

عنوان مقاله:

Relationship between corporate tax behavior and voluntary environmental disclosure

محل انتشار:

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خلاصه مقاله:

Corporates' strategies among other components of social responsibility may enable them to meet at least part of the stakeholders' demands and generally guarantee adequate legitimacy. Current practices of industries and corporates are associated with adverse environmental impacts with regard to biodiversity, health, diseases, greenhouse gas emissions and Consideration of these matters by the media is a threat to legitimacy that has been addressed by industries in different ways. A considerable part of legitimization strategies lay emphasis on paying taxes to local communities and creation of jobs in rural areas as part of an attempt to contribute to social responsibility. In the present study, attempts are made to delineate the relationship between corporate tax behavior and environmental disclosure with and approach to perceived justice and organizational commitment of ۳۷۳ corporates during ۲۰۱۱-۲۰۱۸. Tax aggressiveness and voluntary disclosure of environmental information were used as dependent and independent variables respectively. Multiple linear regression was used to test the research hypotheses. The results showed that there is a relationship between the rate of voluntary environmental disclosure and the Tax aggressiveness of companies listed on the Tehran Stock Exchange.

کلمات کلیدی:

Aggressive tax behavior, Environmental Disclosure, voluntary environmental disclosure, organizational justice and commitment

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