

Research on Ecological Audit from the Perspective of Chinese Path to Modernization

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Abstract

Audit is an important component of the Party and state supervision system, and ecological audit is an indispensable independent economic supervision or control tool to ensure the harmonious coexistence between humans and nature. Through the re-examination of the relationship between man and nature from the perspective of Chinese path to modernization, it is found that the value concept contained in ecological audit is to take green sustainable development as the goal, treat the relationship between man and nature from a holistic and systematic perspective, and realize the harmonious coexistence of man and nature.

Keywords

Chinese Path to Modernization; Ecological Audit; Harmonious Coexistence.

1. Introduction

In pursuit of capital expansion and economic growth, Western countries have adopted the means of extracting and plundering natural resources to promote modernization. However, the relationship between humans and nature in this process often presents as an alienated relationship between rule and being ruled, ultimately leading to a series of global ecological crises (Jiebao Jun, 2019). While reflecting on environmental destruction, Western countries have proposed the concept of ecological modernization, advocating for the integration of ecological concepts into the process of human modernization (Huang Yingna and Ye Ping, 2001). In this context, ecological auditing has rapidly emerged, initially focusing on compliance auditing, but gradually shifting its focus to the performance of corporate environmental management systems and conveying environmental performance information to the public.

Compared with western countries, China's modernization is rooted in China's national conditions and cultural heritage, and is a Chinese path to modernization led by the CPC, which reflects the requirements of Marxism's sinicization and modernization. China attaches great importance to the balance between social economy and ecological environment. It is not only committed to the development of social economy, but also pays attention to the protection of the ecological environment, and incorporates the construction of ecological civilization into the overall layout of "Five in One" socialism with Chinese characteristics. In the process of modernization in China, the construction of ecological civilization is considered a crucial component, aimed at continuously paying attention to the natural environment while promoting economic growth. This reflects China's high emphasis on sustainable development and the concept of harmonious coexistence between humans and nature. Ecological audit is an indispensable independent economic supervision or control tool in the process of ecological civilization construction (Liming et al., 2015). Focusing on ecological audit, in-depth research has been conducted, and the following problems have been found: the linkage mechanism is not sound, and audit synergy has not yet formed, making it difficult to improve audit efficiency

(Xue Xiaorong and Zhang Jing, 2014); The selection of evaluation indicators and the formulation of evaluation standards are difficult to unify, leading to an incomplete performance evaluation indicator system (Ye Qing, 2019); Low authority and insufficient accountability (Wang Yanhong and Xu Yitong, 2022); The lack of standardized institutional regulations for information disclosure has led to low efficiency in the application of audit results (Guo Liangju, 2020). Scholars have proposed corresponding improvement measures, such as strengthening the connection and communication between ecological auditors and other government departments in audit and supervision work, and building a collaborative mechanism between ecological audit and environmental governance supervision (Zeng Buwang, 2022); Constructing a scientific and reasonable ecological audit evaluation index system based on practical experience (Chen Lili, 2022). This paper discusses the relationship between man and nature from the perspective of Chinese path to modernization, analyzes the functional orientation of ecological audit under the perspective of Chinese path to modernization, and discusses the path of ecological audit to serve Chinese path to modernization, so as to maximize the effectiveness of ecological audit and better serve Chinese path to modernization, thus promoting the process of Chinese path to modernization.

2. The Function Mechanism of Ecological Audit from the Perspective of Chinese Path to Modernization

2.1. Chinese Path to Modernization Emphasizes the Harmonious Coexistence of Man and Nature

The concept of "human and nature are a community of life" in the new era. With the continuous enhancement of human ability to transform nature, the contradiction between humans and nature has become increasingly acute. China is facing challenges such as the inability to sustain traditional development models, the increasing harm caused by environmental pollution, and the tightening constraints on natural resources. To address these difficulties, the 18th National Congress of the Communist Party of China incorporated the construction of ecological civilization into the Party Constitution, constructed the overall layout of "Five in One" socialism with Chinese characteristics, and placed ecological civilization construction in a prominent position. The report of the 19th National Congress of the Communist Party of China proposed the idea that "humans and nature are a community of life", pointing out that "humans and nature are a community of life, and humans must respect, conform to, and protect nature." This is also the latest achievement of the sinicization and modernization of Marx and Engels' thought on the relationship between humans and nature. The idea that "humans and nature are a community of life" on the one hand abandons the idea that humans are subjects and nature is objects, and believes that humans and nature have equal status and unified value (Wu Xingru and Li Muxi, 2018); On the other hand, emphasizing the ecosystem as an organic whole through a holistic and systematic thinking approach, where its various components are interdependent and coexist. Therefore, the relationship between humans and nature is also to some extent the relationship between humans and society, as well as the relationship between humans.

2.2. The Implementation of the Concept of Harmonious Coexistence between Humans and Nature Requires Ecological Auditing to Provide Guarantees

Although China has made progress on the path of building China, shifting the construction of ecological civilization from theory to practice, the fundamental and trend pressures in ecological governance still exist and have not been alleviated. In order to accelerate the modernization of harmonious coexistence between humans and nature, China regards the construction of ecological civilization as a fundamental plan related to the sustainable development of the Chinese nation. With a higher position, broader perspective, and greater

efforts, China is planning and promoting a new journey of ecological environment protection, in order to write a new chapter in the construction of ecological civilization in the new era. In the national "14th Five Year Plan" outline, it is explicitly mentioned that the construction of ecological civilization needs to focus on promoting the action of peaking carbon emissions, constructing a green development policy system, ecological security and environmental risk prevention and control, etc., in order to promote the comprehensive green transformation of economic and social development.

In this context, ecological auditing, as a key component of the Party and state supervision system, serves the overall work of the Party and the state. Especially in achieving the "dual carbon" goals, carbon auditing has become an important part of ecological auditing, providing important guarantees for China's low-carbon governance needs (Xu Jinping and Lian Haiyan, 2022). Therefore, ecological audit takes green and sustainable development as the goal, focuses on the main responsibilities of supervision, works around the relevant contents of ecological civilization construction, ensures the implementation of the concept of harmonious coexistence between man and nature in Chinese path to modernization, and lays a solid ecological foundation for building a socialist modern power.

3. The Difficulties of Ecological Audit in the Perspective of Chinese Path to Modernization

3.1. Incomplete Laws and Regulations on Ecological Auditing

Sound laws and regulations are an important basis for conducting ecological audits. Since the 18th National Congress of the Communist Party of China, China has made considerable breakthroughs in the legal construction of ecological civilization, but these laws and regulations can only serve as the standards for auditing and supervising the compliance of enterprises in environmental protection. Laws and regulations on auditing standards, auditing processes and other aspects of Chinese path to modernization of ecological audit services are still missing. At the same time, the ecological audit unit has carried out audits based on past audit experience.

3.2. The Professional Ability Differentiation of Ecological Auditors is not High

As the core force of ecological auditing, the professional ability and comprehensive quality of auditors have a crucial impact on the quality and efficiency of auditing work. Due to the fact that ecological audit projects usually involve multiple professional fields, auditors need to not only have professional knowledge in finance and accounting, but also theoretical knowledge and practical experience in geography, ecological environment, and other fields. Therefore, there is an urgent need for composite talents in ecological auditing, who need to have a profound knowledge background in both auditing and ecological fields.

However, at present, the professional ability of China's ecological auditors is mainly concentrated in the fields of finance and accounting, engineering management, etc., which is difficult to fully meet the requirements of Chinese path to modernization of ecological audit services in the new era, which also leads to the difficulty of fully guaranteeing the accuracy of audit results. In addition, ecological auditing has a wide range of audit objects and a wide range of audit contents, but currently there are relatively few professional auditors in China, which makes it difficult for them to cope with the huge workload and complex work difficulty of ecological auditing. Therefore, it is particularly urgent to strengthen the cultivation and construction of ecological audit talent team, improve their professional quality in multiple fields, and help ecological audit better serve Chinese path to modernization.

3.3. Failure to Carry Out Relevant Regional Collaborative Development

The projects carried out by ecological auditing generally involve multiple fields such as auditing, natural resources, pollution prevention and control, and require collaboration from multiple departments such as finance, environmental protection, and land. However, due to differences in rules and regulations between different regions and departments, there may be inconsistencies in the caliber, which can lead to unsmooth data and information integration among departments, and ultimately result in the inability of ecological auditing to form cross regional and multi domain collaborative mechanisms. In addition, ecological audit projects in China are mostly carried out by government audits, and the participation of internal audits and the public is relatively low, which has not formed a joint audit force and is difficult to fully cover issues related to ecological civilization construction.

4. Research on the Development of Ecological Audit from the Perspective of Chinese Path to Modernization

4.1. Improve China's Ecological Audit Laws and Regulations, and Leverage the Role of Ecological Audit Supervision

Under the background of Chinese path to modernization, ecological audit should take full account of China's national conditions and cultural traditions, follow the guidance of implementing the Party's leadership ideology, and establish a new model of ecological audit that conforms to modernization with Chinese characteristics. In order to better serve the construction of ecological civilization, China needs to further improve ecological audit regulations and achieve rule of law and standardization.

4.2. Strengthen the Comprehensive Ability of the Ecological Audit Team and Enhance Talent Support

As the key support for Chinese path to modernization, ecological audit needs excellent quality assurance, which is inseparable from high-quality professionals. Therefore, ecological auditors should fully implement the overall requirements of "standing firm with the spirit of auditing, innovating and standardizing their business, and building their own credibility", with the goal of building a high-level and professional audit team.

4.3. Combining Big Data Technology with Ecological Auditing to Promote the Development of Modern Auditing

In the process of promoting Chinese path to modernization, the upgrading of science and technology and the change of traditional development mode need to be combined with ecological audit. By fully utilizing big data technology for auditing work, innovation in auditing techniques and methods can be strengthened, promoting the country's governance system and capacity in the field of ecological civilization.

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