

## عنوان مقاله:

Structural Equation Model of Sustainability Accounting Effect on Survival of the Company (Case Study: IranKhodro Company)

## محل انتشار:

کنفرانس بین المللی مهندسی و علوم کاربردی (سال: 1394)

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## خلاصه مقاله:

Sustainable accounting, usually known as social accounting, its origin goes back about 21 years ago, this accounting contains financial accounting and also focused focus on nondisclosure of information about a company's performance to external groups of stakeholders such as owners, of the creditors and other officials. In this paper, we are going to spoke on the sustainable accounting effect on survival of the company, and according to the model of Mr.Pothong, show that to achieve sustained economic firms we must defines stability in the vision of our company, and with our experience and culture, manage the changes in our business environment. Sustainable accounting in its soul includes five dimensions: the moral consciousness of accounting, bookkeeping voluntarily, transparency mindset accounting, disclosure of human capital, social responsibility report. According to Pothong model and taking into account the guess of existence of a causal relationship between financial stability and survival of the company hypothesis of research was formed. The main research tool was a questionnaire, through the technique of 'confirmatory factor analysis (CFA)', "validity / credibility Questions and fitted latent variables, approved and relationships through path analysis , structural equation modeling (SEM) by using the software AMOS, was measured. The results showed that sustainable accounting effect on survival of the company through the mediating variables such as market value, commitment, motivation, acceptance of prominent stakeholders, is significant and has a relatively strong relationship. It was demonstrated that five dimensions of sustainability accounting through the three dimensions of sustainability accounting mediator including "market value, commitment motivation acceptance, acceptance of highlighted stakeholders" has effects on the firm's survival. Also the performances of our citizens, the relations of stakeholders and the improved organizational atmosphere, as communication variables have moderated the relationship between variables in the model and, ultimately, the survivals of the company are effective and meaningful. All variables are relatively high correlation. Structural equation modeling showed that most of the research hypotheses have been confirmed.

## کلمات کلیدی:

Sustainable accounting, Firm survival, Accounting Ethics, Voluntary Accounting, Human capital disclosure, Social responsibility reporting

لینک ثابت مقاله در پایگاه سیویلیکا:

