Problems and Countermeasures of Environmental Accounting Information Disclosure in Heavy Polluting Enterprises

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Abstract: As the society pays more and more attention to sustainable development, the state requires heavily polluting enterprises to disclose environmental accounting information. Based on the necessity of environmental accounting information disclosure, the paper points out the problems existing in the environmental information disclosure of Chinese enterprises, such as inconsistent disclosure methods, weak awareness of environmental protection, insufficient government supervision and lack of relevant accounting talents, and proposes corresponding standardization Information disclosure methods, improving corporate environmental awareness, increasing government supervision and solutions for improving the capabilities of professionals.

Keywords: Heavy polluting enterprises, Environmental accounting, Information disclosure.

1. Introduction

Since China's reform and opening up, under the trend of market economy development, environmental protection issues have been paid more and more attention by the public. The demand of Chinese enterprises for the disclosure of internal environmental accounting information is also gradually increasing, and researchers are also continuing to discuss issues in the field of environmental accounting information and actively carry out scientific research. In the process of scholars' research, environmental accounting has been identified as "an emerging discipline that uses currency as the main unit of measurement, based on relevant laws, measures environmental-related costs and development benefits, and evaluates performance and financial results from an environmental perspective." Scholars at home and abroad have conducted in-depth research on environmental accounting information disclosure. Some scholars have pointed out that environmental accounting information should include the avoidable costs of environmental problems existing in enterprises, and should disclose relevant information caused by pollution problems and social responsibilities that enterprises should undertake, and other related issues [1].

In the 1990s, scholars Professor Ge Jiashu and Professor Li Ruoshan introduced environmental accounting to China. In 1999, Meng Fanli proposed that environmental accounting should include three aspects, namely, objectives, assumptions and principles, as in traditional accounting, and based on this, he established a theoretical system of environmental accounting [2]. Yin Mei proposed in 2013 that enterprises should include five elements when making environmental accounting disclosure. Among them, the most necessary environmental accounting information to be disclosed includes two types of expenses: one is the expenditure for reducing pollutant discharge; the other is the environmental monitoring and other business expenses. [3]. In 2019, Liu Kun and others conducted a study on the environmental accounting information disclosure content of enterprises in Yunnan Province. During the research process, they found that in the process of environmental accounting information disclosure, companies would avoid disclosure of the company's own image due to the consideration of the company's own image. Negative image related information disclosure [4].

Environmental accounting is a brand-new accounting work field. On May 1, 2008, the State Environmental Protection Administration of my country promulgated management measures such as "Environmental Information Disclosure Measures (Trial)". Based on the key requirements of these management measures, environmental accounting information has since become It is an important indicator for evaluating the economic benefits and development of enterprises, which plays a positive role in promoting the sustainable development of my country's environment and has a strong positive influence. At the same time, the state has continuously raised the requirements of the public and enterprises for the sustainable development of the environment, and successively formulated relevant laws and regulations. Environmental Protection Tax Law of the People's Republic of China. In 2014, the Ministry of Environmental Protection issued the "Measures for the Disclosure of Environmental Information of Enterprises and Institutions" to clearly define the heavily polluting industries, and compulsorily require heavily polluting enterprises to disclose a total of 5 items of environmental accounting information, including pollution discharge and the operation of pollution prevention and control facilities. However, under the influence of various factors, for now, the environmental accounting information disclosure of Chinese enterprises has not reached the ideal state, and it has not been able to fully promote the construction of the ecological system [5]. Therefore, it is very important to study the issue of environmental accounting disclosure of heavily polluting enterprises. This paper enumerates some problems that occur in the process of environmental accounting information disclosure by some heavy polluting enterprises, and puts forward corresponding solvable suggestions for these problems, hoping that enterprises can provide more useful information under the sustainable development, and then formulate more complete business plan to promote the long-term development of the enterprise[6].
2. Related content and necessity of environmental accounting information disclosure

2.1. Definition of Environmental Accounting Information Disclosure

Environmental accounting integrates accounting, economics and environmental sciences and other disciplines. According to relevant laws and regulations and national accounting standards, it uses certain accounting methods to verify, record, measure and report environmental information truthfully and comprehensively[7], and objectively reflects the main body of resource consumption and pollution discharge. The content includes quantitative and non-quantitative information about the company's environmental accounting information, as well as financial and non-financial information. As an indispensable part of the environmental accounting system, it plays a vital role in the disclosure of environmental accounting information, and can reveal all the final results of the company's environmental accounting work. Environmental accounting information theory mainly comes from sustainable development theory, stakeholder theory[8], information transfer theory and other theories, and is integrated with the requirements formulated by relevant governments, and it develops continuously in the context of sustainable economic development.

2.2. Forms of Environmental Accounting Information Disclosure

The main forms of environmental accounting information disclosure are: voluntary disclosure, external disclosure, and mandatory disclosure. For example, for companies with pollution in the production and operation process, the information disclosure requirements are generally mandatory; for most companies, the disclosure of their environmental accounting information is generally in the form of voluntary disclosure. This will lead to the diversification of the results of corporate environmental accounting information disclosure and the inconsistency of the contents of the statements disclosed to the outside world.

2.3. Necessity of Environmental Accounting Information Disclosure

Since the 18th National Congress of the Communist Party of China, the Party Central Committee and the State Council have put forward a major decision to promote the construction of ecological civilization for the sustainable development of ecological civilization[9]. Heavy polluting enterprises are the main body of resource consumption and pollution discharge. How to continue operating, reduce resource consumption, and reduce pollution emissions will be directly related to the process of my country's ecological civilization construction. Enterprises cannot avoid the consumption of natural resources in the process of development. Natural resources are not continuous. After a long time, there may be regeneration of resources, and even the consumed resources no longer exist. If there is no controlled unreasonable use and consumption of resources, resource exhaustion will occur in the long run. The unreasonable use of natural resources will lead to the destruction of the high-quality environment for people's long-term life, and the damage to the homes that people rely on. If we want to develop sustainably for a long time, we need to pay attention to and pay attention to environmental protection issues from all walks of life, and we should no longer evade and conceal a series of problems caused by the destruction of the environment.

The state and enterprises should attach importance to the disclosure of environmental accounting information. Relevant government departments can summarize the environmental accounting information disclosed by enterprises to the outside world, and through systematic analysis, can obtain the environmental conditions that appear in the operation process of enterprises, and take timely and efficient measures to protect the environment[10]. It can reasonably use the environmental accounting information disclosed to the outside world to clarify its green and environmental protection concept to the outside world, and help the company to reflect a good social image to the outside world.

The disclosure of environmental accounting information by enterprises can let the public know about their environmental protection measures and environmental protection situation, and social supervision can help enterprises pay attention to their own environmental behaviors, strengthen enterprises' attention to environmental protection, strengthen their sense of social responsibility, and achieve a high degree of consistency between economic and environmental benefits[11]. Business purpose: The company regularly discloses environmental accounting information, which allows the company's main stakeholders to understand the company's operating conditions. The degree of damage that may be caused to the environment and the company's commitment to the corresponding responsibilities in the process, and make reasonable judgments and decisions based on this, so that the company can more easily establish a good reputation in the business process.

3. Problems Existing in Environmental Accounting Information Disclosure of Heavy Polluting Enterprises

Under the current economic development, most of the environmental accounting information disclosure of heavy polluting enterprises has distortion problems. Since environmental accounting information disclosure is controlled by subjective factors, most enterprises will avoid or whitewash their data in order to achieve certain profit goals. And delay the reporting of information, deceive the public, and harm the interests of the public and investors. The information disclosed by heavy polluting enterprises generally chooses to disclose is a project that is conducive to establishing a good green and environmental protection image of the company, and there are few or even no negative effects on the administrative punishment or litigation caused by the occurrence of environmental problems caused by improper measures. content is disclosed.

Compared with environmental protection management and enforcement, companies are more inclined to disclose...
environmental performance information directly related to production. Although most of the enterprises disclose the content of environmental accounting information clearly stipulated by the state and list the information related to the disposal of pollutants in detail, the degree of monitoring information disclosure is not high. The relevant information on the construction of environmental protection facilities and environmental protection technology innovation is not listed in detail. Most environmental protection investment projects are only disclosed off-balance sheet, but some environmental protection investment projects are separated from the financial statements, and environmental assets are not listed separately.

3.1. Disclosure Methods Cannot Be Unified

Compared with western developed countries, my country has a late awareness of the research and development of environmental accounting information disclosure, and there is no unified regulation on the method of environmental accounting information disclosure. Moreover, my country's current accounting standards do not standardize the specific behaviors of corporate environmental accounting information disclosure, nor do they set targets for the information disclosed by environmental accounting.

The form of environmental accounting information disclosure of heavily polluting enterprises is mainly mandatory disclosure. However, because my country's corporate environmental accounting information disclosure system lacks relatively consistent accounting legal provisions, the content disclosed by different companies is mostly inconsistent, the information transparency is low, and most of the information disclosed is Textual, the corresponding data information is relatively small, and the information disclosed is relatively scattered, which makes it more inconvenient for information users to compare information. Enterprises may avoid negative information for the sake of profit.

3.2. Low Awareness of Corporate Environmental Protection

At present, most of the environmental accounting information disclosure of Chinese enterprises is not voluntary disclosure, and the public's awareness of environmental protection is not high enough. The sense of social responsibility is not strong, and a small number of enterprises have the concept of sacrificing the environment to obtain economic benefits. At the same time of rapid economic development, enterprises also face huge economic pressure, ignoring the protection of the environment. In recent years, my country has become more and more aware of the importance of environmental protection while developing its economy. It is urgent to standardize and refine the regulations on corporate environmental accounting information disclosure. The financial department should increase the integrity of the environmental accounting system and standardize environmental accounting firms. For the relevant accounting subjects involved, the details of the waste treatment procedures of the enterprise and the standards for the final discharge of waste water can be specified, and a set of reports for disclosing environmental accounting information can be specified to allow enterprises to have a unified disclosure standard. A unified and standardized information disclosure method can enable information users to have a more intuitive and clearer understanding of the environmental accounting information of enterprises.

3.3. Insufficient Government Supervision

My country vigorously developed the economy in the early days, ignoring the protection of the environment. In recent years, the government has gradually realized the importance of the concept of economic recyclability and sustainable development. Insufficient supervision over the procedures for handling corporate pollution. There are regulatory loopholes in the implementation of specific disclosures. Most of the content disclosed by companies only meets the government’s requirements. For their own protection, companies will not fully disclose all of them. The environmental accounting information of the company will hide relevant information that is unfavorable to itself. Therefore, the lack of information disclosed may affect the validity and authenticity of the company's environmental accounting information. At the same time, it is more difficult for the public to supervise.

3.4. Lack of Relevant Accounting Professionals

At present, there are a large number of accountants in our country, but the professional level of accountants is uneven, and the number of senior accountants is not large. Most accountants can handle the daily financial work of enterprises proficiently. However, because the research on environmental accounting in my country is not as comprehensive as that in western developed countries, and environmental accounting information disclosure is a comprehensive and applied discipline involving multiple disciplines, it requires corresponding accountants to have deeper theoretical knowledge and higher practical knowledge. Operational ability, in addition to being familiar with accounting knowledge, it is also necessary to understand how to use resources more reasonably, effective management of environmental problems, waste disposal, ecological sustainable development and other environmental protection knowledge, and can timely update the various national regulations issued. policies and master and apply them proficiently. At present, my country lacks such accountants.


4.1. Standardized Information Disclosure

In recent years, my country has become more and more aware of the importance of environmental protection while developing its economy. It is urgent to standardize and refine the regulations on corporate environmental accounting information disclosure. The financial department should increase the integrity of the environmental accounting system and standardize environmental accounting firms. For the relevant accounting subjects involved, the details of the waste treatment procedures of the enterprise and the standards for the final discharge of waste water can be specified, and a set of reports for disclosing environmental accounting information can be specified to allow enterprises to have a unified disclosure standard. A unified and standardized information disclosure method can enable information users to have a more intuitive and clearer understanding of the environmental accounting information of enterprises.

The government can formulate corresponding laws and regulations according to the specific business behavior of the industry, and make the laws and regulations more precise, because the domestic realization of the importance of environmental accounting information disclosure is relatively late, and my country's laws and regulations can learn from the laws and regulations of Western countries, which are successfully implemented. experience, and further improve and perfect relevant laws and regulations.

4.2. Improve Corporate Environmental Awareness

To a certain extent, the disclosure of environmental accounting information can enhance the brand value of an
enterprise, establish a good brand image in the hearts of the public, leave a good brand reputation in the eyes of investors, and enhance the enterprise's own sense of social responsibility. At the same time, enterprises can vigorously publicize the company's green environmental protection awareness through the media, let the public understand and enhance their own environmental protection awareness, start from what they can do around them, advocate green production, attach importance to circular economy and sustainable development, and advocate consumers' green consumption concept, while improving the enterprise itself and driving the public to make progress together.

In the "14th Five-Year Plan", according to the concept of sustainable development, my country should continue to improve environmental quality within five years, and improve the ecological environment supervision and inspection system and ecological protection supervision system. Therefore, in the future, my country will introduce various environmental protection policies to standardize the environmental accounting information disclosure of heavily polluting enterprises. In order to develop in the long-term under the environmental protection policy, heavy polluting enterprises must raise their awareness of environmental protection.

4.3. Increase Government Supervision

Different from other accounting functions, environmental accounting has strong social consciousness. For now, corporate environmental accounting information disclosure needs to be standardized by the government's enforcement power. The credibility of the government can make the public more convinced of the environmental accounting information disclosed by the enterprises, and the strong supervision and management of the government can improve the consciousness of the enterprises and prevent the enterprises from taking chances and concealing or tampering with the content of their environmental accounting information. Strong and regular government supervision can create a high-quality development environment, improve the quality of external environmental accounting information disclosure, and strengthen supervision to provide strong support for enterprises to cultivate the awareness of self-disclosure, accurate disclosure and timely disclosure for a long time. Provide the best guarantee for the long-term and efficient development of the economic benefits of the enterprise and the social environment.

4.4. Vigorously Improve the Professional Skills of Accountants

Strengthen the professional ability of corporate accountants to disclose environmental accounting information. Regularly organize the company's accountants to participate in relevant environmental accounting information disclosure training, improve the company's accounting staff's business processing capabilities, increase the company's accounting staff's relevant professional knowledge expansion, improve the accounting staff's comprehensive quality and ability of related majors, and enhance the overall core competition of the department force. Enterprises can regularly organize company accountants to conduct business exchange meetings, communicate with each other to exchange learning experiences, and raise their own business problems, conduct extensive discussions on business problems, communicate with each other to solve and prevent the problem from recurring in advance. Appear. Enterprises can require and train accountants to understand and master the laws and regulations related to national environmental accounting information disclosure, keep abreast of the latest developments in national environmental accounting information disclosure, and cultivate and establish correct environmental protection concepts for all employees of the company. Team building, reporting on employees' environmental protection behaviors, and broadening employees' environmental protection methods.

5. Summary

Under the requirements of sustainable development environment, the public is paying more and more attention to environmental issues. If heavy polluting enterprises want to seek better development, they must pay more attention to the disclosure of environmental accounting information and continuously improve its quality. It is an effective way for enterprises to establish a good brand image. Enterprises actively publicize their environmental accounting information and actively undertake corresponding social responsibilities, which will help my country's economy develop better and create a favorable development environment. Although there are still some problems in the disclosure of environmental accounting information of my country's heavily polluting enterprises, it will become better and better with the continuous efforts of the public.

References


