Research on Environmental Accounting Information Disclosure

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Abstract: As far as China’s environmental accounting is concerned, it has the problems of late start and slow development, and the laws and regulations related to environmental accounting information disclosure have not been fully established, and the actual supervision strength is relatively small, and the relevant enterprises have relatively poor environmental awareness. Therefore, the overall situation of environmental accounting disclosure in China at the current stage is as follows. It’s not optimistic. Based on this, this article mainly carries on the thorough research and the discussion to the environmental accounting information disclosure question.

Keywords: Research on Environmental; Accounting Information; Disclosure

1. Preface

For environmental protection and economic growth, there is a certain contradiction between them, and it is one of the most important contradictions in the current stage of China’s social and economic development. In the accounting industry, a very important branch is environmental accounting, which can not only take the perspective of green development as the actual starting point, but also take environmental protection as the starting point. Therefore, in order to achieve the fundamental coordination between economic development and environmental governance, we must establish a corresponding information disclosure system.

2. The necessity of environmental accounting information disclosure

2.1 Control of the further deterioration of ecological environment

In the actual development process of China, it is bound to involve the utilization of resources. At the present stage, in the process of using resources, there is not only low efficiency, but also high consumption. Moreover, the discharge of waste is increasing day by day, which has caused serious damage to the ecological environment. Therefore, the most urgent task of our country is to protect and improve resources environmental science. The implementation of environmental accounting information disclosure can fully understand the relevant information of the enterprise in the aspect of environmental treatment, and take the corresponding information as the basis, and then make a timely response and comprehensively restrain the further deterioration of the ecological environment.

2.2 Meeting the needs of enterprise information users

For environmental accounting, the main goal of its existence is to provide useful environmental accounting information to the outside world, based on the provision of corresponding information, to meet the needs of subsequent
judgment and decision-making. Relevant information users will provide information to use, can accurately grasp the development methods and strategies of enterprises, and then make enterprises set up a good image of environmental protection, in the fierce market competition, can occupy a place. At present, the disclosure of environmental accounting information by enterprise information users is very strong.

2.3 Encouraging enterprises to undertake the social responsibility of environmental protection

In the process of social and economic development, the enterprise is equivalent to the cell inside the human body. However, in the process of production and operation, the enterprise has a close relationship with the surrounding environment, and will seriously affect the change of the overall environment. Therefore, in the process of actual development, enterprises should not only consider their own interests, but also protect the environment. Taking the task of improvement, actively cooperating with the national policy guidance and following the trend of the times are not only to achieve resource conservation, but also to truly achieve environmental protection\(^1\). The main form of environmental responsibility of enterprises is the main content of environmental accounting information disclosure. Based on the implementation of environmental accounting information disclosure, we can fully and clearly see the efforts and sharing of enterprises for environmental protection, which is fully consistent with the sustainable development policy of China.

3. Problems in environmental accounting information disclosure

3.1 Superficial theory of environmental accounting information disclosure

The research time of environmental accounting in China is relatively short and starts late. Therefore, a relatively complete and systematic theoretical system has not been formed. In addition, in the current stage of environmental accounting, whether it is the statistics and confirmation of environmental economic business, or the disclosure of environmental economic business, it needs a lot of knowledge, not only the corresponding accounting knowledge, but also the cross and mutual penetration of social science and economic science. And environmental accounting itself has certain particularity, so whether the development of environmental accounting, or the development of measurement methods, there are relatively slow problems in it, and at present, the corresponding financial researchers and accountants own knowledge reserves are obviously insufficient, and the relatively deep knowledge of environmental science is not in-depth. Therefore, the theoretical development in this field is seriously restricted.

3.2 Imperfect laws and standards of environmental accounting information disclosure

Until now, in environmental accounting, China has not established a relatively perfect and unified accounting system and standards, and has not formulated laws and regulations related to environmental accounting information disclosure. Based on this background, most enterprises do not follow specific standards in the process of environmental accounting information disclosure. In the process of disclosing relevant information, enterprises have great randomness, and in the process of disclosure, there will be a variety of problems, for example, the content of disclosure is not complete, the information disclosed is not accurate, and the form of disclosure is not standardized. And for the subject of disclosure, based on the environmental accounting information disclosure of most listed companies in China as the main analysis basis, we can further find a problem, that is, only relatively few enterprises can actively undertake the responsibility of disclosure, and there are still very narrow problems in the actual industry\(^2\). China’s Securities Regulatory Commission and other institutions have not made clear requirements for listed companies to disclose environmental accounting information. At the same time, from the relevant legal point of view, there is no mandatory requirement for enterprises to take the responsibility of disclosure. Therefore, in the process of disclosure of environmental accounting information, most domestic enterprises still adopt the following measures. It is mainly voluntary.

3.3 Limitations of enterprises in environmental accounting information disclosure

The main purpose of the existence of enterprises is to make profits, and most enterprises only pay too much attention to the short-term interests, and do not care about the impact of environmental problems on their future develop-
With the continuous development of social economy, the market competition is becoming fiercer. If enterprises want to occupy a place in such a competitive market and stabilize their own position, they should try their best to find ways to reduce costs. At the same time, if the environment is included, the cost level of enterprises will be further improved, and then the enterprises will compete. As a result, most enterprises are not willing to consider the environmental issues, nor pay attention to the disclosure of environmental accounting information, and talk about how to participate in the enthusiasm. In the process of actual investment, if the investors do not have a comprehensive grasp of information, the flow of capital will be affected, and it will flow to the enterprises with relatively serious environmental pollution, which will further aggravate the deterioration of the ecological environment.

### 3.4 Relatively weak public requirements on environmental information disclosure

From the perspective of investors, comprehensive grasp of the financial information of the enterprise can ensure the accuracy and comprehensiveness of the subsequent investment strategy. Moreover, from the theoretical point of view, the long-term development of enterprises is closely related to the information and finance related to the environment, which will guide the development direction of enterprises in the future. In terms of the actual situation at the current stage, the social public has not paid attention to the environmental accounting information, and some of the public have not heard of environmental information accounting, and related enterprises are carrying out. In the process of investment decision-making, there is no awareness of environmental issues, which makes the subject of environmental accounting information disclosure relatively narrow.

### 4. Countermeasures to solve the problem of environmental accounting information disclosure

#### 4.1 In-depth study on the theory of environmental accounting information disclosure

In the actual development process of our country, we should set up the research team of special environmental accounting information disclosure. At the same time, we should increase the investment in this field, not only to put in a large number of scientific research personnel, but also to increase the investment in funds. We should learn from foreign advanced excellent research results and actively learn from the practice of foreign enterprises. Experiencing and lessons in the process of practical reference, we should take the actual development of China as the actual starting point, and then carry out a comprehensive combination, and in this field will guide and applicability of theoretical results as soon as possible, and then innovation and breakthrough can be completely achieved, so that the urgent needs of social development can be met.

#### 4.2 Improvement of accounting standards and systems related to environmental information disclosure

In the process of in-depth study of the theory, the relevant departments and industry associations in China should timely issue the standard documents that can be used as the unified implementation standards. Based on the introduction of the relevant standards documents, the domestic listed enterprises must record and feedback the information actually involved in environmental management activities, and ensure the disclosure of environmental accounting information. There are laws and rules to follow[3]. In addition, in the process of the actual development of the country, laws and regulations should be clearly specified in order to establish the legal status of environmental accounting, so as to ensure that the environmental accounting work can truly reach the legal level. Based on this, we should stipulate not only the disclosure data of relevant enterprises but also the disclosure plan and objectives of relevant enterprises, so as to make full use of the legal force. It can increase the true performance of the relevant enterprises, avoid the phenomenon of random disclosure, and control the situation of all walks of life.

#### 3.3 Strengthening the supervision of environmental collection information disclosure

The relevant government departments should further strengthen the supervision, formulate the inspection and audit
methods corresponding to the disclosure of environmental accounting information, and make full and flexible use of governance measures, such as special audit, administrative management, etc. The national audit institutions should not only take the environmental laws and regulations as the basis, but also take the environmental legal system as the actual criteria, and then comprehensively review and identify the authenticity and legitimacy of enterprise environmental accounting information. In the process of review, there will inevitably be some enterprises that do not develop information disclosure. In view of this situation, we should implement administrative punishment, and then make the enterprises and industry for environmental accounting information disclosure work improve the degree of attention. In addition, for social intermediary organizations, we should actively advocate for them, advocate that in the process of external audit, they can undertake the responsibility of environmental information review, and actively encourage the public to find problems and report in time, so as to further strengthen the supervision.

4. Conclusion
In a word, this paper mainly discusses the environmental accounting information disclosure. In the process of China’s actual development, only by further standardizing and completing the environmental accounting information disclosure can the sustainable development of China be guaranteed fundamentally.

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