

The investigation of auditors' estimate on corporate environmental performance

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This study has investigated the relationship between environmental performance of companies and auditors' attraction for edited auditing theories issuance to assure investors that environmental performances based on auditors' opinion are reliable according to researches. The main objective of this study is to examine the auditor opinion on the environmental activities of firms in Tehran Stock Exchange. we use auditor opinion and the environmental activities of the firms as main variables. In this regard, 154 listed companies in Tehran Stock Exchange were ed by screening over 2011 to 2015. This study has a main hypothesis which was examined by linear regression and combined data models. The results show that auditor opinion has no effect on the environmental activities of the company, and they continue their activities without any auditor opinion. So, the results of this research help investors to make better and more accurate decisions, and also they explain the impact and the relationship of the variables further.

Keywords : Auditor opinion, The environmental activities, Environmental information

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