

A Research on the Relationship Between Sustainability and Accounting Conservativeness

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Abstract:

The recent developments in environmental problems the growing sensitivity to these issues are also considered companies. Companies' environmental and social sensitivity indicators are included in their sustainability reports. The transparency and reliability of these reports, as well as their evaluation alongside financial information, are crucial, especially for stakeholders. Conservative accounting policies, on the other hand, ensure the reliability of accounting and financial information while also avoiding possible losses. In this context, a relationship is expected between sustainability and conservative accounting. To determine this relationship, data from companies in the metal goods sector that publishes sustainability reports frequently at Borsa Istanbul, was analyzed using logistic regression for the period 2014-2024. The results indicated that while no statistical relationship was found between sustainability and conservatism, sustainability was associated with company size and institutionalization.

Keywords:

Accounting Conservatism, Financial Statements, Logistic Regression, Sustainability.