

# Problems and Suggestions on the Application of Green Accounting in Heavily Polluting Enterprises

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## Abstract

In the process of the rapid development of my country's social market economy, the problem of resource depletion and ecological pollution has gradually become an important factor restricting the modernization of enterprises. The full application of green accounting in the operation and management of heavily polluting enterprises can effectively alleviate the impact of enterprise production and operation on the surrounding environment and material resources, improve the degree of harmony between heavily polluting enterprises and the ecological environment, and promote the rapid development of my country's social economy. However, combined with the connotation of green accounting and heavily polluting enterprises, it is found that the current green accounting of enterprises is still difficult to integrate into the production and operation process of heavily polluting enterprises. Polluting enterprises and sustainable development of the ecological environment.

## Keywords

Heavy Polluting Enterprises; Green Accounting; Application Suggestions.

## 1. Introduction

In response to the call of ecological civilization construction, continue to promote the development of green economy, through the application of green accounting, the public, business leaders and government departments in our country will pay more attention to and understand the impact of the production mode of heavily polluting enterprises on the natural environment, and supervise And guide the heavily polluting enterprises to protect the environment, save resources, and effectively realize the healthy development and rapid growth of the heavily polluting enterprises[1]. However, most of the heavily polluting enterprises still have incomplete information disclosure in the application of green accounting, which makes it difficult for government departments or business leaders to recognize the impact and impact of traditional production models on the natural ecological environment. Therefore, in order to promote the sustainable development of heavily polluting enterprises and the natural ecological environment and improve the quality of ecological civilization construction, it is necessary to analyze the basic problems of green accounting application under the premise of clarifying the connotation of heavily polluting enterprises and green accounting[2].

## 2. The Development of Heavily Polluting Enterprises and the Basic Connotation of Green Accounting

Green accounting is produced under the background of the continuous expansion of human production activities, the depletion of natural resources and the deterioration of the ecological environment. Its essence is an emerging discipline formed by the intersection and integration of environmental science and accounting science. In practice, green accounting needs to be measured in physical units or currency, and based on current laws and regulations, to conduct in-depth analysis and research on the economy, environment and modern society, in order to

prevent the overexploitation of resources and the continuous occurrence of environmental pollution problems[3]. Compared with traditional accounting, green accounting has obvious differences in the subject of information use, disclosure method, measurement method, audit method and theoretical basis. Among them, the theoretical basis and practical method are "sustainable development", which can integrate enterprise operation and environmental development. In terms of information disclosure, traditional accounting generally uses financial statements as the carrier of information disclosure, but green accounting integrates financial information into resource statements in the form of notes and text descriptions. On the subject of information use, the traditional accounting users are investors and responsible persons, but the information application subject of green accounting is the government supervision department. As for measurement methods and audit methods. The measurement unit of traditional accounting is mainly currency, and auditing is mainly based on accounting vouchers and bills[4]. The measurement method of green accounting is to integrate non-monetary and monetary forms, and audit various financial data by means of estimation. Heavy polluting enterprises mainly include mining, leather, textile, fermentation, pharmaceutical, brewing, paper, building materials, petrochemical, chemical, metallurgy, coal, cement, steel, thermal power, etc., which cause soil pollution and water pollution to the surrounding ecological environment during production and operation. , air pollution industries or enterprises. Its pollution forms include radiation pollution, noise pollution, waste water pollution, waste gas pollution and so on. In the context of my country's vigorous advocacy of sustainable development and green economy construction, heavily polluting enterprises must achieve the development goals of adapting to the environment and protecting the environment on the premise of balancing the relationship between their production activities and the ecological environment. Under the premise of environmental protection, it can better adapt to the basic requirements of the times and social development. In the process of socialist modernization with Chinese characteristics, green economy construction, sustainable development and ecological civilization construction have gradually become important development goals of relevant government departments in my country. The Opinions on Prevention and Control of Dust Pollution and the List of Emergency Emission Reductions for Heavy Pollution Weather in Key Industries, etc., are all legal measures taken by relevant government departments in my country to control the environmental pollution of heavily polluting enterprises, and from the perspective of sustainable development, green economy has gradually become a The basic trend of modernization development of heavily polluting enterprises. Therefore, on a certain level, it can be said that the application of green accounting by heavily polluting enterprises has a relatively distinct importance and necessity[5].

### **3. The Application of Green Accounting in Heavily Polluting Enterprises**

#### **3.1. Laws and Regulations are not Perfect**

Under the background of the active and healthy development of my country's social market, the society and the government have gradually increased their attention to resources and the environment. At the same time, relevant laws and regulations have also been issued to control the adverse impact of heavily polluting enterprises on the ecological environment, and put forward the protection of enterprises. Basic requirements of the ecological environment. For example, "Air Pollution Prevention and Control Law", "Environmental Protection Law" and so on[6]. However, relevant government departments in China have not issued regulations or laws related to green accounting, which makes it difficult for heavily polluting enterprises to be punished and restrained in their production and operation. For example, a certain type of heavy polluting enterprise violated the Soil Pollution Prevention and Control Law in product manufacturing or production, but the enterprise did not receive due punishment, which made

it difficult for the enterprise to increase the importance of green accounting, resulting in green accounting in a short period of time. It has been fully popularized and promoted, which greatly affects the quality and efficiency of my country's ecological environment protection.

### **3.2. The Relevant Theories are not Mature Enough**

Compared with western developed countries, there are not many basic theories for the application of green accounting in my country's heavily polluting enterprises, resulting in the lack of theoretical guidance in the process of applying green accounting in heavily polluting enterprises, and cannot effectively promote and promote the sustainable development and growth of enterprises[7]. First of all, the current theoretical foundation is relatively weak, and a relatively standard and complete accounting system cannot be formed. Secondly, there is no relatively systematic and standardized format for information disclosure. For example, the method, time, and content of information disclosure are not standardized enough, which will lead to the information omission of the heavily polluting enterprises, intentional or unintentional omission of the behavior information of the enterprise, and cannot help the government supervision departments to better understand the impact of the heavily polluting enterprises on the surrounding ecological environment. Impact. Finally, insufficient attention has been paid to green accounting theory. Due to the lack of full understanding of the application of green accounting theory by relevant government departments or heavily polluting enterprises in my country, the relevant theoretical research work is not deep enough and not specific enough[8].

### **3.3. Lack of Emphasis on Environmental Benefits**

At this stage, heavily polluting enterprises still take the idea of "light pollution and seek development" as their starting point, and pursue the optimization and maximization of production benefits. Although green accounting has irreplaceable functions and effects on the sustainable development of heavily polluting enterprises and the ecological environment. However, due to the insufficient supervision system of green accounting, it is difficult to effectively realize or improve environmental benefits, which greatly affects the autonomy and enthusiasm of heavily polluting enterprises to apply green accounting, forcing the application and development of green accounting to be severely restricted and limited. influences. At the same time, due to the imperfection of the green accounting system, heavy-polluting enterprises usually take advantage of the shortcomings or disadvantages of the accounting system to save costs and seek benefits, and cannot effectively improve the environmental and economic benefits brought by green accounting[9].

### **3.4. There is a Serious Shortage of Green Accounting Talents**

According to practical investigation and data analysis, it is found that most financial accounting practitioners in my country are generally familiar with the application and accounting of traditional accounting, but cannot fully understand the connotation and thought of green accounting, and are difficult to master the measurement methods and accounting system of green accounting, resulting in heavy pollution of enterprises. It is not practical and effective to apply green accounting to the whole process of enterprise production and environmental protection. In addition, at the level of talent training in colleges and universities, courses related to green accounting theory and skills have not been set up, and relevant publicity work has not been implemented in place, resulting in relatively low effectiveness and effectiveness of green accounting talent training[10].

## **4. Causes of the Application of Green Accounting in Heavily Polluting Enterprises**

### **4.1. Differences in Economic Systems, Fiscal and Taxation Systems, and Forms of Economic Development**

Although my country has formulated many environmental protection laws and regulations in response to the ecological and environmental pollution caused by the production and operation activities of heavily polluting enterprises, it is difficult to form a relatively scientific and systematic green accounting laws and regulations system, which has led to the application of green accounting by heavily polluting enterprises. enthusiasm was severely affected. Especially in the Guangdong-Hong Kong-Macao Greater Bay Area, with different fiscal and taxation systems and economic systems, in order to apply the same accounting system, it is necessary to combine the accounting information disclosure of the three places to form a unified legal and regulatory mechanism. In the economic development of the north and south of my country, although the financial system and economic system have achieved a unified development goal, due to the different forms and concepts of economic development in different regions, there are obvious differences in the direction and channels of green accounting applications. And this difference in economic system, fiscal and taxation system, economic development trend and situation will make it difficult to form a relatively systematic green accounting legal system.

### **4.2. Heavy Polluting Enterprises Lack Enthusiasm in Green Accounting Information Disclosure**

In the process of economic development, heavy polluting enterprises generally regard the acquisition of economic benefits as the fundamental task of enterprise development. Green accounting focuses on the value of heavily polluting enterprises in green income accounting and internal resource allocation. Due to the influence of objective factors, it is difficult for enterprises to see the corresponding results and benefits in a short period of time, resulting in enterprises to selectively disclose green accounting information in the process of information exposure[11]. The content and form of information disclosure are not standardized, incomplete, and lack Theoretical basis. In the process of basic theoretical research, due to the imperfection and standardization of the information disclosure mechanism, the effectiveness of theoretical research and application is also affected, and it is difficult to form a relatively mature green accounting theoretical system, which greatly affects the scale of green accounting, and effective application.

### **4.3. China's Green Accounting Information Exposure Supervision Mechanism is not Perfect**

At this stage, my country still lacks a relatively complete supervision mechanism for environmental information, and generally focuses on guiding suggestions, lacking specific and practical mandatory measures. However, there is a lack of third-party supervision and verification of corporate environmental reports and social responsibility reports. The public also lacks attention to corporate behavior, mainly focusing on the tracking of environmental pollution and problem management. Due to the lack of relevant regulatory mechanisms and restraint mechanisms, enterprises do not pay enough attention to environmental benefits, and it is difficult to effectively integrate enterprise economic production with ecological environmental protection, resulting in relatively limited quality and efficiency of green accounting applications. Therefore, in order to effectively improve the quality of green accounting in the economic development and construction of heavily polluting enterprises and enhance the environmental benefits of enterprises, it is necessary to increase the supervision

of heavily polluting enterprises, improve the supervision system, and give full play to the functions of green accounting. and effect.

#### **4.4. Lack of a Scientific and Reasonable Green Accounting Talent Training Mechanism**

The core and foundation of the application of green accounting in heavily polluting enterprises are professionals. Generally speaking, green accounting professionals not only need more traditional and basic accounting knowledge, but also master economics, environmental science and other subject knowledge, and actively improve their professional ability and comprehensive quality. However, due to the late formation of the green accounting discipline, my country has not yet formed a relatively mature training or education mechanism. The main body of exploring green accounting is mainly economic experts and scholars, and there are few related practitioners. In the process of talent training in colleges and universities, it is still difficult for ecology and accounting to form a synergistic development relationship, and it is difficult to build a more systematic talent training mechanism, which makes it difficult for heavily polluting enterprises to obtain green accounting talents that can meet the needs of information disclosure.

### **5. Basic Suggestions and Strategies for Applying Green Accounting in Heavily Polluting Enterprises**

#### **5.1. Strengthen the Construction of Green Accounting Laws and Regulations**

Relevant government departments in my country should combine the economic systems, fiscal and taxation systems and economic development forms of different regions to build corresponding local green accounting laws and regulations, guide heavily polluting enterprises to better and more effectively apply green accounting, and improve the environmental benefits of enterprises . First of all, in-depth analysis of the proportion and overall situation of information disclosure of enterprises, formulate relevant information disclosure standards, and increase the cost of violations and violations of heavy pollution enterprises. Secondly, comprehensively analyze the economic development of the local heavily polluting enterprises and the degree of pollution and damage to the ecological environment. Taking the concept of sustainable development as the starting point, by coordinating the differences in the economic system, fiscal and taxation system and economic development situation of each region , to enhance the applicability, effectiveness and systematicness of relevant laws and regulations. Finally, relevant government departments in my country should unify and sort out relevant policies and mechanisms in terms of the effectiveness and integrity of laws and regulations, and improve the standardization and coordination of the content, form and goals of green accounting information disclosure in different regions.

#### **5.2. Improve the Enthusiasm of Enterprises in Information Disclosure**

If the relevant government departments in my country want to improve the quality and efficiency of theoretical research, they must pay attention to the role of heavily polluting enterprises in information disclosure, and improve the effectiveness and effectiveness of green accounting information disclosure. In order to enhance the enthusiasm of information disclosure of heavily polluting enterprises, it is necessary for relevant government departments in my country to provide enterprises with corresponding preferential policies. By reducing the cost of heavily polluting enterprises, increase their enthusiasm for environmental protection. For example, in the procurement of environmental protection facilities, increase the financial support; in the tax reduction and exemption, increase the inclination; in the technical guidance and project complement, improve the efficiency of policy support. By reducing the financial pressure of heavily polluting enterprises, it will increase their enthusiasm for information

disclosure. In addition, my country's relevant government departments also need to guide enterprises to build a standardized information disclosure mechanism to make the form and content of information disclosure more complete, so as to provide a basis and support for relevant theoretical research in my country, and promote the large-scale application and development of green accounting in China. And by increasing the emphasis on green accounting theory by heavily polluting enterprises and related institutions, the overall quality of green accounting theory research in my country will be improved.

### **5.3. Actively Build a Sound Information Disclosure Supervision Mechanism**

Strengthening the construction of the supervision mechanism can effectively increase the importance of green accounting applications and ecological environmental protection in the heavily polluting enterprises, fully enhance the social responsibility of the managers of the heavily polluting enterprises, and enable the heavily polluting enterprises to gradually regard the environmental benefits and economic benefits as the key to the development of the enterprise. core content. First, establish a mandatory supervision mechanism, and deepen the public and regulatory authorities' understanding of the environmental protection status of heavily polluting enterprises through third-party verification of corporate environmental reports and responsibility reports. Secondly, strengthen the publicity of green accounting knowledge, encourage the public and the news media to become the main body of supervision over the information disclosure of heavily polluting enterprises, and increase the importance of enterprises on environmental benefits, such as through TV, short videos, and official accounts to enhance the public's awareness of green accounting understanding, clarify the value of green accounting in the construction of ecological civilization, and improve the comprehensiveness of information disclosure supervision.

### **5.4. Strengthen the Construction of Green Accounting Personnel Training Mechanism**

The talent training mechanism is the premise for the heavily polluting enterprises to improve the application quality of green accounting. In the construction of talent training mechanism, enterprises need to strengthen the comprehensiveness and pertinence of green accounting talent training from the internal and external levels. First of all, within the enterprise, heavily-polluting enterprises should improve managers' understanding of green accounting and their enthusiasm for information disclosure through regulations, policy publicity, theoretical teaching, and skills training, so that financial and accounting personnel On the premise of learning and mastering green accounting measurement methods and auditing methods, promote the sustainable development of enterprises and the ecological environment. Second, outside the business. Heavy polluting enterprises should participate in the process of talent training in colleges and universities through school-enterprise cooperation and integration of production and education, guide colleges and universities to strengthen the integration of ecology and accounting, and actively set up green accounting courses or majors. Through the teaching of basic knowledge and practical skills of green accounting, we will cultivate outstanding talents who can adapt to the development demands of heavily polluting enterprises.

## **6. Conclusion**

Green accounting can integrate environmental protection, environmental performance evaluation and enterprise production activities. With the help of diversified measurement attributes and measurement methods, it can reveal, confirm, measure and analyze the losses and benefits brought by enterprise production activities to ecological resources. However, in the comprehensive analysis of the connotation of green accounting and the development of

heavily polluting enterprises, it is necessary to improve the effectiveness and pertinence of the application of green accounting by enterprises by building a talent training mechanism, a supervision mechanism, improving laws and regulations, and increasing the enthusiasm of enterprises to disclose information. Realize the large-scale application and development of green accounting, meet the needs of heavily polluting enterprises in the modernization development, thus laying a solid foundation for the construction of my country's socialist market economy.

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