

عنوان مقاله:

Modeling the Factors Affecting the Use of Environmental Management Accounting Tools

محل انتشار:

مجله حسابداری، حسابداری و امور مالی ایران، دوره 1، شماره 1 (سال: 1396)

تعداد صفحات اصل مقاله: 14

نویسندگان:

Zohre Karimi - *Islamic Azad University, Isfahan*

Mohsen Dastgir - *(Khorasgan) Branch, Islamic Azad University, Isfahan*

Mehdi Arab Salehi - *University of Isfahan*

خلاصه مقاله:

The present study examines and models factors influencing the use of environmental management accounting tools from the financial managers and their assistants' point of view in the Iranian oil refineries and petrochemical companies. For the purpose of the study, five hypotheses were developed and tested using the models of structural equations. The required data were also collected by a questionnaire. According to the financial managers and based on their assistants' point of view, limited resources and lack of financial support, specialist human resources, knowledge, support of management, the complexity of the tools, and the ability to create comparative advantages are the factors affecting the use of environmental management accounting tools. The findings of the fifth hypothesis also show that except sex, all of the personal characteristics of financial managers and financial managers' assistants, such as professional experience, field of study, academic qualification, and age have a significant impact on some effective factors in using the environmental management accounting tools

کلمات کلیدی:

environmental management accounting, oil refinery and petrochemical companies, structural equation models

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1405029>

