

Research on the Prospects of Sustainable Development Accounting in China Management

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Abstract. With the economic development and the deterioration of the ecological environment, people are increasingly concerned about sustainable development and realize that cannot sacrifice the ecological environment to develop the economy. So in the field of accounting, sustainable development accounting has become the focus of attention of the world's accounting, and has made a lot of results. In recent years, the Chinese government has begun to attach importance to environmental protection and the implementation of sustainable development accounting has become an imminent problem in the accounting field.

Introduction

Sustainable development, that is, sustainable development is a long-term development of the economic growth model, the core idea is economic development, that is, while developing the economy, protect the environment, so that future generations can also access to resources, enjoy a good environment, It requires people to live in harmony with nature, to recognize their own society on the environment, the responsibility of future generations. Sustainable development accounting is measured in monetary terms, based on relevant laws and regulations, based on the basic principles of accounting, research and reflect the impact of corporate activities on the environment and its management measures. On the one hand, the development and use of environmental resources, supervision and control, and its follow-up of the relevant waste environment, environmental recovery to review, reflect and control; the other hand, the requirements of enterprises to use their environment related to the cost, benefits and other reasonable calculations, and in the relevant statements of the financial statements to disclose to the outside world its environmental measures and their impact by the community that is the relevant stakeholders to monitor and inspect their behavior to promote its better protection of the ecological environment. At the same time, so that enterprises in the international are more competitive to promote Chinese enterprises on the international stage, and enhance Chinese sustainable development strategy in the implementation of comprehensive national strength and international competitiveness.

The Status Quo and Problems of Sustainable Development Accounting in China

Sustainable development accounting in China began in the 1990s, started late, and now only stay in the theoretical stage of the initial study, the overall level is low. Although the basic theory and cognition of sustainable development accounting is increasing every year, there is no complete system in practice application. The laws, regulations and industry standards related to sustainable development accounting are not perfect, and in all walks of life really use less. It is a business or the government is still a relatively new concept, so in the implementation and promotion of a lot of problems and difficulties

Lack Awareness and Practice of Sustainable Development Accounting. Sustainable development accounting is a new discipline derived from the combination of economics, environment and accounting in the current state of the environment, which is different from the

traditional accounting system. This year, most of the research on environmental cost radionuclide is the general problem of environmental cost nuclides. In environmental cost, the identification and measurement are the key points of accounting, and the research is the most. In addition, the development and implementation of sustainable development accounting needs to invest in human, financial and material resources, will increase the operating costs of enterprises; and even if the enterprise accounting for environmental financial accounting, the environmental benefits of income is also little or no uncertainty many enterprises only focus on immediate interests, and not consider whether their economic behavior within the affordability of the environment, only the pursuit of economic efficiency and sustainable development is contrary to the situation, for the pursuit of profits, social responsibility In view of the lack of environmental protection awareness is not strong, the development and implementation of environmental accounting often do not have the subjective initiative, let alone the application of sustainable development accounting to the enterprise practice process.

Enterprise Information Disclosure Is Not Standardized. There is some particularity in the development of sustainable accounting and traditional accounting, and the boundaries that are confirmed in practice are still very clear. On the one hand, the current enterprises voluntarily disclose the sustainable development of accounting information business is still very small. On the other hand, the level of accounting information disclosure of sustainable development is low and the regulatory authorities according to the information disclosed by the enterprise cannot assess the environmental information and social responsibility to fulfill the situation. Chinese enterprises due to short-term interests in the near future will not disclose the sustainable development of accounting information. Even if the disclosure is mainly to establish a corporate image in the eyes of investors, creditors and the government, rather than in order to fulfill social responsibility.

Accounting Laws and Regulations Are Not Perfect and Lack of Operational Accounting Standards for Sustainable Development. Compared with the perfect accounting standards, Chinese sustainable development of accounting laws and regulations and design there is a big gap. In the practice of sustainable development accounting, because there is no specific accounting standards guidance, so that cannot regulate the accounting requirements for sustainable development, measurement, the sustainability of various sectors of the accounting disclosure of the content is not unified, resulting in Chinese enterprise sustainable development accounting The implementation of measures is a mere formality.

Local Protection Hinders the Development of Enterprise Sustainable Development Accounting. Some local enterprises have significant environmental pollution problems, but make a significant contribution to local GDP and taxation, and economic growth rate and other indicators become the primary criteria for assessing cadre performance, leading to some local leaders for their own interests to consider, to strengthen the allocation of resources to local and protect the local market and so on contrary to the development of market economy, administrative measures, connivance to the development of local individual enterprises to increase the local interests of the region. This has seriously affected the comprehensiveness and authenticity of environmental information disclosure. Local protectionism hinders and interferes with the establishment of the socialist market economic system. Therefore, it is necessary to ensure that local protectionism is an effective guarantee for environmental protection.

The Requirements of Developing Sustainable Development Accounting

The Prerequisites for the Development of Sustainable Development Accounting. The strong support and mutual work of the government and the relevant environmental management agencies is a prerequisite for the development of sustainable development accounting. In the national environmental information disclosure process, the national government and environmental protection agencies to give full play to the role of government departments, the introduction of relevant laws and regulations, the environmental protection has a clear requirement, and violations of environmental protection law, severe. By increasing environmental law enforcement and punishment, forcing enterprises to recognize the environmental problems caused by the risks of

business, enterprises for self-protection needs, have to care about environmental protection, to accept the green business philosophy, so as to guide enterprises to voluntarily carry out the environment Protection and disclosure of environmental information.

The Basis for Sustainable Development Accounting. The substantial participation of industry professionals in national accounting profession and the awakening of public awareness of the public are the basis for the development of sustainable development accounting. National accounting professional groups also play a very important role in the development of national sustainable development accounting. The government cooperates with the accounting professional groups to standardize the content and form of environmental information disclosure and provide a unified standard for environmental information disclosure so that the disclosure of environmental information is lawful and orderly. For example, the American Institute of Certified Public Accountants, the Chartered Institute of Chartered Accountants, and the Chartered Institute of Accountants in Canada have done a lot of research work on the advancement of sustainable development accounting and have achieved good results. While the industry's industry in the introduction of sustainable development of accounting information disclosure colleagues, but also greatly promoted the development of sustainable development accounting practice. In the economically developed countries, the environmental problems have aroused widespread concern in society. The concept of environmental protection enjoys popular support. Many social groups and individuals are consciously committed to environmental protection activities and actively advocate the mode of life from production to consumption to waste. In this environment, if the enterprise does not attach importance to environmental protection will face a great environmental risk with the corresponding costs will increase.

Key of Sustainable Development Accounting Practice. The practice of listed companies and large enterprises is the key to the development of accounting practice for sustainable development. As the listed companies and large enterprises are the main target of government regulation, the SFC has strict rules and requirements for its information disclosure, so the Western countries to carry out environmental information disclosure of enterprises mainly concentrated in listed companies and large enterprises. Theory and practice are mutually reinforcing, and in the development of sustainable development accounting, the practice of enterprises has greatly promoted the development of theory. In Japan and South Korea, the practice of enterprises to drive the theory forward, but also increased the visibility of enterprises and improves the economic and social benefits of enterprises.

Disclosure of Information and Content of Environmental Information. Environmental information disclosure and content diversification, and its disclosure scope and quality difference is large, is a problem to be solved. In the years when sustainable development accounting was developed, there was no unified environmental performance index within the international even in a country, so the form and content of environmental information disclosure showed a diversified development trend. Some companies disclose environmental information in the form of notes to the annual accounting statements, and some enterprises independently prepare environmental reports. In the amount of money information, most companies focus on disclosure of environmental spending, the measurement of environmental benefits and less disclosure. Although the number of enterprises that disclose environmental information has been increasing steadily and the quality of disclosure has been improved in recent years, the scope and quality of environmental information disclosure are large and the comparability is comparatively difficult. It is difficult to analyze and compare environmental information between enterprises. For environmental reporting users, it is important to evaluate the environmental performance of a business, a set of comparable and reliable performance indicators. Accounting needs audit supervision otherwise accounting information may be distorted. Developed countries in the development of sustainable development accounting at the same time, sustainable development audit also developed, mainly on the enterprises disclosed in the environment-related information to verify, that is, for the credibility of environmental information guarantee service.

Improve the Environmental Information Disclosure and Implement Sustainable Development Accounting

Improve the Internal Environmental Information Disclosure within the Relevant Internal Control System. At present, China has carried out administrative intervention on environmental information disclosure, implemented a series of measures, such as sewage charges, environmental fines, etc., in line with the concept of sustainable development, but still need to develop a strict internal control system, Special treatment, so that environmental protection and economic benefits of harmonization, and take the road of sustainable development to avoid increased economic efficiency and wanton destruction of the environment.

Improve the Awareness, Attention Extent of Management on Environmental Information Disclosure. On the basis of existing laws and regulations, continue to find its shortcomings, and continue to add, improve and develop specific operations, the implementation of norms, not only limited to the macro guidance, so that enterprises in the implementation of feasible.

Establish and Improve the Relevant Laws and Regulations. On the basis of existing laws and regulations, continue to find its shortcomings, and continue to add, improve and develop specific operations, the implementation of norms, not only limited to the macro guidance, so that enterprises in the implementation of feasible.

Strengthen the Environmental Awareness of Other Stakeholders. Other stakeholders of the views of the decision-making enterprises have a great impact, to a certain extent, determines the direction of enterprise development, if the creditors, investors and other more environmentally friendly, corporate management will be more concerned about the natural business as a whole the environmental awareness will increase, the disclosure of environmental information will be more attention.

Standardize the Content and Manner of Environmental Information Disclosure. Many enterprises disclose the content of environmental information is not specific enough, detailed, regulate the corresponding disclosure of the content, and provide the way to disclose so that stakeholders more intuitive and detailed understanding of environmental protection business situation.

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