

عنوان مقاله:

Identifying Prospective Factors Affecting Environmental Management Accounting in Oil, Gas and Petrochemical Industry

محل انتشار:

مجله پیشرفت در تحقیقات بهداشت محیط, دوره 12, شماره 3 (سال: 1402)

تعداد صفحات اصل مقاله: 10

نویسندگان:

Lida Bavandpour - Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran

Hamidreza Vakilifard - Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran

Bahman Banimahd - Department of Accounting, Karaj Branch, Islamic Azad University, Karaj, Iran

خلاصه مقاله:

Background: The oil, gas and petrochemical industries are widely considered as significant contributors to environmental pollution. This recognition stems from the intricate nature and extensive utilization of intermediate and production materials within these industries. **Methods:** In this study, the identification and prioritization of potential factors influencing environmental management accounting (EMA) were conducted utilizing the fuzzy Delphi method. To achieve this objective, an initial set of ۲۰ prospective factors pertaining to EMA was delineated through comprehensive review of pertinent background and theoretical literature. Subsequently, a pairwise comparison questionnaire was administered to ۳۴ experts in management accounting, who were purposively sampled. Following this, the identified influential factors were ranked utilizing the analytical hierarchy process (AHP) technique. **Results:** Eleven factors out of the initially proposed ۲۰ questions pertaining to prospective factors were prioritized as follows: planning to improve cleaner production techniques, green design, green supply chain management, operational budgeting, research and development expenses, green innovation, designing tools for predicting the environmental consequences, evaluating an environmental investment, investing in renewable environmental projects, environmental cost budgeting, and investing in social responsibility issues. **Conclusion:** The research indicates limited and fragmented implementation of EMA in organizations, mainly at reactive and preventive stages. Yet, exceptions show its use for cost savings and operational efficiency. As organizations advance in environmental strategy, there's a rising trend in using EMA for control and monitoring

کلمات کلیدی:

Environmental protection, Environmental Management Accounting, Management strategies, Polluting industries, Green development

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/2073149>

