

# Research on Environmental Accounting based on Social Responsibility

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**Keywords:** Enterprise Development; Social Responsibility; Environmental Accounting;

**Abstract:** With the rapid development of economy in recent years, the development speed of enterprises is also very rapid. For an enterprise, if it wants to develop for a long time, it should not only focus on economic benefits, but also should not ignore its social responsibilities. If an enterprise lacks the consciousness of social responsibility, it will inevitably lead to the damage of corporate image, and then affect its economic income. In recent years, the rise of environmental accounting, better promote the implementation of corporate social responsibility. This paper mainly analyzes the application field and advantages of environmental accounting, the problems existing in the application of environmental accounting, and the Suggestions on environmental accounting and corporate social responsibility.

For an enterprise, actively fulfilling social significance is conducive to its long-term development. In recent years, the country has been advocating the concept of sustainable development, in order to respond to the requirements of the country, the environmental accounting profession gradually emerged. In order to better fulfill their social responsibilities, enterprises began to widely apply environmental accounting. As a new form of accounting, it can promote the better and faster development of enterprises.

## 1. Application field and application advantage of environmental accounting

In the process of enterprise development, there will inevitably be some impact on the environment. In recent years, China's environmental problems have become increasingly serious. In the process of development, enterprises must assume their due obligations and protect the environment. In the process of fulfilling social responsibility, environmental accounting can help enterprises improve their financial work and evaluate the cost input needed in the process of maintaining the environment. For an enterprise, improving environmental accounting system management can promote its long-term development. During the operation of the company, environmental accounting can provide timely expenses for management to maintain the environment. If the work of environmental accounting is not in place, it is likely to lead to problems in environmental cost input of enterprises, and ultimately cause the enterprise to be in debt. In the process of enterprise development, friendly attitude towards environmental issues and active implementation of their social responsibilities can bring enormous advantages for the development of enterprises.

## 2 Environmental accounting in the application of the existing problems

### 2.1 Popularity of environmental accounting is not high

Although the country has been emphasizing in recent years that enterprises should actively assume social responsibility in the process of development, many enterprises do not realize the seriousness of this problem, and the popularity of environmental accounting in China is still not high. Especially some small enterprises, their internal accounting system is not perfect, the concept of environmental accounting is even less. However, these small and medium-sized enterprises

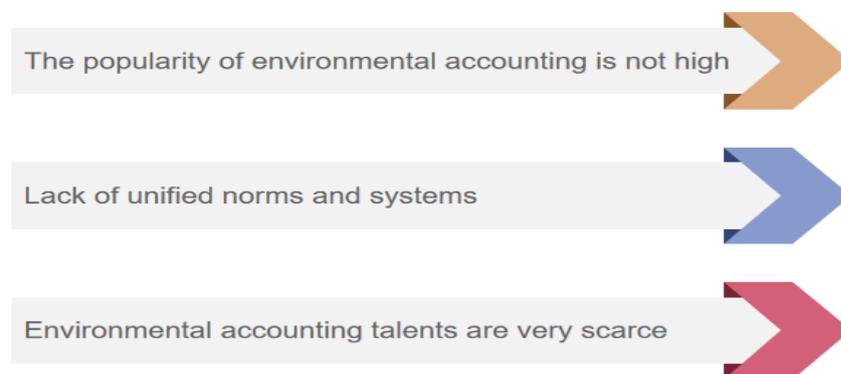
account for a large proportion in China, so the popularization of environmental accounting has encountered many difficulties. Managers and accountants in enterprises have little understanding of environmental accounting, so it is difficult to be valued in the specific implementation process.

## 2.2 Lack of uniform norms and systems

As an emerging industry, people do not know much about environmental accounting, so it is difficult to develop a perfect standard and system. There is no uniform standard for environmental accounting in the working process of each enterprise, and it can only be implemented according to the situation of each enterprise, which leads to a higher probability of risk appearing in the working process. In the future development process, if there is no unified standard to support, the construction of environmental accounting will be difficult to start.

## 2.3 Shortage of environmental accounting talents

For enterprises, there are not many internal accounting personnel, but there are not many professional environmental accounting personnel. This leads to a serious shortage of professionals. It is because of the lack of professional support that work has been difficult. As a new form of accounting, many traditional accountants have not been exposed to the theory of this aspect. Most of the accountants with rich practical experience are older, so it is hard to accept new knowledge. Traditional theoretical knowledge can not meet the requirements of environmental accounting, so it can not be used in practical work. For enterprises, they do not pay attention to the introduction of professional talents, so the work cannot be carried out, which will affect their performance of social responsibility. The overall problem is shown in table 1:



**Table 1.** Problem type table

## 3 Recommendations on environmental accounting and corporate social responsibility

### 3.1 Determine the subject of environmental accounting information disclosure

Enterprise environmental accounting should pay enough attention to information disclosure in the process of work. Due to the current information disclosure work is not in place, so the relevant staff should further improve their ability to work. In the process of work, it is necessary to have a clear understanding of the subject of disclosure. In the actual work process, relevant personnel need to classify according to the enterprise's impact on the environment and the degree of damage, and classify according to the degree of environmental pollution. It can be divided into first, second and third levels. The first level of pollution is the most serious, and these enterprises should be the focus of attention.

### **3.2 Improve relevant laws and regulations**

In order to reduce the environmental pollution caused by enterprises, it is necessary to develop a complete environmental audit standard to evaluate the impact of each enterprise on the environment. If it is an enterprise with high pollution intensity, it should make information disclosure, so that relevant personnel can have a basic understanding of the enterprise. Secondly, in order to ensure that the work of environmental accounting can be carried out smoothly, the relevant units should improve the accounting laws and regulations, so that the staff can have laws to follow in the process of work. With the guarantee of the relevant system, the financial staff can reduce difficulties and obstacles in the process of work

### **3.3 Strengthen the introduction and training of professional environmental accounting talents**

In order to fulfill its social responsibility, enterprises must attach importance to talent introduction. At present, the financial accounting personnel of various enterprises cannot complete the work of environmental accounting, so there are difficulties in the operation process. To ensure the smooth development of its work, enterprises need to strengthen the cultivation of talents. First of all, learning and exchange activities should be organized. It is internal accounting personnel who learn new theoretical knowledge so as to meet the needs of environmental accounting. Second, companies can also hire outside professionals to assess their environmental conditions. In a word, only to ensure the professional quality of relevant professionals, can promote the smooth development of environmental accounting.

### **3.4 Pay attention to environmental protection concept education and environmental accounting knowledge popularization**

Due to the lack of awareness of the importance of environmental accounting construction in enterprises, the work cannot be carried out. In order to improve the awareness of environmental protection and promote the construction of environmental accounting, the state should pay attention to the popularization of knowledge and concept education in these two aspects. In the process of publicity and education, enterprises should pay more attention to their social responsibility, improve their environmental protection concept, and urge them to actively carry out the construction of environmental accounting. Only when enterprises realize the importance of fulfilling their social responsibilities and the positive role environmental accounting plays in the development of enterprises can the work be carried out smoothly. The overall recommendations are shown in table 2.



**Table 2.** Recommendations

#### 4 Conclusions

In a word, from the current situation of the popularization of environmental accounting in China, enterprises do not have a high degree of awareness of the importance of environmental accounting. In order to promote environmental accounting better, it is necessary for the country to strengthen publicity, and enterprises themselves also need to enhance their sense of responsibility. In modern society, people pay more and more attention to environmental protection. If enterprises want to achieve long-term development, they must enhance their sense of responsibility and pay attention to the impact on the environment in the process of development. At the same time, environmental accounting should be actively introduced to analyze its work, so as to promote the better development of enterprises.

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