Cover Letter

Comparison of Environmental Law Violations and Accounting Abuses by Russian Enterprises

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A brief description of the novelty and importance of the findings

The method of identifying the opportunistic behavior of business entities, in particular with respect to environmental components, is proposed in the paper. It is based on statistical comparison and determination of the relationship between violations of enviromental legislation and accounting violations by Russian enterprises. To assess the distortion of accounting information in the direction of overestimation or understatement, a new method based on the author's probit-regression model is proposed.

Declaration

No conflict of interest

Informed Consent

The authors confirm that written consent was obtained from all participants prior to the study.

Ethical Approval

The paper received the approval of II Open Russian Statistical Congress.

Contributorship

The roles of each author:

Vladimir Glinskiy – problem statement, method development, manuscript writing;

Michael Alekseev – development of methods, planning and conducting an experiment, analysis of results, manuscript writing;

Lyudmila Serga – data collection, conducting an experiment, manuscript writing and article design.

Each author has had a significant contribution to the article.