

# An Empirical Study on the Relationship between the Effectiveness of Internal Control and the Quality of Environmental Information Disclosure

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**Abstract:** Recently, the environmental situation is increasingly grave. People concern how to improve the quality of environmental information disclosure. There are two main factors affecting the disclosure of environmental information: one is internal management, the other is external pressure. Internal control is the supervision and management mechanism of enterprise internal operation, which may have a major influence on enterprise environmental information disclosure. The consistence of this relation under different enterprise properties deserves exploring. Therefore, based on the relevant theoretical research and in terms of internal control, we select 173 listed companies in the A-share heavy pollution industry from 2017 to 2019 as research samples. Empirical research results show that: The effectiveness of internal control and the quality of environmental information disclosure are positively related; the positive effect of internal control effectiveness on the quality of environmental information disclosure is more apparent in non-state enterprises than state-owned enterprises. Finally, some proposals are provided to ameliorate the quality of environmental information disclosure.

## 1. Introduction

In recent years, global warming, Marine garbage, haze, dust storms and other environmental problems occur frequently, and human survival is faced with huge challenges. Both developing and developed countries bear unknown risks brought by environmental problems, and environmental problems need to be solved urgently. People's attention to environmental problems is also increasingly close, the awareness of environmental protection gradually enhanced, environmental protection measures are also gradually increased. The report to the 19th National Congress of the Communist Party of China calls for efforts to solve prominent environmental problems and promote green development. As an important participant in economic activities, listed companies are also the main producers of environmental pollution, so they must assume the responsibility of environmental protection and pollution control. In 2007 our country issued "environmental information disclosure way (try out)", the first disclosure of environmental information system is established on the specification, in January 2015 and issued "environmental protection law of the People's Republic of China, in the nation's highest norms namely level to carry out the environmental protection laws and regulations, with mandatory measures to make people aware of the urgency of environmental protection. Not only that, the national environmental protection in 2010 issued "guideline to environmental information disclosure of listed companies", the Shanghai stock exchange in 2015 by the Shanghai stock exchange listed company information disclosure job evaluation method ", formally in terms of content, form and scope of information disclosure of listed companies raised specific requirement, it also pressure for listed companies, their environmental protection behavior is subject to supervision from the government and the public. But did not set a system in our country at present the environmental protection standard, environmental information disclosure of the relevant laws and regulations are not perfect, the particular form of environmental information disclosure on a unified regulation, but to be independent for disclosure of listed companies, at the discretion of the lead to listed companies of our country has a large, environmental disclosure quality is generally low,

cannot objectively reflect the enterprise's environmental conditions. Therefore, it has become a hot issue to study the factors influencing the quality of environmental information disclosure and how to improve the quality of environmental information disclosure.

Cormier and Magnan (2015) found that under the pressure of environmental system, enterprises disclose environmental information in order to gain public recognition, and pass on environmental information disclosure status to the capital market through analysts<sup>[1]</sup>. Dobler et al. (2015) emphasize that companies exposed to public pressure tend to provide high-quality environmental information disclosure to better avoid environmental risks and public pressure<sup>[2]</sup>. Rupley et al. (2012) believe that environmental media reports, negative environmental media and the independence, diversity and professional knowledge attributes of the board of directors have a positive impact on the quality of voluntary environmental disclosure<sup>[3]</sup>. Akbas (2016) drew the opposite conclusion, believing that companies with a larger board of directors would disclose more environmental information than those with a smaller board of directors, while the independence of the board of directors, diversity of the board of directors and independence of the audit committee have nothing to do with the degree of environmental information disclosure<sup>[4]</sup>.

At present, domestic and foreign researches on the influencing factors of environmental information disclosure can be roughly divided into internal and external factors. Internal factors such as characteristics of corporate governance, external factors such as government regulation and supervision by public opinion, but few scholars from the perspective of enterprise internal control, the environmental quality of information disclosure, the reason may be because there is no comprehensive understanding to the environmental disclosure of internal control in enterprises play a role, as the system foundation of corporate governance and internal control self-discipline system, prevent company production and operation of various risks, maintenance of the company's normal operation, help the company to achieve its targets. Internal control standards involve the environmental responsibility of enterprises, requiring enterprises to pay attention to environmental risks and report major environmental events, therefore, effective internal control will promote the company to carry out environmental protection so as to disclose high-quality environmental information to the public. Therefore, it is reasonable and necessary to study the quality of enterprise environmental information disclosure from the perspective of internal control. In China, state-owned enterprises not only have economic functions, but also have certain political functions. There are certain differences between the operating environment of state-owned enterprises and non-state-owned enterprises. Therefore, there may be differences in the impact of the effectiveness of internal control on the quality of environmental information disclosure in state-owned enterprises and non-state-owned enterprises. Considering the typical environmental problems in heavily polluted industries, we take heavily polluted listed companies as samples to empirically test the relationship between the effectiveness of internal control and the quality of environmental information disclosure, and further explores whether this relationship is still consistent in state-owned enterprises and non-state-owned enterprises of different nature.

## **2. Hypotheses Development**

### **2.1 Relationship between the effectiveness of internal control and the quality of environmental information disclosure**

The connotation of enterprise internal control system norms determines that internal control has a series of spillover effects such as social responsibility effect<sup>[5]</sup>. Internal control is not only to control the daily operation and management activities of the enterprise, to ensure the normal operation of the enterprise, the design of its system should also reflect the strategic objectives of the enterprise, in order to sustainable development of the enterprise, it is necessary to incorporate social responsibility into its development strategy. Therefore, effective internal control will promote the fulfillment of corporate social responsibility. Environmental protection and environmental information disclosure is an aspect of corporate social responsibility, then internal control will also have a certain impact on the quality of environmental information disclosure.

One of the core objectives of the enterprise internal control system is the integrity of financial reports and relevant information, requiring enterprises to disclose financial reports, social responsibility reports and other relevant information to be true and reliable, to help stakeholders understand the true business conditions and performance of the enterprise, so as to make the right decision. Therefore, enterprises should fully disclose their environmental information to reflect the real environmental conditions of enterprises to the greatest extent. The effective implementation of internal control system helps enterprises to establish a sound environmental information disclosure mechanism, provide institutional guarantee for environmental information disclosure, and promote the full disclosure of environmental information of enterprises.

The goal of internal control legal compliance requires the production and operation of enterprises in line with the requirements of national laws and regulations, reduce the risk of enterprises being punished because of illegal behavior, so the effective enterprise internal control system is bound to adapt to national laws and regulations. "Enterprise internal control application guidelines No. 4 - social responsibility" provisions, enterprises should establish environmental protection monitoring system, when the occurrence of emergency, major environmental pollution incidents, should be timely report and processing. "Guidance" to make a provision for enterprise environmental information disclosure, according to the theory of legitimacy, the effective internal control will comply with the relevant provisions, the initiative to full disclosure enterprise environmental information in time, to help the parties to the stakeholders to understand the implementation of corporate environmental protection responsibility, to help investors to make rational decisions.

From these two aspects, the internal control system has clear provisions on the disclosure of enterprise environmental information. Based on the legitimacy theory, enterprises will abide by the relevant provisions to gain public recognition. Therefore, the effectiveness of internal control has a direct role in promoting the quality of enterprise environmental information disclosure.

The Guidance No. 4 -- Social Responsibility requires that enterprises should pay attention to ecological protection, increase investment in environmental protection, reduce energy consumption and pollutant discharge, strengthen the comprehensive treatment of "three wastes", actively develop and use energy-saving products, and develop and utilize renewable resources. If the enterprise follows the standard requirements of the internal control guidelines, actively fulfill the environmental responsibility, increase the investment of environmental protection manpower, material and financial resources, strengthen the treatment of pollutants, use energy-saving equipment, the internal control implementation, will promote the enterprise to effectively assume the responsibility and provide effective information to the public.

Based on principal-agent theory and information asymmetry theory, the trustee and the trustee have different levels of information. In order to pursue profit maximization, the manager of an enterprise will have opportunistic behaviors, focusing on short-term interests and ignoring the long-term development of the enterprise. For example, in order to beautify the financial situation, the investment in environmental protection is reduced, which leads to the failure to timely control the pollution of enterprises, causing great harm to the ecological environment. Poor environmental performance leads to enterprises' reluctance to make environmental disclosure, or the information disclosed is mostly general description, and the information quality is poor. Effective internal control system of internal control of the enterprise establishment and implementation of the supervision and inspection, timely discover and correct internal control defects and promote the management of environmental responsibility, environmental investment and pollution treatment, reduced to satisfy the self-interest opportunism behaviors of the damage to the environment, in the manner of environmentally friendly related decisions, reduce and eliminate pollution in time, help to improve the quality of corporate environmental information disclosure.

An effective enterprise internal control system can identify the risks related to the realization of internal control objectives in business activities in a timely manner, reasonably determine the risk response strategy, and minimize the possible loss. If the enterprise does not follow the national laws and regulations on environmental protection and does not take environmental protection and pollution control measures, resulting in environmental pollution, it will face the risk of stock price decline,

litigation, fines and other risks, which will seriously affect the survival and development of the enterprise. Effective internal control system can help enterprises to identify and prevent environmental risks in time, reduce the level of risk from the source design and process control [6], encourage enterprises to environmental protection investment, reasonable for pollution treatment in time, to ensure that the enterprise good environmental performance, so as to avoid environmental risk, but also help to promote enterprise initiative for environmental information disclosure.

In these three respects, effective internal control system to encourage enterprises to strengthen environmental protection investment, avoid the opportunism behavior, prevent and avoid environmental risk and thus make the enterprise present a better environmental performance, promote enterprise more proactive in disclosure of environmental information to stakeholders, therefore, effective internal control system can indirectly improve the quality of enterprise environmental information disclosure.

Based on the above analysis, Hypothesis 1 is proposed in this paper:

**Hypothesis 1** The effectiveness of internal control is positively correlated with the quality of environmental information disclosure.

## 2.2 The effect of the nature of enterprise property right

According to previous studies, corporate environmental information disclosure is affected by a variety of factors, including the nature of the enterprise. Therefore, we speculate that the relationship between the effectiveness of internal control and the quality of environmental information disclosure may vary in different enterprise natures.

In China, state-owned enterprises occupy a major position in the national economy, guiding the development of the economy, is the mainstay of China's national economy. State-owned enterprises do not make profits as the sole purpose, has a certain political attribute, in the production and operation of profit-making activities at the same time to implement the planned economic policies of the state, adjust the social economy. Therefore, state-owned enterprises should consider social interests and government interests while pursuing economic interests. The particularity of state-owned enterprises makes the supervision of the state much strict. Since 2007, the State-owned Assets Supervision and Administration Commission (SASAC) has successively issued the Guiding Opinions on the Performance of Social Responsibilities by Central Enterprises and the Interim Measures for the Supervision and Management of Energy Conservation and Emission Reduction by Central Enterprises, which clearly stipulate the environmental protection responsibilities of state-owned enterprises. In terms of environmental protection, the environmental legitimacy pressure of state-owned enterprises is obviously greater than that of non-state-owned enterprises [7]. Based on the legitimacy theory, state-owned enterprises will pay more attention to environmental protection and disclose high-quality environmental information to guarantee the long-term and stable development of enterprises.

In contrast, non-state-owned enterprises bear less social expectations and social obligations, and the government's supervision intensity is also lower than that of state-owned enterprises. Therefore, internal control plays a more important role for enterprises to actively undertake environmental responsibility and conduct environmental information disclosure. If internal control is effective, enterprises will be encouraged to pay attention to environmental responsibility and sustainable development, consider environmental impact in production and operation decisions, actively take measures to reduce pollution, and disclose higher quality environmental information to form a green competitive advantage, so as to obtain more market resources. If the internal control fails, the environmental risks faced by the enterprise cannot be identified, and the managers will have opportunistic behaviors, focusing on short-term interests and ignoring the long-term development of the enterprise, such as reducing the capital investment in environmental protection, not carrying out pollution control, and concealing adverse environmental information.

Based on the above analysis, Hypothesis 2 is proposed in this paper:

**Hypothesis 2** Compared with state-owned enterprises, the positive impact of the effectiveness of internal control on the quality of environmental information disclosure is more significant in non-

state-owned enterprises.

### 3. Methodology

#### 3.1 Sample

Heavy pollution industry due to the environment problem is prominent, the government of heavily polluting enterprises adopted a more regulatory measures, especially in the environmental disclosure of heavy pollution alone puts forward the requirements of listed companies, and heavily polluting enterprises on environmental protection and pollution control has also got the attention of more people, therefore, in this paper, according to the securities and futures commission in 2001 released by the industry classification guidance of listed companies and environmental protection in 2010 released by the environmental information disclosure of listed companies in the guide to heavy pollution industry division of 16 classes, A total of 173 A-share listed companies in heavy pollution industries from 2017 to 2019 were selected as the initial research samples, and 428 sample observation values of 173 companies were finally obtained after excluding the ST, \*ST and companies with missing important data during the period.

The sample data used in this paper comes from the following sources: Environmental information data comes from independent reports such as annual reports, social responsibility reports, environmental reports and sustainable development reports of the sample listed companies disclosed on cninfo website and the company website; The internal control data are from the internal control and risk management database of DIB; Other relevant data are from CSMAR. In this paper, Excel2016 and Stata15 were used to process and analyze the data.

#### 3.2 Empirical Models Specification

To test Hypothesis 1, I estimate Eq. (1):

$$EDI = \beta_0 + \beta_1 ICE + \beta_2 STATE + \beta_3 PLACE + \beta_4 SIZE + \beta_5 LEV + \beta_6 OC + \beta_7 IDR + \beta_8 ROE + \varepsilon \quad (1)$$

The above model was used to perform regression on the whole sample to test Hypothesis 1. On this basis, according to the nature of the actual controller, the samples are divided into state-owned enterprises and non-state-owned enterprises, and the above model is used for grouping regression to test the impact of the effectiveness of internal control on the quality of environmental information disclosure in enterprises of different nature, namely, testing Hypothesis 2.

In Eq. (1), ICE is the effectiveness of internal control. STATE is the nature of enterprise property right. According to the nature of the actual controller of the enterprise, the sample is divided into state-owned enterprises and non-state-owned enterprises. When the actual controller is the state-owned controlling shareholder, the value is 1; otherwise, the value is 0. To isolate the influence of ICE on EDI, we incorporate PLACE, SIZE, LEV, OC, IDR, ROE in Eq. (1). PLACE represents the listing place of the company. If the company rises in Shenzhen Stock Exchange, the value is 1; otherwise, it is 0. SIZE denotes firm size, measured by the natural log of total assets. LEV is financial leverage, measured as the ratio of total liabilities to total assets. OC is concentration of ownership, measured as the sum of the squares of the top five shareholders. IDR is director independence refers to the ratio of the number of independent directors in the board to the total number of directors. ROE is return on equity, the ratio of net income to average net assets.

#### 3.3 The measure of EDI

Due to environmental information disclosure system in our country the time is shorter, the related law is still lacking, there is no unified standard of environmental information disclosure form and content, lead to various independent corporate disclosure, not in a separate report from the enterprise directly to measure the environment information disclosure quality of data, therefore, the scholars generally adopts content analysis method, by setting the need to measure the indicators, construction of evaluation system, analysis of enterprise independence of relevant environmental information in

the report content, scores for each index, finally calculate the environmental information disclosure index. This article also uses the "content analysis", according to the environmental information disclosure of listed companies in the guide to environmental information content, and combining with the characteristics of disclosure of heavy pollution enterprises in our country at present stage and environmental information can be divided into environmental management, environmental protection, pollution emissions, and comprehensive utilization, energy consumption, environmental performance, government regulation and organization certification, disclosure of the carrier, 8 items, other environmental protection measures to build environmental information disclosure quality evaluation system, and then according to the annual report of the enterprise information revealed in a separate report for specific environments such as analysis of various index, specific indicator set and score method are shown in Appendix, Finally, the total score of environmental information disclosure of the sample company was obtained by adding all the scores of each index, and then divided by the sum of full scores of each index, the environmental information disclosure index (EDI) was finally obtained. The specific calculation formula is as follows:

$$EDI_i = \frac{\sum EDI_i}{\sum EDI_{max}} \quad (2)$$

In Eq. (2),  $\sum EDI_i$  means the total score of each index of *company<sub>i</sub>*,  $\sum EDI_{max}$  means the sum of each index score full marks, this article out of the sum score 50 points,  $EDI_i$  means the environmental information disclosure index of *company<sub>i</sub>*, which has a value range of [0, 1]. The closer the index is to 1, the higher the quality of environmental information disclosure of the listed company is. Similarly, the closer the index is to 0, the lower the quality of environmental information disclosure of the listed company is.

## 4. Results

### 4.1 Pearson Correlation Analysis

Table.1 reports Pearson correlation analysis of variables used in this study.

Table.1. Pearson Correlation Matrix

	edi	ice	state	place	size	lev	oc	idr	roe
edi	1								
ice	0.223***	1							
state	0.192***	0.035	1						
place	0.010	-0.158***	-0.130***	1					
size	0.312***	0.155***	0.411***	-0.167***	1				
lev	0.049	-0.068	0.390***	-0.165***	0.475***	1			
oc	0.128***	0.079	0.291***	-0.044	0.386***	0.185***	1		
idr	0.061	-0.035	-0.016	0.031	0.017	-0.025	0.138***	1	
roe	0.052	0.222***	-0.182***	-0.007	-0.003	-0.187***	-0.079	0.054	1

It can be seen from Table.1 that ICE is positively correlated with EDI with a correlation coefficient of 0.205 and a confidence level of 1%, which preliminarily verifies Hypotheses 1. Correlation coefficients among variables are all lower than 0.5, and it is preliminarily judged that there is no serious multi-collinearity among variables. Further, this paper conducted VIF test on each variable, and the results are shown in Table.2. It is generally believed that if the variance inflation factor  $VIF < 5$ , there is no multi-collinearity. As can be seen from Table.2, the variance inflation factors of each variable are all less than 5, so it can be considered that there is no serious multi-collinearity among the variables.

Table.2. VIF Test

Variable	VIF	1/VIF
size	1.62	0.617710
lev	1.46	0.686226
state	1.35	0.742348
oc	1.24	0.804486
roe	1.13	0.886530
ice	1.13	0.886857
place	1.07	0.936274
idr	1.03	0.969423
Mean VIF	1.25	

## 4.2 Analysis of experimental results

We conduct multiple linear regression analysis on the effect of internal control effectiveness on the quality of environmental information disclosure. Regression results of full samples and sub-samples are shown in Table.3.

Table.3. Regression results of ICE on EDI

	Full sample edi	SOE group edi	Non-SOE group edi
ice	0.244*** (0.0651)	0.211** (0.0926)	0.290*** (0.0894)
state	0.0453** (0.0191)		
place	0.0308* (0.0170)	-0.0121 (0.0212)	0.104*** (0.0268)
size	0.0421*** (0.00779)	0.0409*** (0.00943)	0.0559*** (0.0139)
lev	-0.100** (0.0488)	-0.221*** (0.0649)	0.0740 (0.0763)
oc	-0.0317 (0.0649)	-0.0263 (0.0784)	-0.112 (0.112)
idr	0.220 (0.163)	0.473** (0.201)	-0.197 (0.262)
roe	0.0108 (0.0493)	-0.0588 (0.0622)	0.0688 (0.0806)
_cons	-2.224*** (0.439)	-1.944*** (0.618)	-2.786*** (0.632)
<i>N</i>	428	235	193
adj. <i>R</i> <sup>2</sup>	0.140	0.139	0.160

Standard errors in parentheses

\*  $p < 0.1$ , \*\*  $p < 0.05$ , \*\*\*  $p < 0.01$

It can be seen from Table.1 that the regression coefficient of the effectiveness of internal control (ICE) is 0.244, which is significant at the level of 1%, indicating that the effectiveness of internal control has a significant positive impact on the quality of environmental information disclosure. Hypothesis 1 of this paper holds true, that is, the more effective an enterprise's internal control is, the higher the quality of environmental information disclosure will be. Production and business operation activities of the internal control system of enterprise management and supervision, make the enterprise behavior conforms to the regulations, avoid risk, improve the efficiency of enterprise management, effective internal control can provide the enterprises establish good governance environment, open channels of environmental information disclosure, improve the transparency of information, reduce

information asymmetry. Therefore, enterprises should strive to improve the internal control system, ensure the effectiveness of internal control design and implementation, in order to help enterprises improve the quality of environmental information disclosure.

In this paper, OLS regression analysis was conducted on the sample group of state-owned enterprises and the sample group of non-state-owned enterprises respectively. As can be seen from Table.1, the effectiveness of internal control significantly positively affects the quality of environmental information disclosure in both state-owned and non-state-owned enterprises. It is obvious that the regression coefficient and significance level of the effectiveness of internal control (ICE) in the SOE group are lower than those in the non-SOE group, which indicates that the positive impact of the effectiveness of internal control on environmental information disclosure is more significant in the non-SOE group than in the SOE group. Hypothesis 2 holds. For non-state-owned enterprises, therefore, more should give full play to the role of the enterprise internal control system, strengthen environmental protection, construction of internal control disclosure of environmental information of high quality for the enterprise to provide institutional guarantee, so as to effectively improve the quality of enterprise environmental information disclosure, the construction of enterprise's reputation and even future for more financing opportunities and development has important meaning.

## 5. Conclusions

Through empirical analysis, we test the correlation between the effectiveness of enterprise internal control and the quality of environmental information disclosure, and draws the following conclusions:

First, the quality of environmental information disclosure of listed companies in heavy polluting industries has been improving year by year. In recent years, along with a series of environmental protection laws and regulations, the state of the environment responsibility of listed companies put forward higher request, the securities and futures commission to heavy pollution regulation of environmental disclosure of listed companies is also increasing, make greatly increases the importance of environmental protection of listed companies, to the enterprise environmental performance is becoming more and more attention from all walks of life also adds momentum to the environmental information disclosure of listed companies, as a result, the listed company in order to shape the good social image, continuously improve the quality of environmental disclosure.

Second, the effectiveness of internal control has a significant positive impact on the quality of environmental information disclosure. According to the theory of legitimacy, listed companies, in order to show their compliance with social norms and cater to mainstream social values, will comply with the relevant regulations of environmental protection, and through the disclosure of high-quality environmental information to convey to the outside world the signal that the enterprise is actively fulfilling its environmental responsibility, so as to win the public's recognition. Effective design and implementation of internal control, to promote management attaches great importance to environmental protection, the opportunistic behavior of managers, timely identification and prevention of possible environmental risk by enhancing environmental protection aspects of manpower, material resources and financial resources, improve the enterprise environmental performance, improve corporate disclosure of environmental information from the source of motivation. Therefore, we conclude that effective internal control can create a favorable environment for enterprises to conduct environmental information disclosure, promote enterprises to implement environmental protection behavior, and thus directly and indirectly promote enterprises to conduct environmental information disclosure.

Third, compared with state-owned enterprises, the positive impact of internal control effectiveness on the quality of environmental information disclosure is more significant in non-state-owned enterprises. Compared with non-state-owned enterprises, state-owned enterprises will be subject to stronger government supervision due to their political attributes. Under the mandatory requirements of laws and regulations, state-owned enterprises will disclose higher quality environmental information, and their environmental information disclosure behavior is relatively less affected by internal control. In contrast, non-state-owned enterprises face less pressure from government supervision. Therefore, for non-state-owned enterprises, internal control plays a more important role



in environmental information disclosure.

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## Appendix

### Environmental information disclosure quality evaluation system

Theme	Items	Scoring criteria
Environmental management	Enterprise environmental protection concept and environmental protection goals	Disclosed, 1 point; Not disclosed, 0 points
	Environmental Management Organizational Structure	Detailed description, 2 points; General description, 1 point; Undisclosed, 0
	Emergency plan for environmental emergencies	
	Self-monitoring of the environment programme	
	Cleaner production audit status	
	Construction and operation of environmental protection facilities	
The occurrence of major environmental problems		
Environmental protection investment	Investment in environmental protection and development of environmental technology (investment in environmental protection equipment and research and development of environmental protection technology)	Qualitative and quantitative description, 3 points; Detailed qualitative description, 2 points; General qualitative description, 1 point; Not disclosed, 0 points
	Environmental protection expenses, including sewage discharge fee, green fee, environmental protection equipment operation fee, etc	
Pollution discharge, control and comprehensive utilization	The name, emission mode, emission concentration and total amount of the main pollutants, and the situation of exceeding and exceeding the total amount of the pollutants	Detailed description, 2 points; General description, 1 point; Undisclosed, 0
	The treatment and disposal of waste produced in the production process of the enterprise	
	Recycling and comprehensive utilization of waste products	
Energy consumption	Energy consumption, including total consumption of water, electricity, coal, natural gas, etc	Qualitative and quantitative description, 3 points; Detailed qualitative description, 2 points; General qualitative description, 1 point; Not disclosed, 0 points
Environmental performance	Achievement of the total emission reduction task	General qualitative description, 1 point; Not disclosed, 0 points
Government Regulation and Agency Accreditation	Implementation of environmental impact assessment of construction projects	Detailed description, 2 points; General description, 1 point; Undisclosed, 0
	Implementation of the "Three Simultaneous" System	
	Obtaining the pollutant discharge permit	Disclosed, 1 point; Not disclosed, 0 points
	Environmental management system certification	
	Certification of environmental marks	
Environmental honors and awards for environmental governance		
Other Environmental Behaviors	Environmental education and training	Disclosed, 1 point; Not disclosed, 0 points
	Various environmental public welfare projects, such as afforestation and biodiversity protection	
	Environmental management accounting progress	
	Exchange of environmental information with stakeholders	
Disclosure of the carrier	Disclosure of the carrier	The annual report, environmental report and social responsibility report are all disclosed, with a value of 4; 3 in annual report and environmental report, 2 in annual report, sustainable development report and social responsibility report; Only disclosed in the annual report or social responsibility report disclosure, assigned a value of 1

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