**Problems and Countermeasures of Environmental Audit in Ecotourism**

**Haiyan Jiang**  
Fuzhou University of International Studies and Trade, Fuzhou, China  
jianghaiyan@fzfu.edu.cn

**Abstract.** As an environmental management tool, eco-tourism environmental audit plays an important role in realizing the sustainable development of tourism. However, the environmental audit of eco-tourism cannot be formed overnight. In this long process, we need to work hard to improve the environmental audit of eco-tourism. The article takes Wuyi Mountain as the research object, finds the reasons why it cannot implement the sustainable development of eco-tourism environmental audit, and provides specific references for the implementation of eco-tourism environmental audit.

**Keywords:** Environmental Audit; Ecotourism; Sustainable Development.

China's tourism industry has now become a strategic pillar of the national economy, and the development of the tourism industry has produced good economic and social benefits. But it also has a serious impact on the environment. Research on eco-tourism helps the national audit department to enhance its operability when conducting eco-tourism environmental audits, strengthen eco-environmental management and people's environmental awareness of resources, and promote the sustainable development of eco-tourism.

1. **The necessity of environmental auditing for ecotourism**  
   In the face of the continuously deteriorating ecological environment, environmental auditing of ecotourism can be used to predict how ecotourism will develop in the future to achieve low consumption, low damage, and sustainable development.

1.1. **The implementation of environmental auditing is an inevitable requirement of the sustainable development strategy**  
China's eco-tourism environment is not optimistic, especially in some areas, there are a large number of production activities and consumption patterns in pursuit of GDP regardless of environmental development, which has led to the deterioration of my country's eco-tourism environment. By implementing environmental auditing, we can measure the value of the eco-tourism environment; identify, measure and disclose changes in the functional value, environmental cost, and environmental benefits of environmental activities, and provide effective and reliable environmental information for environmental governance.
1.2. The implementation of environmental auditing is the need to measure the gross national product (GNP) and the production cost of enterprises

From the national level, environmental resources are not part of the gross national product, so it is far from enough to find the benefits and losses of eco-tourism environment from the gross national product. This also leads to indicators of economic growth and development speed not at the same level. If the environment deteriorates, per capita income and economic welfare will be exaggerated. For companies, if they only measure the actual cost of labor and material costs when producing products, and ignore the "environmental cost", it will cause the company to sacrifice eco-environmental tourism for the current short-term benefits. However, through environmental auditing, the authenticity of the gross national product and the production cost of the enterprise can be detected, so as to prevent the improper behavior of the enterprise and achieve the purpose of protecting the environment and achieving sustainable development.

1.3. The implementation of environmental audit is the need of audit reform and development

Under the new ideology, China's economic development level, political historical background and cultural framework system are undergoing earth-shaking changes. National governance has updated goals and put forward higher audit development requirements and plans. Only by breaking the history, insisting on innovation, and changing the audit methods and methods in the direction of the development of the times, can we match the national audit concept and meet the new audit requirements. Under the development trend of the national market economy, an important method to monitor the impact of social enterprise production and operation activities on the external resource environment and ecological environment is eco-tourism environmental auditing.

2. Problems in the implementation of environmental auditing for eco-tourism-Taking Wuyi Mountain as an example

2.1. The current situation of ecological tourism in Wuyi Mountain

Wuyi Mountain is located in the northwest of Fujian Province, covering an area of approximately 1,000 square kilometers. Wuyishan City, as the endorsement of northern Fujian and the business card of Fujian tourism to foreign publicity, spans the two provinces of Fujian and Jiangxi, and was called Chong'an City in ancient times. Wuyi Mountain is rich in tourism resources and beautiful ecological environment. The characteristics of the resources determine that the development of tourism is the first choice. It can not only stimulate domestic demand. Tourism is a comprehensive industry that can promote the development of other industries in the area and promote employment, but it can stimulate Regional economic growth. As shown in the following table, the total tourism revenue is higher than the regional GDP, the tourism industry has been steadily increasing year by year, and the tourism development potential is huge.

| Year | Total number of tourists received (10,000 person-times) | Total tourism revenue (100 million yuan) |
|------|-------------------------------------------------------|----------------------------------------|
| 2012 | 876                                                   | 150.7                                  |
| 2013 | 731.59                                                | 116.24                                 |
| 2014 | 930                                                   | 145.14                                 |
| 2015 | 975.81                                                | 158.83                                 |
| 2016 | 1077.27                                               | 171.41                                 |
| 2017 | 1266.72                                               | 231.15                                 |

Note: The information in the table is calculated based on the data published by the Wuyishan Municipal People's Government website.

With the rapid development of China's economy and the continuous improvement of people's living standards, the number of people enjoying holidays is increasing. These tourists took advantage of their leisure time during the holiday to rush to various scenic spots in Wuyi Mountain by car. However, while bringing tourism revenue and promoting economic development, they also brought many problems. Such as reducing the air quality in Wuyi Mountain and increasing the noise; the increase in population...
density and traffic congestion reduces the living space of local residents; the long-term acceptance of tourists threatens the life of the original characteristics and cultural heritage; the development of large-scale tourism activities intensified the destruction of the natural environment and ecosystem; excessive use and construction of tourist reception facilities will destroy the natural landscape of the area.

2.2. Problems in the implementation of ecological tourism environmental audit in Wuyi Mountain

At present, my country's environmental auditing is still in its infancy. In the process of environmental auditing of Wuyishan tourist attractions in Fujian Province, the country's current audit laws are not mature enough in all aspects, causing many problems in environmental auditing.

2.2.1. Eco-tourism environmental audit legislation is not perfect. Since the beginning of the new century, the party and the state have paid great attention to environmental protection issues, and various laws and regulations have been promulgated in this regard. However, the disadvantages are that there are few contents related to environmental auditing, such as: Several related laws, such as the Regulations on the Implementation of the Audit Law, the Audit Law of the People’s Republic of China, and the National Auditing Standards of the People’s Republic of China. The specific audit process is not clear enough, and the existing audit standards are unreasonable. Due to the lack of legislation that cannot be made up in time and the lack of support from relevant departments in legislation, it has a negative impact on the unique functions of tourism environmental auditing and the creation of certain value. The lack of relevant environmental audit regulations in the Wuyishan tourist area in Fujian Province and the lack of external supervision and management have caused huge losses to the ecological tourism in the Wuyishan area.

2.2.2. Insufficient understanding of eco-tourism environmental audit. Environmental auditing in China has been in the stage of theoretical research and exploration of environmental auditing from the very beginning. A sound environmental theory system has not been established and there is little practical experience. Therefore, environmental auditing has not yet had a significant impact on society and has not received attention and attention from all sectors of society. From the auditor's point of view, they know very little about the importance of environmental auditing, they cannot understand and master the purpose, content and methods of environmental auditing, and basically there are no new concepts, new methods and new technologies of environmental auditing. Therefore, to a certain extent, this is an obstacle to promoting and deepening the environmental audit of ecotourism. From the perspective of Wuyishan tourism in Fujian Province, the managers and auditors of the Wuyishan tourist area have not yet established the concept of environmental protection, and are still pursuing economic growth without considering environmental issues. Environmental auditing is often hindered and pressured by the management of travel companies and auditors, and its effectiveness is not enough.

2.2.3. Lack of awareness of sustainable development and lack of professional talents. Eco-tourism environmental auditing has a wide range of knowledge, covering many scientific categories, high comprehensive intensity, high requirements for auditors, and strong technicality of environmental auditing. Most of them are based on quantitative analysis and require a lot of advanced mathematics and mathematical statistics. Such knowledge, including various environmental knowledge such as environmental economics, and professional knowledge in sociology, engineering, etc. [15]. There are currently more than 20,000 people in various tourism industries in Wuyi Mountain, most of whom are from non-formal courses. From the perspective of academic level, the level is relatively low. According to statistics, there are currently 1,800 travel guides in Wuyi Mountain, of which only 3 are masters (part-time tour guides), 234 are junior college, 378 are technical secondary school, and the rest are high school or below. Among these management teams engaged in eco-tourism, there is a lack of high-quality tour guides and management talents with modern corporate management concepts, the foundation of scientific tourism management is weak, and the environment is harsh. In addition, the lack of
professional internal auditors in tourism companies has caused Wuyishan auditors to be repeatedly hindered in the implementation of environmental audits.

2.2.4. Unsuccessful management system and lagging protection policies. The management of Wuyi Mountain is scattered in the hands of the Forestry Bureau, the Natural Resources Bureau, the Culture, Sports, and Tourism Bureau. These three departments belong to different superior leaders, resulting in a lack of effective communication and exchanges between management entities and the inability to share management resources. Resulting in low efficiency. There are few civil society organizations in Wuyishan for environmental protection, and experts have no binding force on environmental protection and development. The lack of public participation makes it difficult for environmental protection and management to form a real synergy effect. The implementation of multi-level management, involving the local government, scenic area management agencies, and protected area management agencies, has led to poor communication and communication among various departments, and it is impossible to formulate practical and feasible measures, making it impossible to have a certain degree of environmental protection when implementing environmental protection. Relevant basis. At the same time, the relative inconsistency of tourism management standards for relevant tourist attractions in the Wuyishan area, inconsistent charging standards for scenic spots, and improper fund-raising measures have also affected the implementation of environmental protection to a certain extent and hindered the coordinated development of tourism and the economy.

3. Improving countermeasures for environmental audit of ecological tourism

An important measure to realize the sustainable development of China's tourism industry is to adhere to eco-tourism. However, overlooking the current ecosystem, the air, soil and water resources in the eco-tourism area have all been affected to varying degrees. In the face of further development of scenic spots, the ecological environment of tourist areas is constantly being destroyed, and the original historical geology and landforms are constantly undergoing unprecedented changes. Under such huge pressure, environmental auditing plays a particularly important role. In order to achieve a win-win situation between eco-tourism and environmental protection, this article puts forward the following relevant suggestions for eco-tourism:

3.1. Improve practical and feasible environmental audit laws and regulations

In order for environmental audit work to progress smoothly, the legislative department urgently needs to implement corresponding legal protection and guidance. The legislative department should proceed from the following aspects: (1) Existing laws should be examined in a forward-looking manner, The gaps in the law should be filled and the relevant legislation should be improved, and the audit authority should be expanded. Only in this way can the management and supervision role of the audit agency be maximized to improve the effectiveness of tourism environmental auditing (2) It is necessary to improve the corresponding tourism environment management, based on the actual conditions of tourism resources, and incorporate this work into the ecological region construction plan; (3) To formulate scientific and reasonable tourism environment implementation rules, including Various aspects of audit activities; for example, the following aspects: ① audit focus; ② tasks; ③ methods and responsibilities. In order to achieve the corresponding goals, pilot projects can be conducted in a certain area first, and then national legislation can be formulated for large-scale promotion after the practice is mature.

3.2. Strengthen the environmental protection awareness of ecotourism management

Compared with developed countries, there is still a big gap between my country's environmental audit theory and practice. The main problems are weak environmental audit links and weak environmental protection awareness. On the one hand, in order to be able to further improve China's environmental auditing, actively promote environmental auditing, do a good job of public opinion, and raise people's awareness of environmental auditing. On the other hand, in order to expand the impact of environmental audits and social awareness, intensify investigations into key issues and examples in the environmental
field. To adapt the environmental audit to the needs of environmental protection activities and the sustainable, healthy and stable development of the Chinese economy. In addition, improve the management level of middle-level tourism management personnel, enrich the tourism guidance team, provide talent guarantee for the sustainable development of Wuyishan tourism, and cultivate a team of workers with excellent professional knowledge with tourism experience.

3.3. Strengthen the training of high-quality tourism environmental audit talents
Due to the lack of auditing professionals, there is a significant lag in environmental auditing of scenic tourist resorts in Wuyishan, Fujian. Only the perfect in-depth development of tourism environmental auditing and the integration of multiple forms of auditing models will become the mainstream model for the next development. Such a development model has to put more stringent requirements on auditors. Auditors must not only With the comprehensive quality and ability of comprehensive development, more stringent requirements are also put forward in terms of knowledge mastery and the integration of disciplines, so that the restraint and guiding role of tourism environmental audit can be exerted. Therefore, in the research process, we should start from the current development status of Wuyishan tourism in Fujian, and the problems in the process of tourism environmental audit should be carried out from the following aspects: (1) Strengthen personnel training; (2) Adjust employees Knowledge and age structure; (3) Improve the enthusiasm and initiative of environmental tourism auditing. In this way, all existing problems can be effectively solved. At the same time, there are also measures taken: to develop the direction of joint audit; to establish close contact with environmental protection agencies, law firms and other institutions; to collect numerous technical advantages; to improve the efficiency of tourism environmental auditing.

3.4. Optimize the development model of eco-tourism
Environmental audits in the Wuyishan area should adhere to the government-led ecotourism development model to avoid the problems of untimely and incomplete communication and communication in the management process. On the one hand, the government formulates eco-tourism laws and regulations, especially social mechanisms and systems, to promote eco-tourism, tourism environmental monitoring and management systems, and develop Wuyi Mountain eco-tourism in a professional and scientific direction to establish an information exchange platform for promoting eco-tourism. Through the establishment of scientific and reasonable protection and management, the government creates the environment, regulates the market, attracts large enterprises, and invests in cultural tourism through specialized agencies, and is responsible for its development and planning functions. At the same time, the government can expand its influence by planning a series of large-scale activities, and effectively and continuously promote Wuyishan culture.

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