

THE EFFECT OF COMPLIANCE WITH ENVIRONMENTAL STANDARDS ON INFORMATIONAL CONTENT OF FOUNDATIONAL FIGURES OF ACCOUNTING (CASE STUDY OF AUTOMOBILE MANUFACTURING COMPANIES)**O EFEITO DO COMPLIANCE AMBIENTAL NO CONTEÚDO INFORMATICO DE FIGURAS FUNDAMENTAIS DA CONTABILIDADE (ESTUDO DE CASO DE EMPRESAS DE FABRICAÇÃO DE AUTOMÓVEIS)**

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ABSTRACT

The focus of accounting methods is only economic aspects. Environmental aspects of the accounting system, particularly mortal and natural assets (resources), known as an environmental accountant. The word 'Green' has been used in the past 30 years in relation to different environmental issues too much. In many cases this word is used to name organizations and agencies. Green accounting is a general term that concerning Environmental accounting, ecosystems or natural resources. The main purpose of this study is the relationship between the compliance with environmental standards and informational content of foundational figures of accounting in automobile manufacturing companies; case study is Iran Khodro. Statistical sample of this questionnaire is consisted of 127 persons of employees, experts and managers of Iran Khodro. After assessing the validity and reliability of the questionnaire using Cronbach's alpha statistic, statistical analyzes of questionnaire is done by using single-sample t-test. Finally, as a conclusion these items are expressed:

1. compliance with environmental standards has a significant effect on information content of profitability index in automotive companies.
2. compliance with environmental standards has a significant effect on information content of assets index in automotive companies.
3. compliance with environmental standards has a significant effect on information content of stock returns index in automotive companies.

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RESUMO

Os métodos contábeis têm como foco apenas os aspectos econômicos. Aspectos ambientais do sistema contábil, particularmente ativos mortais e naturais (recursos), são conhecidos como contabilidade ambiental. A palavra "verde" tem sido usada nos últimos 30 anos em relação a diferentes questões ambientais. Em muitos casos, essa palavra é usada para nomear organizações e agências. Contabilidade verde é um termo geral que diz respeito à contabilidade ambiental, ecossistemas ou recursos naturais. O objetivo principal deste estudo é a relação entre o cumprimento das normas ambientais e o conteúdo informacional dos números fundamentais da contabilidade nas empresas montadoras de automóveis; o estudo de caso é Iran Khodro. A amostra estatística deste questionário é composta por 127 pessoas, funcionários, especialistas e gerentes da Iran Khodro. Após avaliar a validade e confiabilidade do questionário usando a estatística alfa de Cronbach, as análises estatísticas do questionário são feitas usando o teste-t de amostra única. Finalmente, como conclusão, estes itens são expressos:

A conformidade com as normas ambientais tem um efeito significativo no conteúdo das informações do índice de lucratividade nas empresas automotivas.

A conformidade com os padrões ambientais tem um efeito significativo no conteúdo de informações do índice de ativos nas empresas automotivas.

A conformidade com os padrões ambientais tem um efeito significativo no conteúdo de informações do índice de retorno de ações em empresas automotivas.

Palavras-chave: contabilidade verde, lucro, ativos, retorno de ações, Iran Khodro Co, método de questionário.

INTRODUCTION AND STATEMENT OF PROBLEM

Increasing pressures in the environment and environmental awareness, has urged the need for studying the interaction between sectors of the economy with the environment. Traditional-national accounts (net or gross, internal or external national product) insist on measurement of growth and

economic performance. For a more comprehensive evaluation of sustainable development it is necessary that financial accounting become extended to include the use of natural resources as well as losses in the production process. Along with economic growth, pressure on natural systems and resources of the planet become more severe. The sad reality is that the economy continues to grow, but the environment which economy depends on it does not grow. Although economic indices such as investment, production and trade all show positive, But the major indexes become smaller, soils become more worn and the temperature increases. As the continued growth of cancer finally by disrupting the host leads to the destruction of vital support system, as well as the global economy destroys its host environment slowly with its continued growth, in today's world economic planning in terms of development goals is a necessary and inevitable work, today developed countries the product of accurate planning, and Third World countries harvest their product of disorganization. Fortunately, in all the world the need to protect the environment is accepted as an undisputed principle.

The focus of accounting methods is only economic aspects. Environmental aspects of the accounting system, particularly mortal and natural assets (resources), known as an environmental accountant. The word 'Green' has been used in the past 30 years in relation to different environmental issues too much. In many cases this word is used to name organizations and agencies. Green accounting is a general term that concerning Environmental accounting, ecosystems or natural resources. But in addition to this Environmental accounting is also a general term because it means to coordinate different aspects of the environment in large or small surfaces which has more executive capability in a small surface.

Green accounting is a system that supports sustainable development, which means more profit, especially from multinational energy companies. Green accounting has a lot of meanings and uses. Green accounting can support the national income accounting of, accounting of ecosystems in the level of local offices and on a dependent small scale and financial accounting, industrial accounting and internal management accounting.

On the other hand, the company's costs in different sectors will be assessed and calculated by accounting. One of these sectors is part of the design and research and development. In case if the design of products to be carried out regardless of environmental issues, will impose irreparable costs to the company in the future. That this evaluation is done by green accounting. These costs are more visible

in automotive companies. Companies that do not meet environmental issues in the design of their products will be subject to heavy fines from the authorized organizations.

Manufacturing companies and some service firms must consider environmental issues in the design of their products and prevent future cost of the product. To do this, they should use of green design in their products.

In this study, indicators of profitability, assets and stock returns are considered as foundational figures of accounting. Finally, according to the description given, we seek to answer this question that does compliance with environmental standards have a significant effect on informational content of foundational figures of accounting which they are index of profitability, assets and stock returns, or not?

THE IMPORTANCE AND NECESSITY OF RESEARCH

Green accounting is one of the new aspects of accounting that will effect on the companies in the near future. Acceptance of the basic principles of green accounting will portray the role of the environment in the economy and will facilitate the analysis of the questions of the macro-economic with the aid of accounting information systems and thus it drives the economy on the suitable track for growth and improvement. Green accounting is still faced with problems such as lack of support for information, lack of specialized staff and lack of proportional models of international accounting, in recent years, efforts taken to develop environmental information systems led to the creation of environmental management systems that due to complex environmental data deal with problems.

New trends in this evolutionary course, predicts a very active environmental planning through recognition and reduction of environmental costs and as a result improving the profitability of the company. Cost-benefit analysis, is a way to compare the costs and revenues and check economic activity stability and selects activities which have the highest monetary benefits. But it cannot state environmental data (natural resources) by monetary terms easily and we are faced with problems related to the application of environmental factors that can also be expensive. Finally, although many environmental management accounting information systems came into existence, but because of the inherent difficulty of defining monetary of environmental benefits and natural resources, there has been no significant progress in the growth of green accounting information systems.

According to the explanations given, examination of the effects of environmental compliance standards on the Information Content of Foundational figures of accounting which they are index of profitability, assets and stock returns is very important.

RESEARCH HYPOTHESIS

4. compliance with environmental standards has a significant effect on information content of profitability index in automotive companies.

5. compliance with environmental standards has a significant effect on information content of assets index in automotive companies.

✓ compliance with environmental standards has a significant effect on information content of stock returns index in automotive companies.

THEORETICAL FOUNDATIONALS OF ENVIRONMENTAL ACCOUNTING

Environment means all objects that surrounded the around of us. But the modern sense of this word refers to a complex and intertwined phenomenon which includes social, biological and physical environments. The environment is divided into slices like a cake cutting which undercut is the soil, middle cut is biosphere and top cut is the atmosphere and that part of the soil of the earth which is covered by water and ice is hydrosphere. These sections relate a complex chain together that any unreasonable manipulation both in structure and in their composition will break all the interconnected chains of the environment which in some cases is not repairable or its restoration needs decades of years. Definitions of environmental accounting presented in Table 1 (Sajjadi, 2007). Environmental accounting is a widely term which used in various fields below:

✓ Assessment and disclosure of green financial information in the field of reporting financial accounting and.

✓ Assessment and the use of monetary and physical environmental information in the field of environmental management accounting.

- ✓ Estimating the effects and costs of external environmental which are often called full cost accounting.
- ✓ Accounting flows and accumulation of natural resources according to monetary and physical values which is called natural resources accounting.
- ✓ Collect and report accounting information throughout the organization in the form of natural resource accounting information for national accounting purposes.

Environmental Accounting is a set of activities that causes increasing in power of accounting system in identification and registration of and reporting on the effects of green destruction and pollution and can be used in large and small companies, different industries and in different scales with a systematic manner or on the basis of principles desired. The shape of environmental accounting selection by companies reflects the purpose and reason for using it (Sajjadi, 2007).

This branch of accounting is used in microeconomics and macroeconomics. At the microeconomic level (business unit), environmental accounting can be used in financial accounting and management accounting. Financial Accounting by which business unit will report their economic activities and accounting information to users outside the organization, has established requirements for disclosure of environmental liabilities and costs. Financial accounting from the perspective of users of financial reports, checks the subject to make decisions and provide public responsibilities (Kazem Zadeh, 2003). Environmental accounting in field of management accounting, offers services to business unit managers. Management can use the data of green accounting in some of its internal decisions as follows:

- ✓ product design and manufacturing process design
- ✓ evaluation of performance and controlling costs
- ✓ investment in fixed assets
- ✓ Waste Management (Sajjadi, 2007).

At the macroeconomic level, environmental accounting is used for the calculation of the cost of underground resources and flows of these resources. The definition provided for national income for the calculation related to environmental accounts such as gross domestic product is an example of the application of Environmental accounting at macroeconomic level.

In the following table several different definitions which are provided for Environmental accounting are summarized:

Table 1: Environmental accounting definitions

Environmental accounting is an important tool for understanding the role that natural environment plays in the economy. Environmental accounting that sometimes is called green accounting or accounting resources, is referring to the reform of the System of National Accounts that links the environment to the economy and has long-term effects on economic decision making and environmental policies.	World conservation of natural resources Union (1997)
Environmental accounting is identifying, measuring and allocating environmental costs, environmental costs integration with business decisions and transfer information to the stakeholders of the company (Institute of Management Accountants in the United States).	Jihamany (2003)
Environmental accounting means identifying and reporting specific environmental costs. Environmental accounting is beyond, cost accounting, and gains from changes in the products and processes of the company (also includes changes in environmental impacts) Chavhan (2005), Boyd (1998). It does not need that Environmental accounting information be product of accountants but it is any kind of information with the content of explicit or virtual financial that is used as an input to decision making in the company. Product designers, financial analysts and managers, are the users of environment accounting information. (Boyd 1998)	Chavhan (2005), Boyd (1998)
Environmental accounting is based on environmental integration as a source of capital and considering environmental costs as one of the acceptable costs in the computational and economical process. Environmental accounting is built on economical and environmental concepts and due to lack of using values based on market, its application requires a change in culture. Environmental accounting provides some part of these changes in the organization and its wider in the community and helps to the sustainable development goal setting as a specific approach by providing more basic knowledge and participation in daily	Khoshtinat (2006)

work activities.	
Environmental accounting , is an effective tool for greener performance of the management which represents cost reduction and profit maximization and make smarter decisions and management in the field of environment.	Lin lee (2001)
Environmental accounting is an accounting procedure for the application of the factors that leading to potential or existing effects on the environment.	Marx (2011)
Environmental accounting is a tool to achieve sustainable development, maintaining good relations with the community and to implement effective and efficient activities to protect the environment. These accounting policies allows companies to Identify the benefits of these activities and environmental costs in normal operation cycle of the business unit and provide the best tool of quantitative measurement and support the transmission of its results.	Ministry of Environment of Japan (2005)

FACTORS INHIBITING THE DEVELOPMENT OF ENVIRONMENTAL ACCOUNTING

Due the increasing growth of population and limitation of available natural resources, today the issue of environmental protection as one of the most important issues of human society is raised. The important point is that protecting the environment is not limited to political and geographic boundaries and requires the collective efforts of all the inhabitants of the earth. With systematic approach, the issue of environmental protection requires an environmental management system that be implemented as integrated with other management systems. Accounting information system as an important component of management information system can play an important role in helping to protect the environment from pollution by manufacturing companies. The fact that how consumed expenses to be reflected in the

accounts for the environment by the company or how the method of exposing them should be, are the issues that accounting can offer procedures and information for management by checking them. But the prerequisite for such help requires existence of rules and regulations to protect the environment for manufacturing companies as well as development of accounting guidelines required by professional accounting bodies. On the other hand, the awareness and importance giving of managers to the environmental control systems of the company can reduce pollution.

Given that the pollution status of our country has had an increasing trend in recent years and manufacturing companies have great contribution in this field, we decided to take a step, however small, in this regard, by demonstrating the role of accounting in order to help reduction of pollution through the impact of expenses and financial disclosure and providing appropriate information to management.

Air pollution crisis especially in Tehran is reached to a limit that experts say it should be considered a fundamental solution to save the lives of thousands of elderly and sick. No statistics have been published from victims of air pollution in Tehran yet, but we can guess that air pollution has been the cause of the death of a crowd of 19,000 victims of heart attacks and strokes in 1992.

"About 60 percent of the country's industries, are concentrated in Tehran and the around. This inappropriate and excessive physical density is a major cause of air and environment pollution".

Close economic, political, commercial, industrial, cultural and educational relationships of Iran with some developed countries caused that the range of progress and development of technology include our country.

The need for a preliminary system to develop and formalize the issues, especially given the quality of available environmental information, is one of the important issues. The tendency of supporting the environment as a philosophy, has proven popular. Nevertheless, still the role of accounting is empty in helping to protect the environment through presentation and disclosure of information in this field to internal and external users. Achieving environmental accounting reports with other reports can make community fully informed of progress on the environmental risks of existing and future proceedings.

RESEARCH HISTORY

Human activities leading to environmental heavy damages such as reduction of natural resources, environmental pollution and abnormal climate. Currently global consensus has been formed to promote sustainable development and corporate social responsibility (CSR) has a close relationship with businesses. Many of countries around the world, have obligated the companies to

creating green accounting and disclosure of environmental information for authorities and the concerned people. Japan's environment ministry has defined green accounting as "quantitative assessment of the costs and benefits of environmental protection activities" and determined that systematic registration and activity reports, maintenance of a positive relationship between the company and the natural environment, and promoting the effective and efficient environment to achieve sustainable development, is necessary. Green accounting system in member states of Europe, including Denmark and the Netherlands, companies are committed to "environmental information disclosure to the government" are (Jouie Cheh and Shaun Huang, 2015).

In countries such as the United States and Japan that such laws have not been enacted, some companies will have to disclose their environmental information. In Taiwan, the government has provided promoting green accounting system. In Vietnam, the government has approved the environmental tax law in 2010 (Huy 2014). Multinational companies are increasingly involved in this issue that do the providers of their resources disclosure green accounting information before entering into trade or not. What is clear is that green accounting has become a mainstream in the world, and adherence to related laws is necessary. When the green accounting run and supported by governments, companies need to internalize external costs of production, as a result production costs and operating costs will increase. Therefore, in order to maintain current profit or to reduce costs, the company must make the agenda improvements in product design, such as green innovation or redevelopment of product. So influencing on research and product development and production will be inevitable.

Therefore, in this study to determine the effect of green accounting is performed in green product design. In this study, we examined that green accounting costs due to regulatory requirements and according to social necessities should be considered by companies and this topic increase the final cost of the production by calculating the extra costs of production. So companies to reduce their costs need to redesign products with an emphasis on green design. So the calculation of production costs and

the costs of research and development is vital for the company. The company have tried to design the product based on green design by examining these costs.

Jouie Cheh and Shaun Huang, 2015 in a study entitled "Analysis of the relationship between green accounting and green design for company" indicate that green design was adopted in response to the support and development of the status of global environment which is increasingly deteriorating. But its implementation is possible only in the light of the values and ethics of entrepreneurs and without economic and legislative incentives. In recent years, European countries, America, Japan, the United Nations and Taiwan continuously promote the environmental accounting guidelines. This guidelines, companies have to disclose information related to improving the environmental issues in their production, so as to cause improving environment through production which is non-negligible. This study was carried out by Giroux and meta-analysis method to analyze the influence of green accounting in green design. Then it was discussed that is green design is possible or not. The results showed that green accounting requirements are: 1. the development of corporate social responsibility, 2. Production cannot be done without environmental protection, 3. Production of cleaning products can reduce pollution, 4. external costs of the production must be internal, 5. redesigning to improve the production process and packaging, 6. Reduction in waste of resources (reduce, recycle, reuse) and implementation of 3R, 7. life cycle assessment for all evaluations and development of environmentally products, which can be solved by green design.

Hernardi (2015) in a study called "green accounting for Corporate Sustainability" suggests that today, corporate sustainability is one of the biggest challenges that companies face with it. Therefore, this study was conducted with the goal of how accounting, as the language of business and source of information, can meet sustainability criteria. This article starts with analyzing different methods to sustainability of big corporations, then by reinterpretation of the most important green accounting principles provide research proposals. The results show that sustainable development must be followed for environmental issues in organizations, especially manufacturing companies and services. Also for achieving sustainable development it requires that green accounting principles applied and implemented in organizations and should use its environmental guidelines in all processes of the organization. It also in the macro suggest that macroeconomic plans be developed and implemented on the basis of future outcomes of the environment.

Mahfoozi (2014) in study of environmental costs evaluation and impacts of forestry activities: Multi-method approach in environmental accounting stated concerns about greenhouse gas emissions and the possible deficiency of fossil resources in the future has led to a growing demand for wood biomass as a renewable material and energy source. In this sense, the demand for wood biomass supply is growing. Also environmental costs and impacts of forestry operations are assessed with considering the direct and indirect inputs in support of wood production systems as the main output, common products and next product. This study is a multi-method evaluation in the field of materials, energy and energy demand like its greenhouse gas emissions to explore environmental performance and the ability for sustainability of timber biomass production.

DATA GATHERING TOOL

To gather information in this study, library and field methods were used. We used the library studies as a foundational to conceptual framework development of research, we also use the field method in order to receive information. From Iran Khodro employees through questionnaires. Thus data collection tool in this study, is questionnaire.

To examine the hypothesis in this study a questionnaire consisted of 18 questions was used that by which the relationship between compliance with environmental standards and informational content of foundationalal figures is checked. 6 questions of 18 questions of the questionnaire are designed to evaluate the first hypothesis 6 questions for the second hypothesis, and eventually 6 questions for the third hypothesis in automotive companies.

COMMUNITY SAMPLE

The population of this study is automobile manufacturing company Iran Khodro that has been collected required data by questionnaire which are collected from the accounting department and the

design and research and development staff whom they are around 200 persons. When you do not know the population variance and the probability of success or failure of variable and cannot be used statistical formulas to estimate sample size, we use Morgan table and by using Morgan table the sample size is 127.

STRUCTURE OF THE QUESTIONNAIRE AND EVALUATION OF VALIDITY AND RELIABILITY

Trustworthiness and reliability are one of the technical features of the instrument. Reliability is concerned with the fact that in the same conditions, how much measuring tool achieve similar results in other words, consistency and compatibility show the concept of the measured case (Sarmadi et al, 2004). Several reliability criteria can be used to establish the reliability of measurement tools which include: Test Method

- 1-retest
- 2- equivalent forms
- 3- split-half method
- 4-method of internal consistency

Among these methods, the method internal consistency requires a single run and is usually the most widely used, especially in field studies (Sarmadi et al, 2004). Although this method is considered as the most general form of assessment.

In this case, reliability becomes as consistent interoperability, which constitute the level of internal consistency of a scale. Internal consistency is calculated using the Cronbach's alpha reliability coefficient. An alpha with the amount of 0.6 and 0.7 and above is considered a good gauge to demonstrate the internal consistency of a new scale. The results of the reliability of the instruments study are described later.

The results of Cronbach's alpha test for the questions of the questionnaire are given:

Table 2: Results of Cronbach alpha test for the questionnaire

Alpha coefficient	Statements
0.90	Statements related to the first hypothesis
0.97	Statements related to the second hypothesis
0.98	Statements relating to the third hypothesis

Cronbach's alpha statistic is showing suitability of the reliability and validity of the questionnaire in all items.

Also variables and related questions have shown in the following table:

Table 3: Assumptions and questions of the questionnaire

questions number	Number of questions	desired Item	assumption number
6-1	6	The relationship between compliance with environmental standards and informational content of profitability index in automobile manufacturing companies	1
12-7	6	The relationship between compliance with environmental standards and informational content of assets index in automobile manufacturing companies	2
18-13	6	The relationship between compliance with environmental standards and informational content of stock returns index in automobile manufacturing	3

		companies	
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HYPOTHESIS EXAMINATION

T test examines hypothesis testing method about the population mean. This test may be carried out as follows: First, assume a number for the population mean. Then through t test we determine that this assumption is correct or not. This test can be used to compare the mean of a sample with a fixed number or claim as well. After formulating the null hypothesis and contrast, this test involves the following steps:

1. calculating t for the collected data.

$$t = \frac{\bar{x} - \mu}{S_{\bar{x}}}$$

$$S_{\bar{x}} = \frac{S}{\sqrt{n}}$$

$$S = \sqrt{\frac{\sum(x - \bar{x})^2}{n - 1}}$$

2. calculation of degrees of freedom using the formula $df=n-1$
3. Identifying the confidence level or significant level
4. referring to the t tables which there are various in references and mining t table
5. Comparing the calculated t and t table
6. decision making to confirm or reject the null hypothesis

In the following chart significance level for rejection or acceptance test statistic t is given:

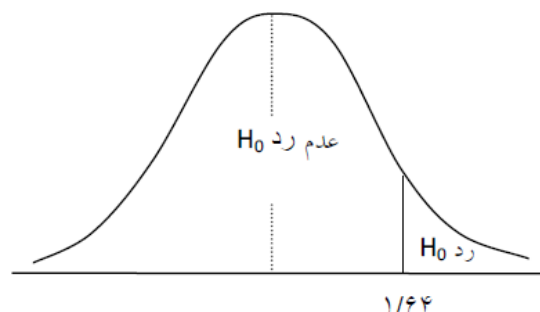


Figure 1 the amount of test statistic for null hypothesis in t-distribution

The five points Likert scale was used to design this section which is considered one of the most common measurement scales. Due to the selection of the five points Likert scale, T test will be performed by comparing the average of the number three to examine the hypothesis. The Overview and ratings of this spectrum to the questions is as follows:

Table 4: Points of the questionnaire based on the Likert spectrum

Very high	High	Medium	Low	Very low	Overview
5	4	3	2	1	Ratings

The first hypothesis:

H0: compliance with environmental standards on informational content of profitability index in the automobile Manufacturing companies has no significant effect.

H0: compliance with environmental standards on informational content of profitability index in the automobile Manufacturing companies has significant effect.

The first hypothesis is summarized in the following table:

Table 5: The first hypothesis

Result	Significant level.	T test
Confirmation of the first hypothesis	0.000	47.96

According to the second hypothesis can be stated:

Compliance with environmental standards on informational content of profitability index in the automobile Manufacturing companies has significant effect.

The second hypothesis:

H0: compliance with environmental standards on informational content of assets index in the automobile Manufacturing companies has no significant effect.

H0: compliance with environmental standards on informational content of assets index in the automobile Manufacturing companies has significant effect.

The second hypothesis is summarized in the following table:

Table 6: The second hypothesis

Result	Significant level.	T test
Confirmation of the second hypothesis	0.000	48.6

According to the second hypothesis can be stated:

Compliance with environmental standards on informational content of assets index in the automobile Manufacturing companies has significant effect.

The third hypothesis:

H0: compliance with environmental standards on informational content of Stock returns index in the automobile Manufacturing companies has no significant effect.

H0: compliance with environmental standards on informational content of Stock returns index in the automobile Manufacturing companies has significant effect.

The third hypothesis is summarized in the following table:

Table 7: The third hypothesis

Result	Significant level.	T test
Confirmation of the third hypothesis	0.000	47.34

According to the second hypothesis can be stated:

Compliance with environmental standards on informational content of Stock returns index in the automobile Manufacturing companies has significant effect.

RESULTS AND DISCUSSION

Nowadays given the existence of some green limitations, especially in global trade and narrowing of the competition arena, inevitably some for-profit companies on one hand to fix these limits and achieving higher incomes or gaining commercial popularity, have to bear green costs and on the other for positive evaluation of the performance of special environmental protection, they are forced to cut the costs. To manage on green fees, the first requirement is the need to identify them and the same is environmental costing of an activity that can cause increasing the value of the company. Green accounting purposes are: determining the environmental opportunities and limiting the additional costs that have non-value added; Calculation and estimation of corporate environment costs and set it generally in factory overhead; Determining environmental opportunities to create a net gain, creating and maintaining an environmental information system to improve the operational management;

Determining costs and future returns arising from the implementation of environmental information system of management; The process of environmentally friendly production of goods and services. In this study, totally concluded that compliance with environmental standards have a positive and significant effect on informational content of foundational figures of accounting.

SUGGESTIONS

According to the results of this study suggested that environmental indicators of accounting be emphasized in automotive companies and other companies which link to environmental issues to reduce the rate of environmental degradation and even in future we hope to have a better environment. Giving importance of environmental accounting indicators can be done by holding the classes for firms accounting and these classes be in such a way that familiarize accountants with accounting environment issues and then the manager of companies want from accountants to comply with the rules related to environmental accounting.

It is also suggested that in future research factors affecting the accounting environment be ranked by methods such as hierarchical analysis and factors affecting the accounting environment to provide a comprehensive program for companies to emphasize on each of indicators influencing accounting environment.

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