Disclosure of the Environmental Accounting Information Research

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Keywords: Environmental Accounting; Environment Accounting; The Disclosure of Environment Accounting Information

Abstract. With the development of the economic, the environment problem has become a global problem. Let the environmental activities into the enterprise accounting system, reflect the enterprise economic activity and environmental accounting information disclosure, become a new problem of traditional accounting. This article mainly uses the method of combining the quantitative analysis and qualitative analysis, by analyzing the present situation of the environment accounting of our enterprises, digging out the problem of environmental accounting information disclosure in our country. Main contribution of this article is: according to the present situation and the existing problems of enterprise environment accounting information disclosure in our country, and research results at home and abroad for reference, at the same time, to our country environmental accounting information disclosure way of target, content, and put forward a lot of own ideas.

Background

With the development of economy, people have fully realized that enterprise as an economic activity of cells for environmental protection have unshakable responsibility, the enterprise must play an active role in the sustainable development strategy. Meanwhile, the country has adopted a series of measures to protect the ecological environment, develop a series of management system, these measures and the system requires enterprises to participate in control pollution and protect the ecological environment. Accordingly, the enterprise is in the process of production and business operation which have a lot of environmental problems need to be solved. Due to the presence of these environmental activities, make the traditional accounting model face unprecedented challenges. On the other hand, enterprise accounting cannot turn a blind eye to the environmental activities. Accounting function determines to put these environmental activities in their own work scope sooner or later.

Present situation

Nowadays, show the analysis of present situation of environment accounting for our enterprises. Firstly, a part of enterprises only focus on immediate interests, the idea of environmental protection is weak, without adequate attention to the environment of accounting work. In the fierce market competition, most enterprises face a lot of pressure, want to reduce the cost. Considering environmental spending will no doubt increase the cost of enterprise, reduce the market competitiveness of enterprises, so that enterprises are not willing to consider environmental problems. Even if considering, pressure from the government is the most important factor, not by own, more pressure from the public.

Secondly, enterprise is more sensitive to environmental problems. At present, China's environmental legislation is not perfect, and in the actual production of place of local development and global environment protection in interests conflict, caused the related law enforcement is not strict. System is not clear, increased the management risk of the enterprise, so enterprises generally is more sensitive to environment issue, are reluctant to disclose environmental accounting information.
Thirdly, the relevant environmental accounting subject set up by enterprise is very little. By relevant institutions in 2015 in guangdong, fujian, zhejiang, jiangsu and Shanghai five randomly selected economy more developed coastal provinces and cities of 100 large and medium-sized industrial enterprises as the main object of sampling survey results can be found that the enterprise accounting of environmental expenditure mainly include: the original device reset and transformation of the environmental expenditure, new investment projects of environmental protection infrastructure spending, funds and contents of discharge, the environmental protection agency, and the content in the current accounting system, the relevant data can be easily obtained, but for environmental related assets, liabilities, income, etc, at present our country still few enterprises can establish corresponding alone accounting subjects to reflect. The business of environmental expenditure and income accounting reflect obviously deficiencies. Temporary or sudden environmental spending, for example, the actual rate is about 75%, but the enterprise actual individual subscription ratio is only 18%. Enterprises for existence of environmental liabilities or contingencies by luck, therefore, low valuation of environmental liabilities, greatly increase the financial risk of the enterprise.

Fourthly, the present situation of the enterprise environment accounting information disclosure is mainly manifested in the following respects: one is the environmental accounting information disclosure of enterprise, and much focus on the major polluting industries. Through to our country more than 1000 companies listed in Shenzhen and Shanghai stock exchange in 2014, 2015, the annual report of the analysis and research indicates that our country enterprise in proportion to the disclosure of environmental information is not high, the proportion of various industries environmental information disclosure of listed companies is not high. The overall proportion of environmental information disclosure of only 34.39% and 34.39%, several disclosure of strong pollution industry proportion only between 50% and 80%, overall disclosure of polluting enterprises also is only 55.75 % and 61.6%, obviously does not accord with industry characteristics. At the same time, the proportion of 18.33% and 18.48% of the disclosure of heavy pollution industry with heavy pollution industry. The second is the content of the disclosure of environmental information is incomplete, failed to reflect the importance of environmental information, clarity; Disclosure mode is not standard, poor comparability between industry. For environment related assets, liabilities, income, etc, at present our country still few companies set up corresponding alone accounting subjects to reflect. In addition, the environmental information is most and notes to the board on the way disclosure, lack of fixed, standard form, make the information disclosed by the lack of comparability between industries.

Problems

Nowadays, the problems exist in the enterprise by disclose environment accounting information in our country.

Lack of operational environment accounting standards

At present our country used to guide enterprises in current China laws and regulations of accounting and reporting practices are mainly formulated by the ministry of finance and China securities regulatory commission (CSRC), including the ministry of finance issued the accounting standards and financial general rule, industry accounting system, financial system, and the China securities regulatory commission issued a public stock offering company information disclosure rules and standards of execution. Overall, these laws and regulations, rules and the corresponding enterprise accounting and reporting practice basically is not involved in environmental issues. This is largely affect the development process of the environment accounting of our enterprises.

The enterprise environment accounting theory and method system has not yet been established

From the perspective of theoretical research, scientific and reasonable, complete system and conform to the situation of China enterprise environmental accounting theory and method system
has not yet been established. Although the importance of environmental accounting is recognized by many people, research on environmental accounting related theory has been proposed, but has not formed a complete system and stable structure, the current theory is not yet effectively combined with practice, which make the enterprise environment accounting development is slow. Such as in the current accounting system in our country, has yet to establish the accounting of environment cost accounting matching with method, most enterprises only set under the "management expenses" course "discharge" and "afforestation fees", record formulary according to the discharge fee of pay pollutant and fee on campus greening. Expenses related to the environment during the actual occurs directly included in the cost, or in large amounts as prepaid expenses, this approach not only has the advantages of simple operation, but also exposed its inherent defects: first, directly affect the enterprise's financial results and taxes. The enterprise will be related to environmental expenditure only as when in actual cost, and the potential environmental cost is negligible, ratio of income and expenses of the current period is not reasonable, the production cost is less than the real cost, inflated profits of the current period, increased taxation, financial statement information serious distortion, making the wrong decision is likely to lead to report users. Secondly, blurring the environmental cost of agent, is not conducive to enterprise excavate potential, reduce the cost. Due to during the enterprise environmental costs included in the cost, make "one-pot", is not conducive to enterprise managers analyze the ins and outs of the cost, thus make the enterprise cost control to the environment, lead to rising costs.

**Lack of environmental accounting professionals**

Environmental accounting is made up of the environment, accounting, economics, ecological economics and other disciplines of cross-fertilization. In the process of application to apply to the multi-discipline principles, methods and means, especially for some very professional disciplines. Complex, diversified property right relations require accounting personnel which must have a comprehensive and solid basic knowledge and professional knowledge. But China's current accounting personnel by the basic accounting, financial management, audit and other related professionals. The current accounting personnel team lack of corresponding environmental, ecological and sustainable development of knowledge, thus restricting the effective of environment accounting.

**Lack of supervision of the government and relevant institutions**

Fourthly, lack of supervision of the government and relevant institutions. Although enterprises have to implement sustainable development as the highest goal of environmental accounting, but in the pursuit of economic interests and fulfill social responsibility between the contradictions, make the enterprise would not consciously to put responsibility into action, the enterprise does not take the initiative to sacrifice their own economic interests and to realize the sustainable development of the society as a whole. At present, most enterprises afraid to damage the public image of environmental protection, to a great extent, is not willing to disclose environmental information. The government and related institutions more encourages the enterprise to the lack of enterprise environmental management of this kind of psychology. The government to the enterprise environment responsibility is not clear, the implementation of the enterprise environment accounting system of rewards and punishments such reason also to some extent affects the enterprise environment accounting and information disclosure.

**Methods**

In view of the enterprise environment accounting in China starts late, the shortage of environmental accounting information disclosure regulations, standards, at the same time, corporate environmental responsibility ethics idea has not been true to form, the lack of awareness of the environmental accounting information disclosure of necessity. Therefore, this article thinks that our country can draw lessons from foreign governments, non-governmental organizations in the successful experience of the construction of environmental information disclosure, according to our
country enterprise environment accounting information disclosure problems, adopt the method of step by step to make our country's environmental accounting in line with international standards gradually. Use "make", short-term goals and long-term goals, specific paper is as follows:

**Short-term goals**

Choose some serious environmental pollution, more influence to the national economy of national key construction industry or the listed company (in September 2003, the state environmental protection administration issued the notice, the papermaking, printing, petroleum, chemical, rubber, plastic, metal, nonmetal, medicine, biology, mining, textile, garments, fur, electricity, steam and water production and supply industry, food, beverage and other industries identified as heavy pollution industry) as a pilot, and reveal some basic environmental accounting information. On accounting, environment accounting accounting content can temporarily not incorporated into the daily accounting system, can be obtained from the existing accounting information related to the environment accounting information, accounting information directly form the basic environment. If these information can use some accurate data indicator or monetary indicators suggest that should make the fullest use of these indicators to disclose, and can be supplemented by text; If under the current situation, is unable to obtain relatively accurate information, the number of usable text are discussed, which adopts the form of currency and the monetary form combination of environmental accounting information disclosure.

**Long-term goals**

With the deepening of China's environmental accounting research and some external conditions mature, the compiled scope of environment accounting report should be expanded to all the enterprises. In content, therefore, our country enterprise can prepare the complete detailed environmental accounting report, at the same time, our country should set up a special environmental information audit institutions or organizations, the disclosure of environmental information of the listed companies of real, effective and complete to make the right evaluation, can be considered by the accounting professional bodies to the enterprise environment accounting information disclosure provide a certain amount of verification; On the format, we can use the unified format prescribed by the state, rather than going; On information disclosure mode, we can compile the independent of environmental accounting information report, let it and the traditional financial accounting report together constitute a financial reporting system.

**References**
