Research on Environmental Accounting Information Disclosure under the Background of Sustainable Development

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Abstract. At present, the economy is developing rapidly, and the environmental problems brought about by it are becoming more and more serious. Environmental pollution caused by smog and carbon emissions has become an important factor affecting the sustainable development of the national economy. Therefore, corporate environmental accounting information disclosure has received more and more attention, and countries have gradually realized that environmental information disclosure through economic means is an important channel for obtaining corporate environmental activities. This paper first expounds the scientific understanding of environmental accounting, and analyzes the relationship between sustainable development and environmental accounting information disclosure, and secondly expounds the importance of environmental accounting information disclosure, Finally, suggestions are made for improving the way and quality of corporate environmental accounting information disclosure.

1. Scientific cognition of environmental accounting

1.1. Environmental accounting

Environmental accounting comes from the book "Pollution Control Trans-form Research of Social Costs" by F. A. Beams in the early 1970s. Environmental accounting is an emerging discipline that links environmental science with accounting and uses financial management and specific accounting to coordinate economic development and environmental protection. It highlights the characteristics of scarcity of environmental resources, assigns environmental resources to monetary value, accounts for various environmental costs, and finally evaluates the company's more scientific and comprehensive business results, thereby more fully reflecting the business status of the enterprise. It can not only show the relationship between the enterprise and the environment, but also promote the better operation of the enterprise. Through the supervision and evaluation of economic behavior, it can correct its bad decisions to promote the normal development of the enterprise.

1.2. Environmental accounting information disclosure

Environmental accounting information disclosure is an important part of the entire accounting. It fully demonstrates the results of environmental accounting work, and it is an inevitable requirement for the realization of national sustainable development. It means that enterprises will occur with the environment within the agreed time limit. The economic activity benefit data is published through
disclosure for the relevant responsible departments to refer to and judge to meet their needs. It can help enterprises to be more timely and promptly informed by the relevant government departments and society about their environmental governance, so that the country can improve its environmental protection policy according to the current situation of business management and environmental governance. We can disclose it from two perspectives. The first is that the government plans the environmental accounting information disclosure system from a comprehensive perspective in the form of enacting relevant laws and regulations, so that the citizens can understand the correct understanding and foundation of the national environmental information. The second is that the company will display the environmental related business activities to the users of the information through accounting information, and provide basis for making relevant decisions. This will enable companies to more rationally allocate environmentally relevant economic resources to provide a driving force for companies to achieve sustainable development goals.

1.3. Relationship between sustainable development and environmental accounting information disclosure

1.3.1. Environmental accounting information disclosure is based on the concept of sustainable development. Sustainable development refers to the development that meets the needs of the present generation without compromising the ability of future generations to meet their needs. The goal of sustainable development is to modernize with sufficient resources and environment for development, and on this basis, to reserve a good space for social and economic development for future generations. Environmental accounting information disclosure relies on the concept of sustainable development. It is created to adapt to the sustainable development strategy. That is to say, the concept of sustainable development is the basis for environmental accounting information disclosure, it is precisely because of the concept of sustainable development that environmental accounting information disclosure is needed.

1.3.2. Environmental accounting information disclosure promotes sustainable development. Environmental accounting information disclosure can make enterprises pay more attention to ecological benefits, and develop the natural resources consumed by the economy as the main content of environmental accounting. At the same time, environmental accounting information disclosure can better measure the damage caused by economic development to the environment, and people can further understand the actual situation of the local environment, which can stimulate people's environmental awareness and promote the rational use of natural resources. Moreover, the current environmental GDP is highly valued, and environmental accounting information disclosure is conducive to the state to grasp the environmental conditions of each region to effectively manage the environment.

2. The importance of environmental accounting information disclosure

2.1. Global environmental crisis keeps people alert
In 1972, the United Nations Conference on the Human Environment adopted the "Declaration on the Human Environment". Government representatives and private people from 113 countries discussed the world's contemporary environmental issues and the protection of the global environmental strategy, and called on governments and people to safeguard and improve humanity. The environment will benefit all the people and benefit future generations. Environmental issues began to be valued by all countries in the world. At the same time, June 5 was designated as World Environment Day. In 2009, the United Nations Climate Change Conference pushed environmental accounting research. To the peak, the first time to propose a global climate issue, advocate the establishment of national carbon emission standards, and reduce global carbon emissions. In 2012, the UN Doha Climate Conference adopted the Kyoto Protocol. A series of world-class conferences are announcing the importance of the
environment to human beings. More and more countries are beginning to realize the importance of the environment for their own development. Serious environmental pollution will only make the country's economic development stagnant. It also indirectly proves that environmental accounting information disclosure is necessary.

![Environmental pollution status.](image)

**Figure 1.** Environmental pollution status.

2.2. **Environmental accounting information disclosure is the micro foundation of macroeconomic measurement "green GDP"**

In the macro-environmental economic regulation and control activities, the state not only needs to formulate energy resource prices according to natural resources, but also needs to formulate environmental sewage charges, ecological compensation rules, and green taxes and fees according to environmental conditions. The implementation of environmental accounting is the premise for the correct implementation of macro environmental accounting, supervision and feedback business activities. Environmental accounting information disclosure provides real system environmental data and information for the correct calculation of "green GDP". Green GDP refers to a country or region. Taking into account the final results of economic activities after natural resources and environmental factors, it can more realistically reflect the national economic level.

2.3. **The disclosure of corporate environmental accounting information is important for the sustainable development of enterprises**

Traditional accounting ignores the impact of environmental factors on the company's business performance, resulting in many future environmental liabilities or environmental damage that has not been included in the accounting system, which will make some important impact on business operations. The information is not disclosed, and the users of enterprise accounting information cannot clearly understand the true state of the enterprise and make wrong decisions. The disclosure of environmental accounting information enables enterprises accounting information users to have a fuller understanding of the enterprise, so as to more targeted investment and adjustment of corporate strategy.

3. **Advice on disclosure of environmental accounting information**

3.1. **Promote the development and innovation of environmental accounting theory**

In view of the current research work on environmental accounting theory, it is necessary to further strengthen the study of practical environmental accounting theory, promote the improvement of environmental accounting theory, accelerate the construction of a sound environmental accounting
theory system, and provide important theoretical support for the practice of environmental accounting. Better promote the application and development of environmental accounting. At the same time, due to the increasingly fierce conflict between economic development and environmental protection, in this case, the state should standardize the disclosure of environmental accounting information to ensure fairness and justice for enterprises, and also pay attention to information disclosure in the process of environmental accounting implementation. The quality of the environment ensures the regulation of information disclosure behavior. Finally, the state should focus on raising public awareness of environmental protection and making the public aware of the importance of corporate disclosure of environmental accounting information. Using the pressure of public opinion, directly promote and promote enterprises to pay attention to environmental issues in production and management activities.

3.2. Establish a sound and relevant environmental accounting system

Relevant departments should formulate relevant environmental accounting standards as soon as possible, establish accounting systems in accordance with accounting standards, clarify the principles of confirmation, accounting and disclosure of environmental projects, standardize the disclosure of environmental accounting information, and make environmental accounting practical and uniform. The company can clarify its social responsibility and evaluation criteria for environmental protection and sustainable development. The establishment of an environmental accounting system requires strict compliance with accounting standards and current environmental laws and regulations to ensure the feasibility of the system. The content of the system must be clear and clear so that accountants can effectively grasp the contents of the system and provide practical activities. Important guidance. Because environmental accounting work is closely related to the development of environment, economy and society, in the process of formulating environmental accounting system, it is necessary to set clear goals and apply advanced methods and means to provide important guarantee for the implementation of environmental accounting. The development of an environmental accounting system should follow the following principles:

| Principle | Specific requirements |
|-----------|----------------------|
| objectivity | Based on objective facts, objectively describe the environmental problems existing in the enterprise |
| applicability | Develop different standards for corporate characteristics for different industries, different companies, and different development stages of the same enterprise |
| scientific | The formulation of the environmental accounting system should be carried out on the basis of full investigation and field investigation |

3.3. Emphasis on the training of accounting personnel

As an emerging subject of multidisciplinary integration, environmental accounting involves both accounting knowledge and environmental economics, environmental protection and other knowledge. It is relatively complicated, which also has high requirements for the comprehensive quality of accounting personnel. Environmental accounting talents are an important part of ensuring the normal operation of the environmental accounting information system. In the process of environmental accounting work, not only do accountants need to have rich professional knowledge, but also need to understand relevant economics and environmental knowledge, and must be involved in all relevant subject knowledge, accounting personnel must also have good environmental protection. Consciousness, continuous learning of environmental accounting knowledge. Therefore, the state should increase the training of environmental accounting related talents, promote a virtuous circle of environmental accounting knowledge development and inheritance, improve the quality of corporate environmental accounting information disclosure; strengthen the environmental accounting
professional quality of relevant organizational departments and supervisors, and enrich the means of supervision, Promote the good operation of the environmental accounting information system.

4. Conclusion
To sum up, in the context of the continuous development of the social economy and the destruction of the natural environment, the state attaches importance to environmental protection, and it is very important to pay attention to environmental accounting information disclosure of heavily polluting enterprises. Environmental accounting information disclosure is an important way for the country to achieve sustainable development. It is not only a necessary means to achieve healthy and sustainable economic development, but also of great significance for realizing the sound development of the country's resources and environment. In view of the problems existing in the disclosure of environmental accounting information by heavily polluting enterprises, it is possible to optimize and reform the way of improving the environmental accounting system by improving the standardization of disclosure forms and contents, and improving the awareness of accounting personnel on environmental information disclosure. In-depth study of the theory and practice of environmental accounting, so as to better promote the application and development of environmental accounting, and achieve economic, social and environmental harmony.

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