

عنوان مقاله:

Investigating the role of creative accounting on the ecological effects of renewable energy consumption and business policy : A mathematical approach

محل انتشار:

مجله آنالیز غیر خطی و کاربردها، دوره 15، شماره 6 (سال: 1403)

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خلاصه مقاله:

Today, the use of renewable energy is the most important option in the field of environmental protection, and activists in the field of environmental ethics emphasize it. In this study, the evaluation of the role of renewable energy consumption and business policy in environmental protection with emphasis on creative accounting in companies admitted to the Tehran Stock Exchange has been investigated. The research conducted, in terms of the type of quantitative data, in terms of the objective of the type of applied research, and in terms of the way of implementation regarding the hypotheses, is placed in the descriptive-correlation research group. The target society is the companies admitted to the Tehran Stock Exchange, ۱۶۶ companies have been selected as a sample using the screening method. Data was collected using Tadbir Pardaz and Rahevard Novin software, Kodal system and annual financial statements of companies and analyzed using Eviews software. To test the research data using methods such as Lemer's F test and Hausman test to determine the pooling or pooling as well as the fixed or random effects of the data, White's test to check the homogeneity of the model, Durbin Watson's test to analyze the correlation of variables with In the previous courses, the VIF (Variance Inflation Factor) test was used to check the reliability of the coefficient of determination, the Dickey-Fuller and unit root tests were used to analyze the mean values of the variables, as well as the Jarek-Bera test to check the normality of the data. Based on the obtained results, the effect of creative accounting as a mediating variable in an interactive relationship with independent variables (renewable energy consumption, commercial policy, commercial competition and environmental uncertainty) on the dependent variable (environmental destruction) is positive and significant. The research findings show that the studied companies use the variable of creative accounting as a (factor for not disclosing ecological effects (environmental destruction

کلمات کلیدی:

environmental ethics, creative accounting, renewable energy consumption

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