

عنوان مقاله:

The effect of government ownership, ownership structure and board structure on the relationship between social responsibility and accounting conservatism in listed companies

محل انتشار:

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خلاصه مقاله:

Corporate social responsibility as an effective factor in the competition of companies has positive effects for the stakeholders of the companies including customers, shareholders, government and legislative institutions. The purpose of this research is to investigate the effect of government ownership, ownership structure and board structure on the relationship between social responsibility and accounting conservatism. From the point of view of the implementation process, the current research method is of descriptive quantitative type and based on the objective, it is descriptive research type. The research methodology is post-event type (through the use of 1391 examined - from past data) and after applying the sampling limits, 18 companies during the years 2011 have been used to test the research hypotheses by regression. Data analysis Statistics have been done using Eviews 9 software. The findings indicate that the first hypothesis of the research: the relationship between company financing and growth opportunities was tested. The result of the test indicates that in the first hypothesis Research: The relationship between social responsibility and accounting conservatism was tested. The result of the test indicates that the relationship between social responsibility and accounting conservatism is confirmed and as a result the research hypothesis is accepted. In the second hypothesis of the research: the impact Government ownership was tested on the relationship between social responsibility and accounting conservatism. The result of the test indicates that the effect of government ownership on the relationship between social responsibility and accounting conservatism is confirmed and as a result, the research hypothesis is accepted. The third research hypothesis: The effect of ownership structure (corporate ownership, independence of the board of directors) on the relationship between social responsibility and accounting conservatism was tested. The result of the test indicates that the effect of the ownership structure (corporate ownership, independence of the board of directors) on the relationship between social responsibility and accounting conservatism is confirmed, and as a result, the hypothesis of the research is accepted. In the fourth hypothesis of the research: the effect of the structure of the board of directors (the size of the board of directors, the duality of the CEO) was tested on the relationship between social responsibility and accounting conservatism. The result of the test indicates that the effect of the structure of the board of directors

کلمات کلیدی:

state ownership, ownership structure, board structure, social responsibility, conservatism

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