

The Mediating Effect of Accounting Practices in the Relationship Between GreenTech and Carbon Emissions

Publisher: IEEE

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Abstract

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Abstract:

The aim of this study is to confirm the effect of Green Technologies (GreenTech) and Accounting Practices (AP) on Carbon Emissions (CE). However, the problem statement in this study can be formulated as how GreenTech is affected by the adoption of accounting practices to mitigate carbon emissions for the petrol industry in Iraq. The survey data was collected from accountants working in four foreign companies operating in Iraq. A total of 100 valid questionnaires were completed and used for data collection. To establish both reliability and validity, as well as to evaluate the proposed hypotheses, co-measurement and structural analysis using smart-PLS technique was performed on the valid data set. The findings of this study provide important insights into the links between AP, GreenTech, and CE. AP and CE have a statistically significant association, implying that particular accounting procedures and practices used by corporations may influence their CE levels. This result has ramifications for businesses looking to lessen their environmental effect through accounting changes.

Published in: 2023 International Conference on Smart-Green Technology in Electrical and Information Systems (ICSGTEIS)

Date of Conference: 02-04 November 2023

DOI: 10.1109/ICSGTEIS60500.2023.10424359

Date Added to IEEE Xplore: 09 February 2024

Publisher: IEEE

► ISBN Information:

Conference Location: Badung, Bali, Indonesia

▼ ISSN Information: