Research on Innovation and Development of Low Carbon Economy Environment Management

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Abstract. As the deteriorating global environment, some countries have increased attention to environmental issues. Therefore, the environmental management came into being because of high attention of resources and environment. The characteristic environmental management is to put environmental factors into the accounting column of enterprise cost for strengthening the enterprise’s consider on the environment problem. This paper analyzes the development situation of environmental management accounting since it was introduced to china from the aspects of the inevitable connection between environmental management and development of low carbon economy in China, the necessity of the development of environmental management in China and enterprise interest. Moreover, it points out the problems and obstacles in the development, and puts forward reasonable suggestions on the further development of environmental management accounting in China.

The Inevitable Connection between Environmental Management and China's Development of Low Carbon Economy

The Concept of Low Carbon Economy

Low carbon economy essence is to improve energy efficiency, clean energy development and the pursuit of green GDP, its core is innovation in energy technologies and emission reduction technology, industrial structure and institutional innovation and the concept of human survival and development and fundamental change[1]. Low carbon economy is to maximize the reduction of coal and oil and other high carbon energy consumption economy, it is built with low consumption, low pollution, low emission based on the economy.

The development of low carbon economy has become the general trend of the world economy, China also made it clear that to change the mode of economic growth, to take the road of sustainable development of low-carbon economy[2].

Necessary Connection

Environmental management is an inevitable choice for the development of low carbon economy in china. Consequences of traditional accounting theory without considering enterprise's economic activities on the natural environment caused by the impact, will cause environmental resource is enterprise development and excessive consumption emissions. Not only that, high pollution and low efficiency of the compensation capacity of eco-environment seriously inadequate and lagging behind. These are bound to hinder the process of the
enterprise itself, and the social economy sustainable development[2-3]. Therefore, only the importance of environmental management, environmental innovation input output accounting and effectively reduce carbon emissions, in order to strengthen modern enterprise market competition advantage and achieve the goal of development of China's low carbon economy, and environmental management is innovation environmental input output accounting.

Environmental management is a necessary way to realize low carbon economy in china. Between environmental management and the development of low carbon economy are complementary and mutual dependent relationship, the former is the necessary means and ways to realize, it will effectively promote the latter[2]. The latter is the former premise and theoretical basis, its implementation will further push the research and development of the former. The two are complementary and indispensable, and must not be isolated from the independent development, therefore, environmental management is the necessary way to develop low-carbon economy in china.

The Necessity of the Development of Environmental Management in China

The Implementation of Environmental Management is in Line with the Needs of the International

Environmental management accounting in the international arena started earlier, has now entered a stage of more in-depth research, we have begun to develop green accounting standards. Economic globalization has become an inevitable exchange between nations, commerce and trade is often an important means of international communication, and communication between business accounting as a language must have international standards. Therefore, the international trend of environmental management accounting change when China should study and practice of environmental management accounting firmly.

Demand for export products. Developed countries attach much importance to the environment, such as China and other developing countries, reducing pollution, saving resources has become the most popular international topic. Many countries want the government to intervene in their foreign trade, to develop a number of laws and regulations to coordinate the environment and economic and trade. In this context, China's enterprises are not enough to make China in recent years in the international trade in a series of setbacks, often due to the export of green issues to be punished. Therefore, it is necessary for the Chinese government to introduce the "green" mandatory enterprises, and into the management of enterprises. And environmental management accounting is such a management tool, not only can strengthen the product of green technology, but also can enhance the enterprise's green management awareness, so that products can be realized in the international.

Environmental Management with International Standards Requirements

Environmental management accounting will help improve China's environmental status. On the one hand, China's economy in the inevitable arrival of this green revolution become a benchmark company for the entire industry to establish a green standard, and the government in formulating relevant policies, it tends to industry standards as a reference, this establishes standards of corporate government policy when it has a certain right to speak, can make policies more conducive to the development of enterprises; on the other hand, in the community have been widely concerned about the environment when the image has a green pioneer companies will be widely socially recognition and praise, companies in negotiations with downstream distributors, green factors for businesses to add chips.
The development of recycling economy is the trend of the 21st century, to enhance awareness of the recycling business, you can start from environmental management accounting, environmental management accounting is an integral part of the green management system.

**Analysis on the Problems Existing in the Environmental Management in the Innovation and Development of China**

**Related System Is Not Perfect**

China although in environmental protection has issued a number of laws and regulations, such as: "environmental protection law", "water pollution prevention law, law on the prevention and control of atmospheric pollution, the solid solid waste pollution prevention and control law", "the State encourages the determination of resources comprehensive utilization management approach", but the distance legislation level of advanced countries in the world are still far away, law enforcement and law enforcement departments in the enforcement process sometimes exhibit lax that originally effective law becomes unable. And China on the destruction of the enterprise's environmental punishment is too light, companies at the expense of the environment, gains in make up the enterprises subject to the punishment after still have room to spare, it also destroys the environment behavior despite repeated prohibition.

The degree of social attention is not enough compared with foreign countries, China's attention to the environment is a big gap between China and foreign countries. Such as Australia will have a lot of energy saving measures: hotels are divided into half and half of the toilet flush, water tank structure a little transformation, a lot of water saving; street trees covered with sawdust, after the rain water, wind can not afford to sand. National environmental regulations enacted by the residents will be consciously implemented, and so on. From China's current situation, but also the lack of a more comprehensive environmental regulatory measures and a more effective reward and punishment mechanism, while the social widespread neglect of environmental awareness to enterprises in the opportunity to speculate.

**Lack of Professional Talent Pool**

Environmental management accounting research in China is mainly professional scholars, because there is no open training related to environmental management accounting, resulting in enterprises understand the environmental management accounting talent is not much, which became the Chinese enterprises in the implementation of the environmental management accounting disorder.

Corporate disclosure is not standardized environmental management accounting information should be disclosed: environmental costs, environmental liability, and environmental costs and liabilities related to specific accounting policies. And the current phase of China in the environment due to the confirmation and measurement of the elements are still not completely conclusive, is still in the further study, which means that haven't China real in the enterprise implementation of environmental management accounting to lay a good foundation.

**Reasonable Suggestions on the Implementation of Environmental Management**

Improve the theoretical level of China's environmental management accounting. Focusing on the discipline of the crossover study to enhance academic communication with the advanced countries, and organized by the national guide to carry out more in-depth research; the second is focus on environmental management accounting theory and combined with the actual research,
strive for environmental management program can solve the problem of our country enterprise as soon as possible; third in the local area to carry out a pilot of the green accounting, small to solve problems, and thus more flat smoothly transition to all enterprises.

Establish and perfect the information disclosure system to improve the resource valuation method. Improve the accuracy and timeliness of information disclosure. The disclosure of environmental factors in the report should be unified and standardized, increase the horizontal comparability between enterprises, to avoid the disclosure of corporate environmental responsibility is not unified and the statements of the reader's inconvenience.

Building Environmental Management Accounting System

The Basic Content of Environmental Management Accounting

Environmental management accounting is carrying out decision analysis, by looking to identify and quantify the various benefits and costs due to environmental factors caused, and put them into the management accounting to analysis, taking into account the economic and environmental benefits derived results, accurate and comprehensive information system for management to improve environmental performance, to make the right decision-making.

The Basic Requirements for Environmental Management Accounting

Environmental management costs: To strengthen environmental cost management, which is the core issue of environmental management accounting. Environmental management cost is in line with the principles of environmentally responsible for managing the impact of business activities on the environment and be required to take measures costs, and other costs associated with the implementation of corporate environmental objectives and requirements to pay. It contains: (1) environmental management to control costs: it refers to the cost of business to fulfill environmental responsibilities arising from specific performance of maintenance resources, environmental protection expenditure behavior and prevent pollution and improve the environment incurred costs; (2) environmental management cost of failure: it refers to expenditure on environmental issues arising from environmental management control failure related. Such as: compensation for environmental damage, suffered due to violations of environmental regulations and fines, less than environmental standards due to product damage corporate image suffered sales losses; (3) environmental management resource costs: it refers to the enterprises for scarce consumption of natural resources, such as direct material products, waste raw materials, shipping materials, storage of materials, gasoline or oil consumption[3-5].

Environmental management benefits: in environmental management accounting, it is refers to enterprises in a certain period of environmental protection and environmental governance formed by inflows of economic benefits, environmental protection measures taken to get economic benefits minus the environmental costs after the results. It includes: (1) direct revenue: environmental management accounting is to measure and monitor the consumption and ultimately to confirm the environmental costs, thereby reducing the cost of production and improve enterprise income. Enterprises, through the improvement of the environmental management, using the appropriate environmental protection technology will be to the enterprise bring direct economic benefits; (2) indirect benefit: it refers to the enterprises to take advantage of the "three wastes" in the production of products and the relief tax revenue; (3) the hidden benefit: environmental management accounting the environmental cost into the enterprise management system, not only can establish a good brand image in the public, and
fundamentally protect the consumer should enjoy the value, so it will help enterprise products to win consumer preferences and for enterprises to bring enormous potential benefits.

Conclusions
In summary, environmental management accounting is a new field which is formed with the new development of management accounting, and as an emerging discipline, it can effectively solve the problems that the traditional accounting can not solve. Therefore, under the low carbon economy, the environmental management accounting should be innovated and developed in order to promote the development of China's low carbon economy.

References
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