

Preliminary Study on Environmental Accounting Information Disclosure of Listed Companies

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Keywords: Listed Companies, Environmental Accounting, Information Disclosure.

Abstract: In the in-depth promotion stage of sustainable development strategy in our country, listed companies should pay more attention to the balance and connection between economic benefits and environmental protection, and the disclosure of environmental accounting information of listed companies is of great significance to the simultaneous development of economy and environment. With the rapid development of our country's society and economy, more and more listed companies appear in China, and our country and even the world pay close attention to the environmental accounting information disclosure of listed companies. However, China's environmental accounting information disclosure work started late, domestic related policies and systems are not perfect, there are still many problems in the process of environmental accounting information disclosure of listed companies. Starting from the concept of environmental accounting information disclosure, this paper analyzes the problems of environmental accounting information disclosure of listed companies in China and puts forward targeted solutions.

1. Introduction

For listed companies in China, environmental accounting information disclosure is of great significance to its development. The environmental accounting disclosure of listed companies is the inevitable result of the development of environmental accounting work, the inherent need of listed companies to promote their own development and determine investment decisions, and also the need for corporate investors and creditors to make investment decisions. Therefore, it is of practical significance to improve the environmental accounting information disclosure system of listed companies in China.

2. Overview of Environmental Accounting Information Disclosure

2.1. Environmental Accounting Information

Environmental accounting is a new branch of modern accounting industry. Different scholars have different concepts about environmental accounting of listed companies. Environmental accounting information disclosure means that after a series of measures are carried out by listed companies, it is the most common concept to disclose the environmental expenditure and the benefits of environmental protection to the public or other relevant groups in the course of operation. Taking the 2013 Li Yongchen view as an example, it divides the main contents into six chunks: information on facilities constructed or invested to protect the environment, information on environmental expenditures that have already occurred, information on possible future environmental expenditures, information on environmental debt, information on environmental revenue, and information on environmental quality[1](Figure 1).



Figure 1 Information environment

2.2. Significance of Environmental Accounting Information Disclosure for Listed Companies

First, the disclosure of environmental accounting information by listed companies is the basis for the assessment and social evaluation of the state administrative departments. Only by establishing and improving the internal environmental accounting information disclosure, can the listed companies effectively promote the macro-management and guidance of the listed companies by the state and relevant government departments, and effectively promote the understanding and supervision of the listed companies by the society and other industries, so as to evaluate and supervise the daily operation and management of the listed companies. The environmental supervision and guidance of listed companies by both the state government and the general public are based on the environmental accounting information disclosure work of listed companies, so the listed companies should ensure the perfection and effectiveness of the internal environmental accounting information disclosure work, and avoid the bad behavior of favoritism and corruption and bribery in the implementation of the internal environmental accounting information disclosure work of listed companies. After all, as the main position of daily business activities, listed companies have the most clear and clear understanding of their own development, human and material resources, operating conditions and other information, so the self-evaluation of listed companies and the disclosure of environmental accounting information are the most direct theoretical support for the evaluation of listed companies by the state government and society.

Second, environmental accounting disclosure of listed companies It's a listed company Quality assurance

China's economic development has been in the forefront of the world, the development of listed companies in China has gradually entered a mature period, and the internal development and management of listed companies is becoming more and more international. Under the current market development situation, the listed companies in our country are faced with the challenge of expanding the scale of operation and adjusting the industrial structure, which makes the listed companies face many development problems, facing the rapid development and expansion, the listed companies are faced with various unfavorable factors such as lack of talent, insufficient operating conditions, incomplete setting of production subjects, unreasonable allocation of resources and deviation of economic benefits from environmental protection. These situations have attracted the wide attention of the national government and the general public, and have caused the market to worry about the environmental accounting work of listed companies[2]. Under the new development of social economy in our country, listed companies should pay more attention to the balance between their own development benefits and environmental protection. And the establishment of environmental accounting information disclosure of listed companies can help listed companies to construct a perfect development plan and establish relevant environmental supervision system for the development of listed companies. This is of great significance to the

development of listed companies in our country under the new situation, and the environmental accounting information disclosure of high quality listed companies is the guarantee of the long-term stable development of listed companies.

Third, environmental accounting disclosure of listed companies Is a listed company Self-discipline Effective mechanisms

By establishing the environmental accounting information disclosure work of listed companies, the listed companies can effectively carry out various forms and levels of evaluation and supervision system, and through the environmental accounting information disclosure work of listed companies, the problems and loopholes of listed companies in development and environmental protection can be found accurately, and the environmental accounting information disclosure work can help the leaders of listed companies to formulate detailed solutions according to the problems and loopholes. Because the work of environmental accounting information disclosure of listed companies is conducive to collecting the data of each link of the development and operation of listed companies, so as to provide data support for the self-restraint and self-improvement of listed companies in environmental protection. In addition, the environmental accounting information disclosure of listed companies can correct and standardize the development direction of listed companies at any time, clarify the long-term strategic development goals of listed companies, and guide the leaders of listed companies to meet the needs of social development and environmental protection from the aspects of management reform, human resources construction, production subject setting and so on[3](Figure 2).



Figure 2 Environmental protection

3. Strategies for Environmental Accounting Information Disclosure by Listed Companies

3.1. Strengthening Environmental Accounting Information Disclosure for Listed Companies Specification Transformation

The most important thing for environmental accounting information disclosure of listed companies is to ensure the quality of environmental accounting information disclosure. If the statisticians do not have a reasonable work plan and a clear standard and system for the disclosure of environmental accounting information before the disclosure of environmental accounting information to a listed company, then it is easy to be affected by various factors in the statistical process of a listed company, thus deviating from the objective of environmental accounting information disclosure and making the disclosure of environmental accounting information a mere formality, so that the fairness and impartiality of the disclosure of environmental accounting information on various items of a listed company cannot be guaranteed, and the intensity and effect of environmental accounting information disclosure on the supervision of a listed company cannot be guaranteed.[2]. Therefore, before carrying out the disclosure of environmental accounting information, accountants should have a deep understanding of the basic situation, unit characteristics and nature of work of the relevant work departments, and formulate reasonable work plans and clear statistical standards based on the understanding of the actual situation. so as to avoid

the interference of human factors to the accounting results to the greatest extent and ensure the fair and smooth disclosure of environmental accounting information.[3].

Besides, it is necessary to establish and improve the supervision mechanism of environmental accounting information disclosure. Because if the internal control system of the listed company itself is more chaotic, and the phenomenon of favoritism and corruption and bribery exists in various departments, then the accountants are likely to be affected by human factors when making environmental accounting information disclosure, thus reducing the efficiency of environmental accounting information disclosure and affecting the results of environmental accounting information disclosure (Fig.2-1). Therefore, listed companies establish and improve the supervision mechanism of each environmental accounting information disclosure, and strengthen the effectiveness of supervision of statisticians. First of all, it is necessary to ensure that statisticians have a clear and in-depth understanding of accounting treatment objects and environmental accounting work, which is the first step to ensure the effective disclosure of environmental accounting information. Secondly, it is necessary to establish a special supervision mechanism for the disclosure of environmental accounting information for accountants, and make clear the basis of rewards and punishments[4]. The regulatory authorities of listed companies should regularly check the progress of environmental accounting information disclosure, conduct spot checks and review of some of the statistical results, and once they find out the problems and loopholes of environmental accounting information disclosure, they should further investigate the statisticians and resolutely and seriously deal with those who violate the law and discipline, so as to maximize the authenticity of the statistical results and the fairness and impartiality of environmental accounting information disclosure.



Figure 3 Environmental accounting information

3.2. Establish and Improve Standards and Procedures for Environmental Accounting Disclosure of Listed Companies

In order to improve the effectiveness and quality of environmental accounting information disclosure of listed companies, listed companies should establish and improve the standards and procedures for environmental accounting information disclosure of listed companies. First of all, listed companies should establish and improve the standards and procedures for environmental accounting information disclosure of listed companies. It should be improved by establishing a first-level self-assessment system Development of Listed Companies in the Current Economic Situation Ideas and institutional innovation work.Listed companies Managers at all levels and functional departments should submit relevant Operating Data, through organization Listed companies Statistics Expert discussion on Country Related documents, yes Listed companies Operations at a certain stage Conduct in-depth analysis of work status and other data to find the internal relationship between the various data, and establish Development of the operation of listed companies a comprehensive evaluation mechanism.Listed companies The relevant management should organize each year Development of production Planning Statistics Analysis of the report and its submission Listed companies The leader reviews for the next Investment by listed companies Decision-making and Development work Provide guidance[5]. Secondly, the listed company should set up relevant training work for the internal environmental accounting information disclosure personnel of the listed company in view of the current market operating environment, so as to

enhance the professional accomplishment of the environmental accounting information disclosure personnel.

4. Conclusion

To sum up, according to the current level of social and economic development, the development of listed companies has given great attention to the protection of the ecological environment. The establishment of a comprehensive and efficient environmental accounting information disclosure system of listed companies can ensure that the economic activities of listed companies continue to maintain a state of sustainable development, ensure that listed companies have considerable development prospects, and make the development of listed companies promote the steady improvement of social economy.

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