

## عنوان مقاله:

A Model for Environmental Management Information Disclosure Requirement in Financial Reporting

## محل انتشار:

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## نویسندگان:

mostafa nooreddin - *Ph.D. Student, Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran*

.zahra pourzamani - *Professor of Accounting, Islamic Azad University, Central Tehran Branch, Tehran, Iran*

## خلاصه مقاله:

This study aimed to propose a prescriptive model of environmental reporting in Iran. The model was developed through exploratory research and a qualitative approach using the grounded theory method. The research population included experts in the fields of accounting, environment, natural resources, and law. The snowball sampling method was used to select the respondents for the interviews. After analyzing the data, a model for environmental management information disclosure requirements in financial reporting was developed. The results indicated that environmental laws (measurement and reporting requirement) were classified as causal conditions, international financial reporting standards (IFRS) as underlying conditions, and sustainability reporting standards and acquisition of competitive advantages (adhering to accountability and gaining legitimacy) as intervening conditions. Model strategies include reporting quantitative and qualitative environmental information in the value chain in the form of a board report to the assembly, explanatory notes, and defining a new financial statement. Furthermore, acquiring the component of national power (preserving scarce and non-renewable resources, preventing destructive and polluting activities, maintaining public health, establishing environmental justice among different generations and communities, preventing corruption and rentier capitalism, and achieving sustainable development) and facilitating international political and economic relations, assessing the continuity of corporate activity and public supervision, and reducing information asymmetry were identified as the implications of the developed model.

## کلمات کلیدی:

rules and regulations, International Financial Reporting Standards (IFRS), sustainable reporting standards, environmental reporting, Grounded Theory

## لینک ثابت مقاله در پایگاه سیویلیکا:

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