

عنوان مقاله:

Environmental Discourse Strategies and Green Accounting Consequences : Development of Agonism Theory

محل انتشار:

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خلاصه مقاله:

The purpose of this study is environmental discourse strategies and green accounting consequences based on the development of agonist theory. In this research, which is considered methodologically in terms of the nature of the problem and the purpose of the research, the method of data collection was survey-correlation and the research tool was a questionnaire. The statistical population in this study is the managers of different layers of companies listed on the stock exchange in ۲۰۲۰-۲۰۲۱, which due to the unlimited number of target population, the method of determining the sample size in the unlimited community was used and ۳۹۲ people as a statistical sample. They participated in this research. Partial least squares analysis (PLS) was also used to fit the model. The results showed that, based on the development of agonist theory, environmental discourse strategies increase the benefits of green accounting. The result obtained in this study indicates the fact that Existence of environmental discourse strategic drivers by expanding the function of agonism can develop the capacity to use conflict in organizational functions to achieve positive green accounting consequences. Because agonism, while accepting the conflict and the desirability of its existence among those in power against the social environment and stakeholders; Conflict is seen as a way to integrate environmental practices by using the potentials of conflict of interest between themselves and the social environment, and especially external stakeholders, to try to create strategies to advance conflicting goals.

کلمات کلیدی:

Environmental Discourse Strategies, Green Accounting Consequences, Theory of Agonism

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