



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

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ABSTRACT

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 18 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 12 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.

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1. Introduction

*W*ith increasing environmental changes and pressures on companies, the need for transformational leaders is felt more than in the past; Leaders who can intelligently understand the environmental conditions with their guidelines and apply a suitable strategy according to those conditions (Eliyana and Ma'arif, 2019). Creating a mechanism to identify, train and retain people in companies is very necessary (Korzynski et al. 2020: 211). Succession planning is the process of identifying people who can realize targeted development plans in the company in the future. This process identifies the most suitable people in the company and creates a stable attitude towards collecting, analyzing and recording information related to the capabilities of managers to develop human resources. In fact, this process is providing services and training and supporting managerial talents for each of the managers and is a strong supporter of the policy of developing and promoting human resources from within the company (Karimi et al., 2020).

Rebecca (1996) considers succession planning as a defined program that the company implements to ensure the continuity of its managers in all key positions, relying on educational and training activities to empower internal talents. Hills (2009), believes that succession is an intelligent talent management strategy that can maintain talent from within the company and assure the company of the skills needed to respond to rapid environmental changes. (Bano et al., 2022) Succession can be used as an attempt should be made to determine the number of qualified managers and staff required to cover support events such as retirement, death, illness and promotion. This definition includes company capacities and management strategies (Ahmadzadeh and Mehdizadeh Ashrafi, 2022). This is a targeted program to prepare the company to fill unfilled positions. This process is a strategic, organized and trackable program to improve the abilities of potential leaders through gaining experience such as job rotations. Intentional training is aimed at holding higher positions in the company (Pavan Beng et al., 2023).

Succession is a program in which one or more potential successors are selected for key positions, these people develop their careers and are continuously promoted (Keerio et al., 2022). Succession planning is a subset of workforce planning in which key positions in the company are designated and employees are prepared to fill them. This process requires identifying gaps between the workforce current work and the workforce needed in the future. Succession is a systematic method of determining the company's future management needs and developing high-potential employees to meet those needs (Kumar, 2022). According to the definition of the Treasury Board of Canada Secretariat in 2007, planning And succession management requires a strategic and systematic approach to identify, develop and maintain talent for it A group of key businesses that are projected in line with the current and anticipated goals of the business, see succession as a strategic tool to target issues caused by people leaving and also a bridge between the knowledge gap created due to people leaving (Sheikhi et al., 2021).

The World Accounting Association and the Succession Association have granted Accountant magazine exclusive access to the results of one of their surveys. This survey shows that many audit institutions have come to the understanding that it is necessary to implement succession programs to prevent losses caused by the departure of senior and key people. In this regard, each person in the institution should be strong. In such a case, a strong institution is created that is not dependent on a person. If the institution is based on a person, when that person leaves the institution, the audit institution will be weakened; because the institution relied on the special skills of that person. Instead, it should be planned in such a way that people are ready to assume and fulfill different roles and tasks in the institution, so that if someone leaves the audit institution, there is a possibility of replacement.

At the same time, the Court of Audit of Iran also announced that in order to fulfill its important supervisory duties in the future and in accordance with the aforementioned changes and developments and to advance its goals, it

needs a comprehensive and complete plan in an efficient succession system with the required capabilities. It is specialized in various technical fields. Due to the different areas of work, changing priorities, significant volume of audit matters, great difference in the complexity and frequency of issues that can be reviewed in the institutions under review, it is necessary to implement the succession model that provides the mentioned goals in the Audit Court of the country. This efficient succession system includes structuring, policy making, policy setting and planning, measurement and evaluation, empowerment and development and evaluation of the effectiveness of programs, and the three key components of the model include the individual characteristics of human resources, moral capabilities, and quality and quantity. Training is so that ultimately managers and decision makers in the Court of Accounts will be able to create and develop the model of succession in the organization in a more effective and systematic way.

The innovation of the current research is the analysis of the consequences of not paying attention to succession planning in audit institutions for the first time in the field of study. It also informs managers and employees of institutions about the importance of succession planning. Due to the fact that so far no significant research has investigated the succession phenomenon in the accounting profession and its institutions, the present study tries to prevent the weakening of audit institutions when key employees leave by identifying and ranking the consequences of not using the succession system. To ensure the sustainability of the company. Succession program is a new approach in audit institutions, which has been especially noticed by researchers in this field in recent years (Mihaylov & Zurbruegg 2020; Mucherumuhia & Kagiri, 2018). This research is a novel and applied research in terms of the work challenges of auditing institutions. In terms of methodology, the current research is a mixed research in the analogical inductive paradigm. According to the stated content, the purpose of the current research is to identify and prioritize the consequences of not using the succession system in audit institutions.

2. Literature Review

Bae et al., (2023), showed that CEO succession planning mitigates the negative association between CEO performance and market reactions to CEO turnover announcements. Further analyses reveal that our results are driven by firms with strong corporate governance. Karaevli & Douglas (2023), concluded that corporate report card, an assessment of the extent to which these emerging practices can help companies adapt to environmental change in 4 areas. The final section contains guidelines for improving the succession planning process in an organization. The results of Jasir et al., (2022), showed that the responses are mixed with regard to governance challenges (duality, gender, internal control, transparency, etc.). The sustainability of family businesses relies on many aspects, such as national regulations, corporate systems and the succession process. Finally, most of the respondents from medium-sized companies opined that incorporating CG is a time-consuming and expensive process. Mehreen and Ali (2022), showed that succession planning generates a pool of skilled and talented employees, which creates a competitive edge for banks having skilled employees and reduces recruitment costs. Research contributes to theoretically and empirically exploring the association between employee development factors (training and development and employee orientation) and employee performance via succession planning to retain talented employees in the organization. Oradi (2021), showed that the positive effects of insider CEOs on ARL and audit fees are more pronounced when firms are audited by private audit firms. The results remain robust after controlling for firm-level fixed effects, addressing endogeneity issue, and running several sensitivity tests. Obianuju (2021), showed that interest in SP fluctuated over the last decade, and that South America and Oceania were the least represented by SP scholarship. The spread between conceptual and empirical SP articles were skewed towards the former, and survey was the most popular data collection method. Five themes were identified, with the most striking finding being that that if the ‘going concern’ principle of

organizations is to be achieved, management must make deliberate efforts to formalize the SP process with the clear understanding that it is a continuous, transparent and participatory process, and thus a crucial management imperative. Renuka & Marath (2021), showed that GS has a significant positive effect on the success of the succession process. GS has a significant positive effect on management succession planning. Management succession planning partially mediates the relationship between GS and perceived success of the succession process. Sohu (2020), showed that the all studied variables such as coaching and mentoring, training and development and performance management have significant impact succession planning. However, performance management revealed highest impact due to beta and significant value on succession planning in service sector of Pakistan. It is highly recommended to service sector in Pakistan for better results of succession planning, the studied factors should be considered. Mihaylov and Zurbruegg (2020), showed that in contrast to verbal or absent succession arrangements, formal written succession plans are both positively associated with the use of financial risk management practices and with superior financial performance in family businesses.

The innovations of this article are challenges of succession system in auditing institutions; prioritizing the importance of succession system indicators in auditing institutions; explaining the consequences of not using the succession system in audit institutions.

Succession program

Succession training is systematic training in which personal and professional training is combined with strategy and ensures that the company is ready to fill any important position that becomes vacant at the right time with the right people (Umans et al. 2021). Succession management and planning is a systematic and specialized effort by an organization to ensure the survival and continuity of leadership in key positions, to maintain and develop intellectual and knowledge capital in the future, and to encourage people's

progress (Tao and Zhao, 2019). Succession management includes succession planning and all continuous operations and processes that develop and nurture successors throughout the year. Succession management for the future success of the organization takes a concerned future view of competencies, positions and leadership positions and does not only deal with replacement needs (Arдын et al., 2023). Succession planning is a role transition strategy that protects the company from turbulence after its most important people are faced with new opportunities, retirement, or death. Succession planning involves mutual training of employees to develop skills, knowledge of the company and a comprehensive understanding of the company. Succession planning assesses each individual's skills, identifies potential replacements both internally and externally and in the case of internal alternatives, it trains those employees to prepare for assuming responsibility (Schepker et al., 2018). Edosi (2018) considers succession planning to identify and develop potential successors for the main positions of the company through the process of evaluating and regularly training competent employees for the transfer process, in order to succeed the company. Succession planning is a form of risk management that focuses on the activities that should ideally occur if a key executive leaves the company. While succession planning is dynamic and tries to maintain the continuity of leadership through the development of talents in the company or through planned activities. The purpose of the simple replacement program is to identify a manager who can replace the previous manager with a fixed status, while the succession plan is a long-term plan and a tool to create opportunities with benefits such as innovation and change (Mehreen and Ali, 2022). According to research at the University of Pennsylvania, the general goals of the succession management system:

- ✓ Identifying replacement needs as a tool for developing and training people;
- ✓ Providing job opportunities for talented people in management ranks;

- ✓ Prepare for the sudden loss of people at key levels of the company for any reason;
- ✓ Increasing the pool of talents from upgradable employees

According to the knowledge they have acquired over the years, accountants provide different services to different companies and businesses. In general, these people have access to a virtual desk with accounting systems in particular, and the entire accounting team and the tax department can access important financial files and documents in a safe and efficient environment. When the business activities of companies are expanding, it is necessary to entrust the accounting of the company to professionals in this field. In fact, this time is the best time to implement succession programs (Geib and Boenigk, 2022).

Succession models and patterns

The implementation of different programs and succession models depends on the national culture, organizational culture and the values and attitudes of top managers. Keeping this point in mind, models and patterns have been presented for the implementation of succession programs include:

1. The Seven-Pointed Star Model (Rothwell)

In order to provide a systematic strategy and program for succession in organizations, Rothwell presented a model that can be used to implement and manage succession planning in organizations.

In his model, he mentions 7 steps for succession planning are: Creating a basis for succession planning, evaluating current job requirements, evaluating individual performance, evaluating future job requirements, evaluating individual talents, filling the training gap, and evaluating the succession plan.

2. Leadership Pipeline Model (Charan & et al.)

Leadership channel is a term that examines leadership paths in the succession process. This model shows that leading through any path in the leadership channel requires that leaders learn new ways of managing and leading.

3. Acceleration Pool Model (Byham & et al.)

In this model, the main assumption is that in every organization there is a set of talents and abilities that should be trained and trained. This model also has 5 stages:

Identifying suitable people with high potential, identifying development opportunities, prescribing suitable solutions, ensuring the formation of development opportunities and reviewing work progress and determining new plans.

4. Operation of Succession Management (Comparison of Three Major Models) (Kim)

Kim sought to summarize the past three models by presenting a comprehensive model. Based on this, he presented a four-dimensional model that includes: policy, evaluation of candidates, development of candidates and evaluation of succession management system. The mentioned models mainly focused on the private sector and organizations in the field of trade, industry, etc. Regarding the application of these models in the public sector, various authors such as Rothwell have stated that the implementation of these models in the public sector faces its own limitations. Of course, it should be stated that with succession studies, it is possible to realize that although the implementation of the succession process is different in organizations. But most organizations use a similar method in nature. Capability model drawing, 360-degree evaluation, performance management system, improvement of talented people and creation of talent funds are among the components that can be seen in most succession models (Litifi et al., 2016)

3. Methodology

This research is based on qualitative and quantitative mixed research in deductive-inductive paradigm. In terms of purpose, it is applied, and in terms of gathering information, it is among descriptive survey researches. The current research method is fuzzy Delphi. In this method, the mental data of experts is converted into almost objective data. The basis of the Delphi method is a structured process for collecting and summarizing the knowledge obtained from a group of experts (Hashim et al., 2022). The advantage of the fuzzy Delphi method is to pay attention to each of the opinions and integrate them to achieve group agreement (Hashemi Petrudi et al., 2022). The statistical population of this research was the professors and experts in the field of accounting, management and Audit partners in the qualitative section, and according to the purpose of the research, sampling in this research was done in a purposeful way using the snowball technique and in the number of 18 people.

The sample size was determined using the principle of theoretical saturation in such a way that no new factors were identified after interviewing the 16th and 17th people, and the interview process with the 18th person ended. Interviews in the qualitative section were conducted face-to-face with open-ended questions, and then the effective factors were identified using an open, central and selective coding process. To ensure the correctness of coding and extraction of concepts, the codes obtained from the interviews were again provided to the interviewees to ensure the approval of the extracted codes by the interviewees. The goal is to reach the interviewee's main idea. The statistical population in the quantitative section is the managers of auditing companies, and the available sample size is 30 people using the non-probability sampling method. The adequacy of the sample was checked and confirmed using the KMO test. The data collection tool was an interview in the qualitative part and a questionnaire in the quantitative part, the validity and reliability of which were confirmed using the CVR index, Cohen's kappa test and retest. To measure the CVR index, the degree of

necessity of the concepts was questioned. In Cohen's Kappa test, according to the amount of significant number and the value of the test, which is higher than 60%, it indicates the necessary reliability. The validity of the content of the questionnaire of this study was confirmed by using the expert opinions of five people familiar with the subject of the research.

Table 1. Checking the adequacy of the sample

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.814
Bartlett's Test of Sphericity	Approx. Chi-Square	82.641
	df	29
	Sig.	.000

Source: Research findings

Table 2. Cohen's Kappa reliability test

		Value	Error	Approx. T	Significance level
Measure of Agreement	Kappa	.688	.120	6.513	.000

Source: Research findings

Table 3. Content validity ratio and Cohen's Kappa index separately

Variable	Kappa	Content validity
Exclusivity of position (seeking power)	0.85	0.82
Dominance of personal/kinship relationships	0.80	0.82
The institution's reliance on individuals	0.65	0.74
Conflicting goals	0.63	0.76
Armchair thinking	0.62	0.81
Political work	0.71	0.83
Ignoring specialization	0.78	0.91
Weak interactions	0.82	0.87
Learning plateau	0.77	0.66
Cost increase	0.74	0.74
Inertia	0.79	0.88
Deviation from goals	0.82	0.71

Source: Research findings

It should be mentioned that since the current research is a mixed research with an exploratory approach, a qualitative study should be done first and then a quantitative study. Therefore, the qualitative data was analyzed using the opinions of 18 experts until the saturation of information and reaching theoretical adequacy, and then the quantitative study was conducted. In the qualitative part, the qualitative data obtained from the interview was done using the Atlas.ti software and the coding method, and the quantitative part of the final research and analysis was done using the Delphi fuzzy method. Using the qualitative data obtained from the exploratory interviews, the consequences of not using the succession program are determined and then by extracting these factors, they are prioritized through quantitative research.

4. Findings

4.1. Demographic findings

The qualitative part of the research included 18 experts, 3 women and 15 men. There were also 6 assistant professors, 9 associate professors and 3 professors.

Table 4. Demographic features of interviewees

Gender	Education	Job	work experience	Gender	Education	Job	work experience
Male	Ph.D	Science Committee	9	Male	Ph.D	Faculty members	17
Male	Ph.D	Science Committee	7	Male	Ph.D	Faculty members	13
Female	Ph.D	Science Committee	11	Male	Ph.D	Faculty members	19
Male	Ph.D	Science Committee	16	Male	Ph.D	Faculty members	7
Male	Ph.D	Science Committee	14	Male	Ph.D	Faculty members	9
Male	Ph.D	Science Committee	9	Female	Ph.D	Faculty members	10
Female	Ph.D	Science Committee	11	Male	Ph.D	Faculty members	12
Male	Ph.D	Science Committee	13	Male	Ph.D	Faculty members	14
Male	Ph.D	Science Committee	6	Male	Ph.D	Faculty members	17

Source: Research findings

In the quantitative department, there were 26 men and 3 women, 7 had a bachelor's degree, 12 had a master's degree, and 11 had Ph.D.

Table 5. Demographic features of interviewees in the quantitative department

Gender	Education	Job	work experience	Gender	Education	Job	work experience
Male	Ph.D	Administrative Manager	12	Male	Bachelor	Administrative Manager	17
Male	Master	Owner of the institution	19	Male	Bachelor	Administrative Manager	13
Female	Ph.D	Former manager	19	Male	Ph.D	Administrative Manager	19
Male	Master	Administrative Manager	16	Male	Ph.D	Administrative Manager	23
Male	Ph.D	Administrative Manager	14	Male	Bachelor	Former manager	19
Male	Master	Administrative Manager	15	Female	Master	Administrative Manager	16
Male	Ph.D	Administrative Manager	22	Male	Master	Administrative Manager	12
Male	Bachelor	Administrative Manager	13	Male	Ph.D	Administrative Manager	14
Male	Ph.D	Owner of the institution	24	Male	Bachelor	Administrative Manager	17
Male	Ph.D	Administrative Manager	17	Male	Master	Administrative Manager	15
Male	Bachelor	Administrative Manager	14	Male	Ph.D	Administrative Manager	12
Male	Master	Administrative Manager	15	Female	Master	Administrative Manager	21
Male	Master	Administrative Manager	20	Male	Bachelor	Administrative Manager	14
Male	Ph.D	Owner of the institution	21	Male	Master	Administrative Manager	19
Male	Master	Administrative Manager	14	Male	Master	Administrative Manager	17

Source: Research findings

4.2. The qualitative section Findings

Interviews in the qualitative section were conducted face-to-face with open-ended questions, and then effective factors were identified using an open, central, and selective coding process. In explaining the method of extracting the consequences of not using the surrogacy program, it should be mentioned that this was done by examining the texts of the interviews with the help of Atlas.ti software and coding them. Based on this, the interview, which consisted of five main questions, was conducted after providing the necessary explanations to the sample members. Then the text of the conducted interviews was analyzed. To ensure the accuracy of coding and writing concepts, the codes obtained from the interviews were again provided to the interviewees to ensure the approval of the extracted codes by the interviewees. The goal was to reach the interviewee's main idea. The process of coding and extracting results is as described in the table below.

Table 6. Axial and selective coding

Exclusivity of position (seeking power)	Failure to pay attention to collective interests
	Using unconventional methods
Dominance of personal/kinship relationships	Destructive personal relationships
The institution's reliance on individuals	Person-centered
	Heterogeneous development of employees
	Lack of alternative options
Conflicting goals	Conflict in goals
	Group conflicts
	Different perceptions
Armchair thinking	Lack of convergence and harmony
	Humanistic view
Political work	Marginalization of goals that are against one's orientation.
	Networking with influential people
	Pretending
Ignoring specialization	Lack of specialized attitude
	Lack of motivation for development programs
	Lack of attention to financial transparency abilities

Weak interactions	Contrasting moral characteristics
	Unwillingness to work in a team
Learning plateau	Reducing the motivation to learn skills and knowledge of the day
	Lack of perception
	Destructive habits
Cost increase	Current costs
	Other costs
Inertia	Desire to maintain the status quo
	Obsolete mental patterns
	Lack of written objectives
Deviation from goals	Conflict of individual and company goals
	Inconsistency of the results and the drawn perspective

Source: Research findings

Based on the analysis of the interviews, the final and selected codes were extracted.

Table 7. Consequences of not using the succession program in audit institutions

Consequences
Exclusivity of position (seeking power)
Dominance of personal/kinship relationships
The institution's reliance on individuals
Conflicting goals
Armchair thinking
Political work
Ignoring specialization
Weak interactions
Learning plateau
Cost increase
Inertia
Deviation from goals

Source: Research findings

4.3. The quantitative research findings

Definition of language variables

After the interview with the sample members, the consequences of not using the succession program are designed in the form of a questionnaire with the aim of getting experts' opinions about their agreement with the factors. Most of them express their level of agreement with the degree of importance of the factors. Since the different characteristics of people affect their subjective interpretations of qualitative variables, by defining the scope of qualitative variables, experts answer questions with the same mentality. According to Figure 1 and Table 6, these variables are defined as triangular fuzzy numbers.

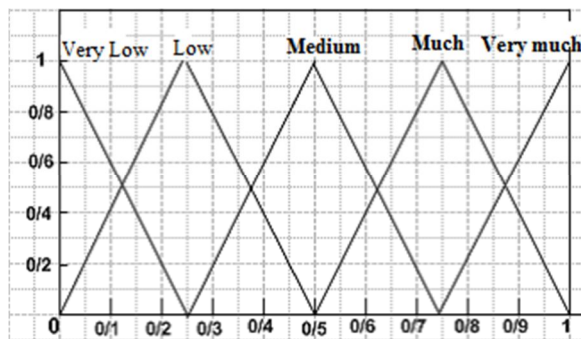


Figure 1. Definition of linguistic variable

Source: Research findings

Table 8. Shows how to convert verbal variables into triangular fuzzy number and deterministic fuzzy number.

Table 8. Table of triangular fuzzy numbers

Verbal variables	Triangular fuzzy number	Deterministic fuzzy number
Very much	(0.75, 1, 1)	0.75
Much	(0.5, 0.75, 1)	0.5625
Medium	(0.25, 0.5, 0.75)	0.3125
Few	(0, 0.25, 0.5)	0.0625
Very few	(0, 0, 0.25)	0.0625

Source: Research findings

The determined fuzzy numbers in Table 4 have been calculated using the Minkowski relation in the form of relation one (β is the upper limit of the triangular fuzzy number, α is the middle limit of the triangular fuzzy number, m is the lower limit of the triangular fuzzy number).

Relationship 1:

$$x = m + \frac{\beta - \alpha}{4} \tag{1}$$

First stage survey

At this stage, the consequences of not using the succession system, which was identified using a semi-structured interview, are provided to the experts in the form of a questionnaire, and according to the proposed option and the defined language variables, the results obtained from the examination of the answers given in Questionnaires are analyzed to obtain the fuzzy average of the consequences of not using the succession system. The relationships (2) are used to calculate the fuzzy average.

$$A_i = (a_1^{(i)}, a_2^{(i)}, a_3^{(i)}), i = 1, 2, 3, \dots, n \tag{2}$$

Relationship 3:

$$A_{ave} = (m_1, m_2, m_3) = \left(\frac{1}{n} \sum_{i=1}^n a_1^{(i)}, \frac{1}{n} \sum_{i=1}^n a_2^{(i)}, \frac{1}{n} \sum_{i=1}^n a_3^{(i)} \right) \tag{3}$$

In this regard, A_i represents the opinion of the i th expert and A_{ave} represents the average opinion of the experts. After collecting the questionnaires, the number of answers given to each component was counted and analyzed.

Table 9. Results of counting the responses of the first stage of the survey

Variables	Consequences				
	Very much	Much	Medium	Few	Very few
Exclusivity of position (seeking power)	29	2	0	0	3
Dominance of personal/kinship relationships	25	3	1	3	2
The institution's reliance on individuals	25	4	0	1	4

Consequences					
Variables	Very much	Much	Medium	Few	Very few
Conflicting goals	28	2	0	2	2
Armchair thinking	26	3	0	1	4
Political work	25	3	1	3	2
Ignoring specialization	23	6	4	1	0
Weak interactions	26	2	3	1	2
Learning plateau	25	3	1	3	2
Cost increase	24	6	2	1	1
Inertia	23	4	4	3	0
Deviation from goals	28	1	0	3	2

Source: Research findings

After determining the number of answers given to each factor and after calculating the triangular fuzzy average for the factors from the Minkowski formula, the determined fuzzy numbers are calculated for each component. The results of the fuzzy average and de-fuzzification of the components are as follows.

Table 10. Average opinions of experts from the first stage survey

Variables	Triangular fuzzy average (m, α, β)	De-fuzzified
Exclusivity of position (seeking power)	(0.875, 0.651, 0.919)	0.941
Dominance of personal/kinship relationships	(0.803, 0.589, 0.882)	0.881
The institution's reliance on individuals	(0.794, 0.580, 0.875)	0.878
Conflicting goals	(0.875, 0.625, 0.907)	0.910
Armchair thinking	(0.801, 0.583, 0.876)	0.875
Political work	(0.803, 0.571, 0.879)	0.886
Ignoring specialization	(0.848, 0.598, 0.946)	0.935
Weak interactions	(0.830, 0.598, 0.908)	0.906
Learning plateau	(0.803, 0.589, 0.882)	0.881
Cost increase	(0.848, 0.607, 0.937)	0.930
Inertia	(0.812, 0.562, 0.875)	0.789
Deviation from goals	(0.892, 0.607, 0.923)	0.928

Source: Research findings

After completing the first phase of the survey, it is necessary to conduct the second phase so that the results of both phases can be compared and the result determined.

Second stage survey

In the second stage survey, the results of counting the answers given to the identified components are as described in the table below.

Table 11. Results of counting the responses of the second stage of the survey

Consequences of not using the surrogacy program					
Variables	Very much	Much	Medium	Few	Very few
Exclusivity of position (seeking power)	29	3	0	0	2
Dominance of personal/kinship relationships	25	3	1	3	2
The institution's reliance on individuals	25	4	0	1	4
Conflicting goals	28	2	0	2	2
Armchair thinking	26	3	1	3	4
Political work	26	3	1	3	4
Ignoring specialization	23	6	4	1	0
Weak interactions	26	2	3	1	2
Learning plateau	25	3	1	3	2
Cost increase	24	6	2	1	1
Inertia	23	4	4	3	0
Deviation from goals	28	1	0	3	2

Source: Research findings

After determining the number of answers given to each component in the second step and after calculating the triangular fuzzy average for the components from the Minkowski formula, the determined fuzzy numbers are calculated for each component (Yazdani et al., 2018:93). The results of the fuzzy average and de-fuzzification of the components in the second stage are as follows.

Table 12. Average opinions of experts from the second stage survey

Variables	Triangular fuzzy average (m, α, β)	De-fuzzified
Exclusivity of position (seeking power)	(0.849, 0.636, 0.928)	0.939
Dominance of personal/kinship relationships	(0.814, 0.589, 0.908)	0.886
The institution's reliance on individuals	(0.821, 0.589, 0.901)	0.89
Conflicting goals	(0.841, 0.619, 0.901)	0.912
Armchair thinking	(0.812, 0.589, 0.883)	0.881
Political work	(0.812, 0.589, 0.883)	0.881
Ignoring specialization	(0.850, 0.592, 0.937)	0.933
Weak interactions	(0.832, 0.597, 0.910)	0.908
Learning plateau	(0.804, 0.580, 0.891)	0.875
Cost increase	(0.847, 0.616, 0.928)	0.926
Inertia	(0.821, 0.598, 0.882)	0.797
Deviation from goals	(0.848, 0.624, 0.912)	0.924

Source: Research findings

After both stages of the survey were done, it is necessary to analyze the difference between the de-fuzzified averages of the consequences of not using the surrogacy program. The analysis of the de-fuzzified average difference in the first and second stages is as described in the following table.

According to the views presented in the first stage and comparing it with the results of the second stage, if the difference between the de-fuzzified averages in the two stages is less than 0.1, then the survey process is stopped. Considering that the de-fuzzified average difference of the experts' opinions in two stages is less than 0.1, the experts reached a consensus about the consequences of not using the surrogacy program. This means that the experts had almost the same view on the consequences of not using the succession program identified in the research. According to the mentioned materials, the priority of the consequences of not using the succession program is shown in the form of Fig 1.

Table 13. Difference between the de-fuzzified average of the first and second stages of the survey

Variables	De-fuzzified average of the first stage	De-fuzzified average of the second stage	The difference of the de-fuzzified average of the first and second stage
Exclusivity of position (seeking power)	0.941	0.939	0.02
Dominance of personal/kinship relationships	0.881	0.886	0.05
The institution's reliance on individuals	0.878	0.89	0.012
Conflicting goals	0.910	0.912	0.02
Armchair thinking	0.875	0.881	0.06
Political work	0.886	0.881	0.05
Ignoring specialization	0.935	0.933	0.02
Weak interactions	0.906	0.908	0.02
Learning plateau	0.881	0.875	0.06
Cost increase	0.930	0.926	0.04
Inertia	0.789	0.797	0.08
Deviation from goals	0.928	0.924	0.04

Source: Research findings

Consequences of not using succession system

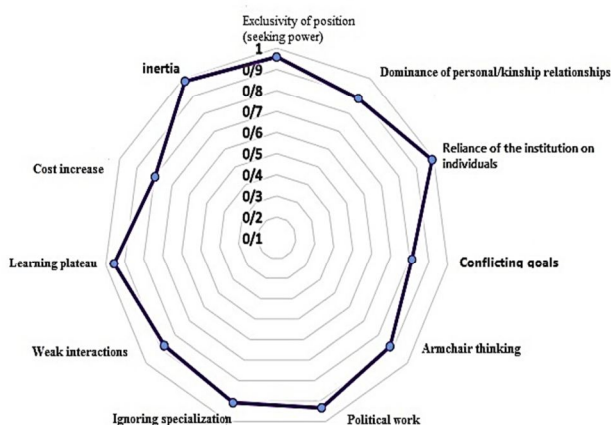


Fig1. The consequences of not using the surrogacy program

Source: Research findings

5. Discussion

The ever-increasing changes in jobs and environmental turbulences have faced many challenges in the accounting industry. The untimely departure of employees for various reasons can cause the institution to face a wide range of emerging issues. On the other hand, the lack of a continuous and written plan for job promotion and correct management of responsibilities also aggravates the decline of the company and mental exhaustion of auditors. Succession planning is an important part of the talent management process. It provides a way to identify key roles. It also provides a way to reduce recruitment costs and enables companies to manage recruitment internally. In response to the talent gap, succession planning has become important and is now practiced in companies of all sizes. It is the process of identifying and training prospective auditors and employees to complete the company's critical jobs. The goal is to ensure that important jobs can be successfully completed if the current position holder moves on to another role or company. Typically, internship programs include hands-on, specialized work experience and training relevant to future careers. The importance of succession planning is critical to ensuring a company's long-term success by identifying and nurturing people will play critical roles in times of change. Companies of all sizes are now focusing on succession planning to ensure that business processes are not affected in the absence of key employees.

6. Conclusion

This study was conducted with the aim of identifying and ranking the consequences of not using the succession system in audit institutions using the fuzzy Delphi method. First, the results were extracted using interviews with experts. Then, by designing a questionnaire with specific ranges, the opinions of managers and supervisors were asked about these factors. Finally, managers' opinions were analyzed using the fuzzy method and factors were ranked. Consequences of not using the succession system in audit institutions include monopolization of position (power seeking),

dominance of individual relationships/nepotism, institution's reliance on individuals, contradictory goals, insular thinking, work politics, neglect of specialization, weak interactions. , learning plateau, cost increase, inertia and deviation from goals. The results of the research 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 system in audit institutions. The results of the consequences of not using the succession system in audit institutions in relation to the variable of the institution's reliance on individuals are consistent with the research of Renuka & Marath (2021), and Jasir (2022). In fact, in the absence of a documented succession plan, the institution will rely on key people and the possible separation of these people will affect the overall process of the institution. The results of the consequences of not using the succession system in audit institutions in relation to the learning plateau variable are consistent with the research of Obianuju (2021) and Sohu (2020). In other words, when the institution's knowledge storage and accumulation is not updated and knowledge sharing is not done, the institution will lose its competitive advantage over time.

Research suggestions

According to the said contents, some suggestions are provided:

- ✓ It is suggested to use structural empowerment and psychological empowerment in order to improve the career and personality of auditors so that specialization is institutionalized in the company. The dimensions of structural empowerment and psychological empowerment should be analyzed based on the nature of the company and employees;
- ✓ According to the results of the research, the managers should plan according to the job turnover in the company by assessing the needs and analysis of the employees correctly, in order to prevent the learning of inertia between the employees and the company;

- ✓ It is suggested to develop work plans in the company and continuity of team work with documented talent selection and identification of key roles;
- ✓ It is suggested to use the 360 degree feedback technique in line with performance analysis.

Research limitations

- Lack of cooperation with the unwillingness of many accounting institutions to provide detailed reports;
- Lack of access to the real indicators of accounting institutions regarding the use of succession system;
- Limitation of access to chiefs and main decision-making managers in the field of applying the succession system.

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All authors had contribution in preparing this paper.

Conflicts of interest

The authors declare no conflict of interest

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