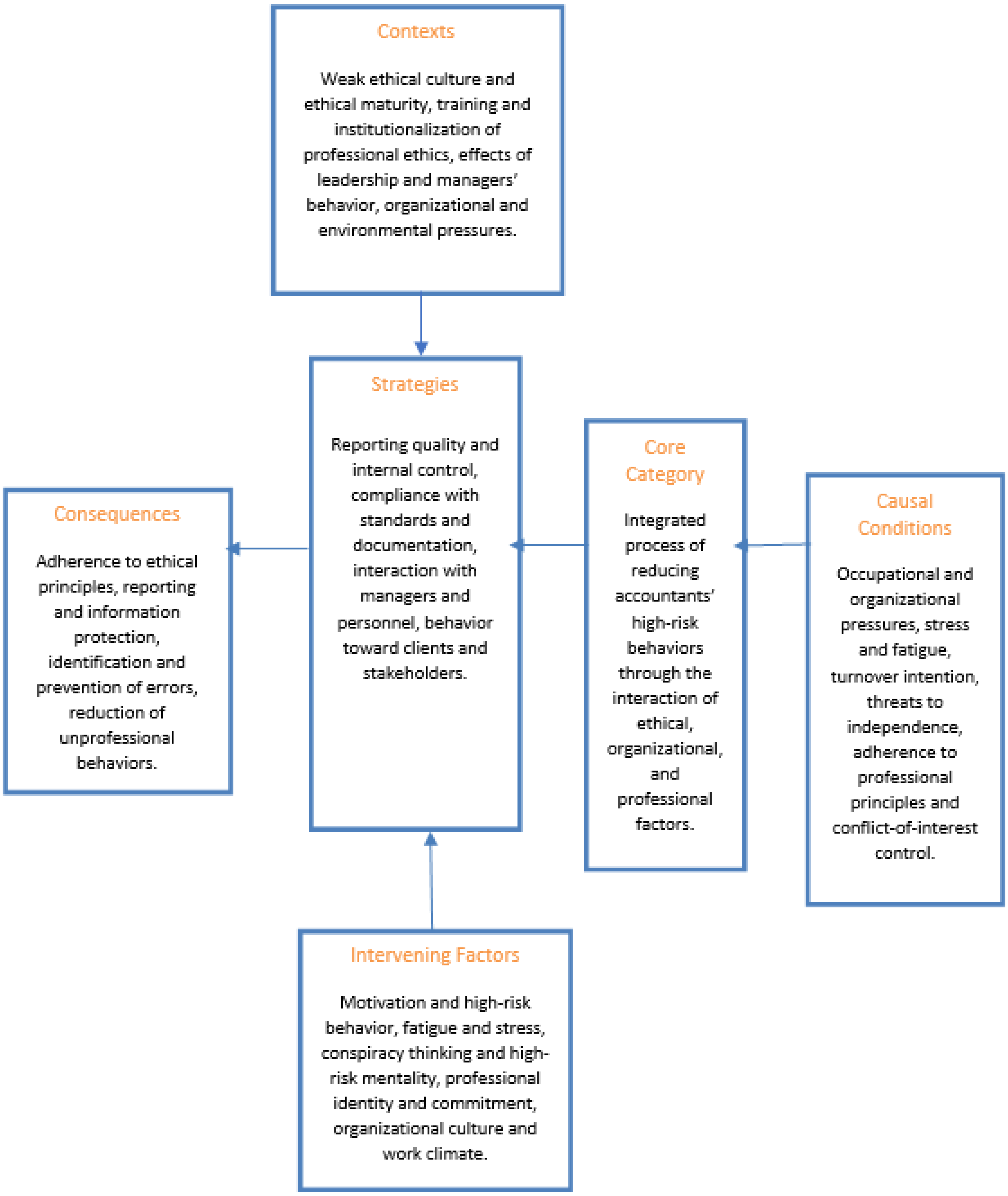

Figure 1. Paradigmatic Model of Reducing High-Risk Behaviors Among Accountants

4. Discussion and Conclusion

The findings of the present study demonstrated that reducing high-risk behaviors among accountants is a multidimensional, dynamic, and interactive process shaped by the interplay of ethical, organizational, psychological, and professional factors. The grounded theory analysis revealed that causal conditions such as occupational pressure, stress, fatigue, turnover intention, threats to professional independence, and conflict-of-interest pressures contribute significantly to the emergence of high-risk professional behavior among accountants. Simultaneously, contextual conditions including weak ethical culture, inadequate ethical maturity, organizational pressure, ineffective leadership behavior, and insufficient institutionalization of professional ethics create an environment in which unethical or risky behaviors are more likely to occur. The identified strategies, including strengthening internal controls, improving reporting quality, adherence to professional standards, documentation processes, and constructive interactions with managers and stakeholders, were shown to play a key role in reducing unethical conduct and promoting ethical accountability. The findings further indicated that the implementation of these strategies leads to important consequences such as enhanced ethical compliance, improved transparency, reduction of professional errors, and prevention of unprofessional behavior. Overall, the paradigmatic model extracted from the data suggests that ethical accounting behavior is not merely an individual characteristic but rather the outcome of continuous interaction between organizational systems, professional identity, leadership structures, and contextual pressures.

One of the central findings of this study was the significant role of organizational and occupational pressures in shaping accountants' high-risk behavior. Participants repeatedly emphasized that heavy workloads, time-budget constraints, managerial expectations, and fear of job insecurity create conditions that encourage unethical decision-making and weaken professional judgment. These findings are highly consistent with previous research indicating that occupational stress and organizational pressure significantly contribute to deviant workplace behavior and unethical pro-organizational conduct (D'Silva et al., 2020; Farasat & Azam, 2022; Howladar et al., 2018). The findings also align with studies demonstrating that pressure from supervisors and organizational performance demands may normalize unethical practices when employees perceive such behaviors as necessary for maintaining employment or organizational approval (Wang et al., 2019). In the accounting profession, where accuracy, compliance, and financial accountability are constantly monitored, prolonged exposure to pressure may gradually reduce ethical sensitivity and increase emotional exhaustion. The present findings therefore support the argument that occupational stress should not be considered solely a psychological issue but also an ethical risk factor influencing organizational integrity and professional conduct.

The study further highlighted the critical importance of ethical culture and ethical maturity in reducing high-risk behaviors among accountants. Participants frequently referred to the lack of ethical institutionalization, weak ethical leadership, and insufficient organizational commitment to professional values as major contributors to risky and dysfunctional behavior. These findings are strongly supported by prior research emphasizing the role of organizational ethics in shaping professional behavior and reducing misconduct (Mohammadi Nafchi & Alikhani, 2020; Nikbakht et al., 2019). Ethical culture influences employees' perceptions regarding acceptable behavior, accountability standards, and professional responsibility. When organizations fail to reinforce ethical norms consistently, employees may experience moral ambiguity and become more vulnerable to rationalizing unethical practices. The findings also support the theoretical assumptions of anomie theory proposed by Émile Durkheim and later elaborated by Lewis Srole, which suggest that weakened normative systems increase the likelihood of deviant behavior (Marks, 1974; Srole, 1956). In professional accounting contexts, ethical instability may undermine collective accountability and encourage opportunistic behavior, especially when financial or organizational pressures intensify.

Another important finding concerned the influence of leadership behavior and managerial practices on accountants' professional conduct. The results showed that bullying, coercive leadership styles, excessive performance pressure, and weak managerial ethics significantly contribute to the emergence of high-risk behaviors. Conversely, supportive leadership and ethical management practices were associated with greater professional commitment and ethical compliance. These findings correspond closely with studies indicating that supervisor behavior and leadership style strongly affect employees' ethical decision-making and workplace behavior (Farasat & Azam, 2022; Howladar et al., 2018). The findings are also consistent with recent research examining bullying behaviors among auditors and accountants, which identified toxic professional environments as major predictors of unethical and psychologically harmful conduct (Sheikhabdolkarim et al., 2025). In accounting environments characterized by hierarchical control and strict performance evaluation, leadership behavior becomes a powerful determinant of ethical climate. Managers who prioritize financial outcomes without emphasizing ethical responsibility may unintentionally reinforce unethical practices and reduce employees' willingness to resist organizational misconduct.

The role of professional independence and conflict-of-interest management also emerged as a central component in reducing accountants' high-risk behavior. Participants described threats to professional independence, pressure from organizational stakeholders, and conflicts between personal and organizational interests as major ethical challenges affecting professional judgment. These findings align with previous literature emphasizing the importance of independence, objectivity, and ethical neutrality within accounting and auditing professions (Bhattacharyya, 2024; Nahtani et al., 2024). Professional independence represents one of the most essential principles for ensuring reliable financial reporting and public trust. When accountants experience pressure to prioritize organizational goals or personal interests over ethical standards, the risk of information manipulation and biased reporting increases substantially. The findings further support studies on whistleblowing and ethical accountability, which suggest that transparent reporting systems and ethical monitoring mechanisms can reduce opportunities for misconduct and encourage professional responsibility (Latan et al., 2018; Wijayanti et al., 2024). Therefore, strengthening institutional safeguards and ethical oversight mechanisms is crucial for protecting professional integrity.

The findings additionally demonstrated the importance of psychological and motivational factors in shaping accountants' ethical behavior. Participants highlighted fatigue, stress, conspiracy thinking, emotional pressure, and reduced motivation as influential contributors to risky professional conduct. These findings are consistent with research indicating that emotional exhaustion and impulsive tendencies increase susceptibility to deviant behavior and unethical decision-making (Jebraeili Rezaei & Davoodizadeh, 2022; Mohammadi Zadeh et al., 2018). Occupational stress may impair cognitive processing and ethical reasoning, leading employees to adopt short-term or self-protective strategies that conflict with professional standards. Moreover, the findings suggest that conspiracy thinking and high-risk mentalities may weaken trust in organizational systems and increase rationalization of unethical conduct. Such findings support previous studies indicating that moral disengagement and psychological strain contribute significantly to unethical pro-organizational behavior (Coppins & Weststar, 2023). In this regard, ethical behavior among accountants should be understood not only as a technical or regulatory issue but also as a psychological process shaped by emotional well-being and organizational support.

Another important finding of this study was the role of organizational culture and professional identity in reducing high-risk behaviors. Participants emphasized that organizations promoting ethical values, professional commitment, transparency, and teamwork create environments that discourage misconduct and strengthen accountability. These findings are consistent with earlier studies highlighting the importance of ethical socialization and professional identity development among accountants (Mashghouli Chafi et al., 2021; Mirhosseini et al., 2022). Professional identity functions as an internal regulatory mechanism that guides ethical decision-making and reinforces commitment to professional standards. Accountants with stronger professional identities are more likely to resist unethical pressure and prioritize ethical obligations over short-term organizational gains. The findings also support studies suggesting that religiosity, moral identity, and altruistic values contribute positively to ethical conduct and reduce fraud intention (Sulaiman et al., 2021; Wijayanti et al., 2024). Thus, cultivating ethical identity and organizational commitment may significantly reduce vulnerability to high-risk behavior in accounting environments.

The present study also revealed the significance of reporting quality, internal controls, and professional documentation as strategic mechanisms for reducing unethical behavior. Participants repeatedly emphasized that transparent reporting systems, accurate documentation, compliance with standards, and effective internal controls reduce opportunities for manipulation and professional misconduct. These findings are supported by prior literature emphasizing the importance of forensic accounting, fraud detection systems, and financial monitoring mechanisms in preventing unethical financial practices (Afriyie et al., 2023; Daraojimba et al., 2023; Ozkul & Pamukcu, 2012). Internal controls function not only as technical procedures but also as ethical safeguards that reinforce accountability and reduce ambiguity in professional responsibilities. Moreover, the findings align with studies showing that cognitive biases and poor analytical processes can increase reporting errors and unethical financial decisions (Blay et al., 2018). Therefore, strengthening professional processes and monitoring systems constitutes a critical strategy for reducing accountants' exposure to ethical risks.

The findings further demonstrated that interaction quality with managers, personnel, clients, and stakeholders significantly affects ethical behavior among accountants. Positive communication, trust-building, teamwork, and stakeholder-oriented behavior were associated with lower levels of professional risk and greater ethical commitment. These findings are consistent with social exchange perspectives suggesting that supportive organizational relationships strengthen ethical reciprocity and reduce unethical conduct (Wang et al., 2019). Furthermore, interactive communication environments may improve transparency and accountability by encouraging ethical dialogue and collaborative problem-solving (Lee & Zhong, 2022). In contrast, environments characterized by distrust, poor communication, and interpersonal conflict may intensify psychological pressure and encourage concealment or unethical reporting practices. Consequently, organizations should recognize interpersonal relationships and communication quality as central components of ethical organizational culture.

Methodologically, the grounded theory approach used in the present study enabled the extraction of a comprehensive and contextually grounded model explaining the reduction of accountants' high-risk behavior. Unlike variable-centered quantitative studies, this approach allowed the identification of dynamic relationships among causal, contextual, intervening, strategic, and consequential factors through participants' lived experiences. The findings therefore contribute to the accounting ethics literature by presenting a multidimensional explanatory framework integrating organizational, psychological, professional, and ethical dimensions simultaneously. The model developed in this study also complements earlier grounded theory studies focused on unethical pro-organizational behavior and ethical decision-making among accountants and auditors (Mashghouli Chafi et al., 2021; Pourdadashi et al., 2020). In addition, the study extends existing literature by emphasizing the interconnected role of stress, organizational culture, leadership behavior, professional identity, and ethical institutionalization in reducing risky professional conduct.

Overall, the findings of the present study indicate that reducing accountants' high-risk behavior requires an integrated and multidimensional approach involving ethical leadership, organizational support, professional independence, psychological well-being, ethical training, and strong internal control systems. Ethical behavior cannot be achieved solely through formal regulations or punitive monitoring systems; rather, it requires the development of organizational cultures that reinforce transparency, accountability, professional identity, and ethical maturity. The grounded model extracted from this study demonstrates that ethical accounting behavior emerges through continuous interaction between individual values and organizational structures, and therefore sustainable reduction of high-risk behavior requires simultaneous attention to both personal and systemic dimensions of professional practice.

One limitation of the present study was the relatively limited sample size and the qualitative nature of the research, which may restrict the generalizability of the findings to broader accounting populations. In addition, the study relied primarily on self-reported experiences obtained through interviews, and participants may have been cautious in discussing unethical behaviors due to professional sensitivity and social desirability concerns. The study was also conducted within a specific professional and cultural context, which may influence the transferability of the findings to other organizational or national settings.

Future research could employ mixed-method or quantitative approaches to test and validate the grounded model developed in the present study across larger samples and different organizational environments. Comparative studies between public and private accounting sectors, cross-cultural investigations, and longitudinal analyses examining changes in ethical behavior over time may provide deeper insights into the mechanisms underlying high-risk professional conduct. Future studies may also examine the influence of emerging technologies, artificial intelligence, and digital financial systems on accountants' ethical decision-making and professional risk behavior.

Organizations and professional accounting associations should prioritize the development of ethical organizational cultures through continuous ethics education, supportive leadership practices, and transparent accountability systems. Establishing effective whistleblowing mechanisms, strengthening internal controls, reducing excessive occupational pressure, and promoting professional independence may substantially reduce the likelihood of unethical and high-risk behavior. Additionally, organizations should pay greater attention to accountants' psychological well-being, professional identity development, and interpersonal communication quality in order to foster ethical resilience and sustainable professional conduct.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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