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硕 士 学 位 论 文

企业可交易排污权的会计处理问题研究

Accounting Treatment for Enterprises'

Tradable Emission Permit

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摘要

排污权交易的主要思想是通过以排污许可证的形式建立合法的污染物排放权利，并容许这种权利像商品一样可以在市场上自由买卖。其一般做法是：政府机构评估出一定区域内满足环境容量的污染物最大排放量，并将最大允许排放量分成若干规定的排放份额，每份排放份额为一份排污权。政府在排污权一级市场上，采取一定方式，如拍卖、奖励等，将排污权出让给排污者。排污者取得排污权后，可根据使用情况，在二级市场上进行排污权买入或卖出。

随着我国排污权交易改革的逐步推进，排污权交易制度将成为我国环境保护、防治污染的重要手段。排污权交易制度实施后，对于企业来说，污染物的排污不再是一个政府行政许可的问题，而是一个有选择的环境决策问题。企业可以根据自身实力，选择出卖或购买排污权，亦可进行技术革新，减少自身排污量，从而达到节约使用排污权的目的。另外，基于排污权的本质，特别是自新会计准则实施以来，企业如何进行排污权的会计确认、计量和披露也是值得探讨的新问题。

鉴于此，本文从企业利润最大化或成本最小化角度出发，就企业进行排污权交易的决策行为进行分析，同时以我国新会计准则的理论和实务导向为基础，参照国际会计准则委员会对排污权会计处理的建议，就企业如何进行排污权的相关会计处理进行探讨。

本文共五章。第一章介绍了研究背景，对文献进行回顾，并提出本文的研究意义及结构。第二章介绍国内、外排污权交易制度的实施情况。第三章研究基于排污权交易视角下的企业排污决策，同时也阐述了排污权的出现和发展将对环境管理会计的发展产生重大影响。第四章介绍排污权交易制度相关的会计处理问题，借鉴国际会计准则，以我国新会计准则为基础，就当前情况下，我国企业排污权会计的确认、计量、披露展开讨论。第五章，对全文进行总结。

希望通过本文的探讨分析，能够为我国企业的环境决策以及排污权交易的会计处理提供借鉴和指导。

关键词： 排污权交易；环境决策；会计处理

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Abstract

Emission permit transaction mainly refers to legalizing the permit to discharge pollutants by means of delivering permit and the legalized permit can be traded freely in the market. Generally speaking, the related government organs will make an assessment about the largest amount of pollutants discharge within the boundaries of environmental accommodation ability of certain area and divide it into several parts. Each part means one unit of right. Then in the trading market of the first level, in certain ways, auction or incitement for example, the government will exchange these units of right with the dischargers who, after purchasing the right, can make further transactions in the market of the second level with regard to the service condition.

With the further development of reform of emission permit transaction in china, the related rules and regulations of trading will be one of the most important means to protect environment and prevent emission. After the implementation of these rules and regulations, the enterprises, as the dischargers, have no need to take much care of the government of government emission, but in stead, they just have to focus on the environmental decision making. According to their own conditions, these enterprises can determine whether to buy or to sell emission permit. Meanwhile, they can also improve the technologies and reduce the amount of pollutants emitted with the purpose to economize the consumption of discharge permit. In addition, with regard to the intrinsic quality of discharge permit, especially since the enforcement of new accounting principles, for an enterprise, how to make accounting confirmation, calculation and revelation should be a problem worth thinking about.

Based on all above, taking into consideration of maximizing the interest and minimizing the cost, this article analyzes the decision making of the enterprises that are planning to take emission permit transactions. With the basis on the theories and practice of new accounting principles and referring to the related advice of IASB, the article makes a decision about how to arrange the accounting problems for a enterprise dealing with the emission discharge emission.

This article consists of five chapters. In the first chapter, the research background is mentioned and the related references are reviewed, then finally the structure of the defects of text is revealed. The second chapter introduces the status quo of the functioning of the rules for emission permit transactions home and broad. The third chapter does the research on the enterprises' decision making of pollutants discharge under the influence of emission permit transaction, meanwhile, documents the fact that pollutants discharge emission designation will be the effective mode for China to curb emission in the near future and the appearance and development of pollutants discharge emission significantly influence the developing of environmental management accountancy. Chapter four discusses the problems about accounting management concerning the principles of Emission permit transaction. Drawing on the principles of international accountancy, taking the new principles of accountancy in China as the basis, this chapter expands the discussion about accounting confirmation, calculation and revelation of emission permit in China. The last chapter, chapter five makes a conclusion of the whole article.

It is hoped that this article will provide much consultancy and guidance to the enterprises' making decisions in environment and their accounting management in emission permit transaction.

Key words: Emission Permit Transaction; Environmental Decision Making;
Accounting Management

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