

Strengthening Ecological Environment Protection from the Perspective of Environmental Accounting Audit

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Abstract

The construction of ecological civilization is an important part of the cause of socialism with Chinese characteristics, which is related to the well-being of the people, the future of the nation, and the realization of the great rejuvenation of the Chinese nation. However, the introduction of environmental accounting audit in China is relatively late, the research is not mature enough, and the problem of environmental pollution is serious. This paper studies the problems of enterprise environmental accounting audit, and puts forward the corresponding solutions. It is of great significance to provide powerful data for enterprise managers to make correct decisions, to improve the environmental accounting audit system, and to strictly implement the environmental accounting audit work, so as to promote the construction of ecological civilization and promote sustainable development.

Keywords

Environmental Accounting; Auditing; Strengthening Ecological; Environment Protection.

1. Introduction

The environmental problem has always been one of the issues that the party and the people attach great importance to. As early as the 18th CPC National Congress, our party has written the construction of ecological civilization into the party constitution. At the 13th National Congress of the people's Republic of China, the issue of environmental protection was raised again, and the new concept of development, ecological civilization and the requirements of building a beautiful China were formally written into the constitution. However, due to people's lack of attention to environmental protection, there are different degrees of environmental problems all over the world. Many organisms are extinct, air pollution is caused by random emission of exhaust gas, and ecological damage is caused by deforestation. When these problems begin to affect people's lives and even endanger people's health, people gradually realize the importance of protecting the environment for our lives and even survival.

2. Overview of environmental accounting audit content

Environmental accounting audit is now considered to be an important part of the enterprise management system. People use environmental audit to determine whether the enterprise environmental control system is up to the standard. To a certain extent, environmental accounting audit is a self-evaluation system, through which we can determine whether the environmental situation of enterprises is up to the standard. Secondly, the development and research of environmental accounting audit are inseparable from the leading position of the government. Now in developed countries, the government and relevant functional departments are vigorously playing their autonomy, vigorously encouraging enterprises to pay attention to the development of environmental accounting audit, and starting from the government,

enacting relevant laws to clarify the relevant matters of environmental accounting audit in the form of clear laws.

3. Current situation of environmental accounting audit

3.1. The environmental accounting audit system is not perfect and the understanding of it started late

Compared with other countries, China's environmental accounting audit is relatively late, and there is a big gap between the development system and other developed countries. In some areas, some governments and enterprises turn a blind eye to the fact of destroying and polluting the environment at the cost of destroying resources and environment in order to create temporary economic benefits and political performance. As a result, the problem of random discharge of industrial wastewater and waste has occurred repeatedly. Secondly, citizens' awareness of environmental protection is relatively weak, and they do not realize the importance of protecting the ecological environment.

3.2. Lack of external audit

It is also a problem of environmental accounting audit of Listed Companies in China that there is no external audit. Only when the external auditors draw accurate conclusions under the third party's accounting audit, can the environmental accounting audit information disclosure be accurate. China has established relevant organizations, but the principles and knowledge of environmental accounting audit are still lacking. The external audit is also very important for the environmental accounting of enterprises. The internal audit belongs to the internal of the company, and the enterprise has a large operating space, which is not conducive to the development of the enterprise and the development of the enterprise environmental accounting. Compared with the internal audit, the external audit is more formal and reliable. It is very important to introduce the external audit to strengthen the guidance of enterprise environmental accounting.

3.3. Decentralized disclosure of environmental accounting audit information

Generally speaking, enterprises disclose environmental information through annual reports. However, due to the large amount of information contained in annual reports and the wide range of issues concerned by stakeholders, the problems of environmental accounting audit are likely to be ignored. If the environmental report is used to report separately, not only the information disclosure is concise and obvious, but also the essence of an information problem can be seen through the problem. Decision makers can find the problem in time through the analysis of the data in the environmental report and come up with solutions.

4. How to use environmental accounting audit to protect ecological environment

4.1. Establish and improve the guidelines or implementation rules of environmental audit

Only by establishing and perfecting the relevant laws and making the environmental accounting audit have laws to follow is the fundamental way to eliminate environmental pollution. At the same time, the establishment of relevant laws and standardizing the relevant operation can also provide the relevant staff with reference standards. Therefore, we can learn from the experience of relevant developed countries. For example, the United States, the United States on environmental accounting audit theory research and development process is very rich. A series of regulations on environmental accounting audit, such as water resources environmental audit, capital audit and waste audit, have been formulated. In addition, the

United States also has specialized agencies for environmental accounting and auditing, including the environmental accounting and auditing office. In addition, the American people and the government have a strong awareness of environmental protection compared with China. It is worth learning from.

4.2. Gather multidisciplinary professionals to carry out joint audit

Environmental accounting audit is not a profession that completely accords with audit. It is not enough to rely only on the staff of the enterprise itself. The shortage of talents and the cost of training full-time talents are very high. Therefore, it is the only way to develop the environmental accounting audit to unite the specialized institutions and the system of joint audit between the government and enterprises. The authoritative institutions with professional knowledge can make the environmental accounting audit of enterprises persuasive, and can also play an exemplary role, achieving twice the result with half the effort.

The problem of talent introduction and training is also worth our thinking and solving. Autocratic talent is an essential part of the development of the industry. At present, our country does not pay enough attention to the subject of environmental accounting, and the subject of environmental accounting audit is very poor. We should actively introduce foreign advanced talents, set up relevant courses in universities, carry out special personnel training, pay attention to the cultivation of talents subjectively, carry out the teaching mode of production and education integration at the initial stage, form a system of talent training and introduction, and enrich the subject of environmental accounting audit in China.

4.3. Support green industry of enterprises

Carry out green environmental protection investment, carry out green environmental protection investment, green environmental protection product R & D, green environmental protection product R & D, green environmental protection product development and other activities on a regular basis, cultivate employees' green innovative thinking, and provide fresh blood for enterprises to take the road of sustainable development. The government guarantees the implementation of the new policy of environmental accounting audit in enterprises, so that enterprise managers can make clear the new regulations of environmental accounting audit.

5. Conclusion

Under the promotion of ecological civilization construction, enterprises should pay attention to the setting of environmental performance audit evaluation index and the development and change of related work, and actively carry out the internal environmental performance audit evaluation of enterprises. Pay attention to the economy, effectiveness and efficiency of environmental expenditure in production and operation activities. In the process of environmental performance audit, we should try our best to solve the environmental problems existing in enterprises and seek the balance between economic interests and social interests.

Many enterprises regard environmental accounting audit as a new strategy of enterprises, which is mainly to comply with the new direction of social green development. However, enterprises do not really understand that environmental accounting audit will not only bring money benefits, but also bring sustainable development benefits. If the heavy pollution industry wants to keep up with the pace of social development, it must fundamentally solve the substantive problems from the enterprise.

References

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