

The Relationship Between Social and Environmental Accounting Information Disclosure with Some Enterprise Features

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Abstract The aim of this research is the study of the relationship between the level of the disclosure of social & environmental accounting information with the specifications of the company. In view of answering the questions of the research, five hypotheses were designed and by choosing 122 companies the accepted companies in Tehran stock exchange as the ed companies during the time period of 6 years the beginning of the year 1388 until the end of the year 1393, the results were gathered. The methodology of the present research point of view of practical aim and is of the type of descriptive and correlational and for testing the hypotheses of the research the regression multivariate method was used which was carried out based upon of the analysis of the data of the pooled. The findings of the research show there is not a meaningful relationship between the sizes of the companies with the disclosure level of environmental & social accounting information. Also there is not any meaningful & positive relationship among the type of company's audit with the disclosure level of environmental & social accounting information of the companies. But there is a meaningful & positive relationship between disclosure level of accounting and environmental & social information with profit making of the company. In companies with high levels of sensitivity regarding environmental issues there is more disclosure of accounting & environmental and social information comparing to the companies with less sensitivity regarding environmental issues. In companies with high urban sensitivity there is more disclosure level regarding accounting and environmental & social information comparing to companies with less sensitivity about urban issues. Consequently the increase in urban & environmental sensitivities will increase the level of disclosure of accounting and environmental and social information.

Keywords : Key words: the level of the disclosure of social & environmental accounting information, Company Features, environmental sensitivity, urban sensitivity.

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