

学校编码: 10384 分类号: \_\_\_\_\_ 密级: \_\_\_\_\_  
学号: X2008157030 UDC: \_\_\_\_\_



硕士学位论文

我国造纸企业环境会计信息披露问题研究  
——A 纸业集团股份有限公司案例分析

A Study on the Environmental Accounting Information  
Disclosure of Chinese Paper-making Companies  
——Case Study of A Paper Group

江艳玲

指导教师姓名: 陈少华 教授  
专业名称: 会计硕士 (MPAcc)  
论文提交日期: 2011 年 10 月  
论文答辩日期: 2011 年 月  
学位授予日期: 2011 年 月

答辩委员会主席: \_\_\_\_\_  
评阅人: \_\_\_\_\_

2011 年 10 月

我国造纸企业环境会计信息披露问题研究

江艳玲

指导教师 陈少华 教授

厦门大学

## 厦门大学学位论文原创性声明

本人呈交的学位论文是本人在导师指导下,独立完成的研究成果。本人在论文写作中参考其他个人或集体已经发表的研究成果,均在文中以适当方式明确标明,并符合法律规范和《厦门大学研究生学术活动规范(试行)》。

另外,该学位论文为( )课题(组)的研究成果,获得( )课题(组)经费或实验室的资助,在( )实验室完成。(请在以上括号内填写课题或课题组负责人或实验室名称,未有此项声明内容的,可以不作特别声明。)

声明人(签名): 江艳玲

2011年12月 日

厦门大学博硕士学位论文摘要

## 厦门大学学位论文著作权使用声明

本人同意厦门大学根据《中华人民共和国学位条例暂行实施办法》等规定保留和使用此学位论文，并向主管部门或其指定机构送交学位论文（包括纸质版和电子版），允许学位论文进入厦门大学图书馆及其数据库被查阅、借阅。本人同意厦门大学将学位论文加入全国博士、硕士学位论文共建单位数据库进行检索，将学位论文的标题和摘要汇编出版，采用影印、缩印或者其它方式合理复制学位论文。

本学位论文属于：

1. 经厦门大学保密委员会审查核定的保密学位论文，  
于 年 月 日解密，解密后适用上述授权。
2. 不保密，适用上述授权。

（请在以上相应括号内打“√”或填上相应内容。保密学位论文应是已经厦门大学保密委员会审定过的学位论文，未经厦门大学保密委员会审定的学位论文均为公开学位论文。此声明栏不填写的，默认为公开学位论文，均适用上述授权。）

声明人（签名）：江艳玲

年 月 日

厦门大学博硕士学位论文摘要

## 摘要

随着经济的发展，以造纸为代表的许多行业环境问题日益突出。这固然与企业素质和传统的生产方式有关，但从会计角度看，则与传统会计缺乏对环境资源和环境责任的确认和计量有关。因此，披露环境会计信息，对我国经济的可持续发展及会计理论的创新和完善都具有十分重大的意义。

本文中，笔者首先简要介绍了国内外环境会计信息披露研究概况，而后以我国 A 股市场造纸及纸制品行业 25 家上市公司为样本，通过对其招股说明书及 2008-2010 年年报的研究，分析了我国造纸企业环境会计信息披露现状及其与国际现状的差异和成因，由此得出我国造纸企业环境会计信息披露仍处于初级水平。

随后，笔者从环境会计信息确认、计量、核算和披露等方面进行环境会计信息披露模式研究，认为环境会计可分为环境资产、环境负债、环境收益、环境成本四大要素，并在该要素分类的基础上设置了“环境资产”、“应付环境补偿费”、“环境成本”、“环境费用”和“环境收益”等会计科目。在披露方式上，笔者认为可以考虑先采用独立报告模式，将强制披露与自愿披露相结合——上市公司强制披露，非上市公司则自愿披露。

为验证上述模式的可行性，笔者以 A 纸业集团股份有限公司为例，尝试着按该模式披露环境会计信息，并总结出经验与不足。

最后，笔者分析了我国造纸企业环境会计信息披露的难点，提出对策建议，对我国环境会计信息披露的前景表明了乐观的态度，总结了本文的研究局限及未来研究方向，呼吁有关各方共同努力。

**关键词：**环境会计；信息披露；造纸企业

厦门大学博硕士学位论文摘要

## ABSTRACTS

Nowadays, environmental issues on paper manufacturing industry are hotting up with the development of economy. It is partly due to the lack of work ethics of the enterprises and traditional method of production, but more important, from the perspective of accounting, traditional accountancy's lack of recognition and measure of environmental resources and the lack of responsibility should also be taken into account. Thus, disclosing the information about environmental accounting is of great significance to the sustainable development of national economy, as well as to the innovation and perfection of accountancy.

Researches on the environmental accounting information disclosure in and out of China are briefed in this paper. Statistical analysis on prospectus of 25 paper-making companies listed on A share market and their annual reports from year 2008 to 2010 are examined to analyze the current situation of environmental accounting information disclosure, the difference between domestic and international paper-making companies and its cause, concluding that environmental accounting information disclosure in domestic paper-making companies is still in primary stage.

Through researches on recognition, measurement, accounting and disclosure of environmental accounting information, it is concluded that environmental accounting includes environmental assets, environmental debts, environmental incomes and environmental costs, based on which "environmental assets", "environmental compensation", "environmental costs" and "environmental incomes" are set up as accounting subjects. In terms of methods of disclosing, an individual disclosing mode and a combination of compulsory disclosing for listed companies and volunteer disclosing for non-listed ones are suggested in this paper.

To examine the feasibility, A Paper Group is taken as an example to adopt methods above and to come up with their advantages and defects.

At last, while revealing the difficulties in environmental accounting information



disclosure of the paper-making companies in China, the author also comes up with suggestions and measures to cope with the problems, indicating a promising prospect in this issue. Limitations of the research and future research directions are covered to call for more efforts on this field.

**Key Words:** environmental accounting, information disclosure, paper-making enterprises

# 目 录

<b>第一章 导论</b> .....	<b>1</b>
1.1 引言.....	1
1.2 研究目的和意义 .....	1
1.3 环境会计信息披露研究综述 .....	4
1.3.1 国外环境会计信息披露研究综述.....	4
1.3.2 国内环境会计信息披露研究综述.....	7
1.4 研究方法和框架 .....	11
<b>第二章 我国造纸企业环境会计信息披露现状</b> .....	<b>13</b>
2.1 我国造纸企业环境会计信息披露法律法规现状 .....	13
2.1.1 环保法规.....	13
2.1.2 会计法规.....	14
2.1.3 税收政策.....	15
2.1.4 证券法规.....	15
2.2 我国造纸企业环境会计信息披露调查情况 .....	16
2.2.1 样本的选择.....	16
2.2.2 招股说明书.....	16
2.2.3 年报.....	19
2.3 我国造纸企业环境会计信息披露现状评价 .....	21
2.3.1 环境会计信息披露缺乏相关法律法规.....	21
2.3.2 环境会计信息披露比例有待提高.....	21
2.3.3 环境会计信息披露内容过于简单，实用性差.....	22
2.3.4 环境会计信息披露融于传统财务会计之中，缺乏独立性.....	22
2.3.5 环境会计信息披露模式不规范，缺乏可比性.....	22
2.3.6 环境会计信息主要是历史性信息，价值有限.....	23
2.3.7 环境会计信息披露仅是自愿行为，缺乏强制约束.....	23
2.3.8 对披露的环境会计信息缺乏必要的审核，真实性遭质疑.....	24

2.3.9 其他问题.....	24
<b>2.4 我国造纸企业环境会计信息披露现状与国际的差异及成因.....</b>	<b>25</b>
2.4.1 我国造纸企业环境会计信息披露现状与国际的差异.....	25
2.4.2 我国造纸企业环境会计信息披露现状与国际差异的成因.....	26
<b>第三章 环境会计信息披露模式研究.....</b>	<b>28</b>
<b>3.1 环境会计要素分类.....</b>	<b>28</b>
<b>3.2 环境会计信息的确认.....</b>	<b>29</b>
3.2.1 环境资产的确认.....	29
3.2.2 环境负债的确认.....	30
3.2.3 环境收益的确认.....	31
3.2.4 环境成本的确认.....	31
<b>3.3 环境会计信息的计量.....</b>	<b>32</b>
3.3.1 环境资产的计量.....	32
3.3.2 环境负债的计量.....	32
3.3.3 环境收益的计量.....	33
3.3.4 环境成本的计量.....	33
<b>3.4 环境会计信息的核算.....</b>	<b>33</b>
3.4.1 环境资产的核算.....	34
3.4.2 环境负债的核算.....	35
3.4.3 环境收益的核算.....	35
3.4.4 环境成本的核算.....	36
<b>3.5 环境会计信息的披露.....</b>	<b>38</b>
3.5.1 环境会计信息披露的内容.....	38
3.5.2 环境会计信息披露的方式.....	40
<b>第四章 环境会计信息披露模式在 A 纸业集团股份有限公司的运用</b>	<b>49</b>
.....	49
<b>4.1 A 公司基本情况简介.....</b>	<b>49</b>
<b>4.2 A 公司环境会计核算.....</b>	<b>49</b>

4.3 A 公司环境会计信息披露——主表独立列项的披露方式.....	58
4.4 A 公司环境会计信息披露——报表附注的披露方式.....	67
4.5 A 公司两种披露方式对比分析.....	69
4.6 A 公司环境会计信息披露经验小结.....	70
<b>第五章 我国造纸企业环境会计信息披露前景展望.....</b>	<b>72</b>
5.1 我国造纸企业环境会计信息披露的难点 .....	72
5.1.1 环境法规体系不健全，执法力度弱化.....	72
5.1.2 环境会计信息计量方面的问题.....	72
5.1.3 环境成本合理分配方面的问题.....	72
5.1.4 有关会计准则的制定问题.....	73
5.1.5 环境会计信息披露制度的实施缺乏公众的普遍参与.....	73
5.2 我国造纸企业环境会计信息披露的对策建议 .....	73
5.2.1 完善与环境会计信息披露相关的环境立法工作.....	73
5.2.2 积极借鉴发达国家经验，加强环境会计理论和方法的研究.....	74
5.2.3 制订适合我国的环境会计准则.....	74
5.2.4 强制披露与自愿披露相结合，实行环境会计信息披露奖惩制度... ..	74
5.2.5 建立有效的多层次的环境审计监督体系.....	75
5.2.6 提高企业管理人员与财务人员的素质.....	76
5.3 我国造纸企业环境会计信息披露的前景展望 .....	77
<b>第六章 总结 .....</b>	<b>78</b>
6.1 论文的主要观点 .....	78
6.2 论文的研究局限及未来研究方向 .....	78
<b>参考文献.....</b>	<b>80</b>
<b>致 谢.....</b>	<b>85</b>

厦门大学博硕士学位论文摘要

# Contents

<b>Chapter 1 Introduction.....</b>	<b>1</b>
<b>1.1 Introduction.....</b>	<b>1</b>
<b>1.2 Research Purpose and Significance.....</b>	<b>1</b>
<b>1.3 Overview on Environmental Accounting Information Disclosure .....</b>	<b>4</b>
1.3.1 Overview on International Environmental Accounting Information Disclosure .....	4
1.3.2 Overview on Domestic Environmental Accounting Information Disclosure .....	7
<b>1.4 Research Methods and Framework .....</b>	<b>11</b>
<b>Chapter 2 Current Environmental Accounting Information Disclosure in Domestic Paper-making Enterprises .....</b>	<b>13</b>
<b>2.1 Laws and Regulations of Environmental Accounting Information Disclosure in Domestic Paper-making Enterprises.....</b>	<b>13</b>
2.1.1 Environmental Protection Laws and Regulations.....	13
2.1.2 Accounting Laws and Regulations.....	14
2.1.3 Tax Policies .....	15
2.1.4 Stock Laws and Regulations .....	15
<b>2.2 Situation of Environmental Accounting Information Disclosure in Domestic Paper-making Enterprises.....</b>	<b>16</b>
2.2.1 Choice of Samples .....	16
2.2.2 Prospects .....	16
2.2.3 Annual Reports.....	19
<b>2.3 Assessment of Current Environmental Accounting Information Disclosure in Domestic Paper-making Enterprises.....</b>	<b>21</b>
2.3.1 Environmental Accounting Information Disclosure Lacks Laws and Regulations .....	21
2.3.2 Ratio of Environmental Accounting Information Disclosure Needs to Be Improved.....	21

2.3.3 Environmental Accounting Information Disclosure is Over-simple and of Limited Usefulness .....	22
2.3.4 Environmental Accounting Information Disclosure Depends on Traditional Accounting and Lacks Independence .....	22
2.3.5 Environmental Accounting Information Disclosure Model is not standardized and lacks comparability .....	22
2.3.6 Environmental Accounting Information Disclosure is Mainly Historical Information and of Limited Value.....	23
2.3.7 Environmental Accounting Information Disclosure is Only Voluntary and Lacks Binding Force .....	23
2.3.8 Disclosed Accounting Information Lacks Necessary Review and the Authenticity is Questioned.....	24
2.3.9 Other Problems .....	24
<b>2.4 The Differences and Causes of Current Environmental Accounting Disclosure Between Domestic and International Paper-making Enterprises</b>	<b>25</b>
2.4.1 The Differences of Current Environmental Accounting Disclosure Between Domestic and International Paper-making Enterprises.....	25
2.4.2 The Causes of the Differences of Current Environmental Accounting Disclosure Between Domestic and International Paper-making Enterprises.	26
<b>Chapter 3 Study of Environmental Accounting Information Disclosure Mode .....</b>	<b>28</b>
<b>3.1 Classification of Environmental Accounting Elements .....</b>	<b>28</b>
<b>3.2 Recognition of Environmental Accounting Information.....</b>	<b>29</b>
3.2.1 Recognition of Environmental Assets.....	29
3.2.2 Recognition of Environmental Liabilities.....	30
3.2.3 Recognition of Environmental Benefits.....	31
3.2.4 Recognition of Environmental Costs .....	31
<b>3.3 Measurement of Environmental Accounting Information.....</b>	<b>32</b>
3.3.1 Measurement of Environmental Assets .....	32
3.3.2 Measurement of Environmental Liabilities .....	33

3.3.3 Measurement of Environmental Benefits .....	33
3.3.4 Measurement of Environmental Costs .....	33
<b>3.4 Computation of Environmental Accounting Information .....</b>	<b>34</b>
3.4.1 Computation of Environmental Assets .....	34
3.4.2 Computation of Environmental Liabilities .....	35
3.4.3 Computation of Environmental Benefits .....	36
3.4.4 Computation of Environmental Costs .....	36
<b>3.5 Disclosure of Environmental Accounting Information .....</b>	<b>38</b>
3.5.1 Content of Environmental Accounting Information Disclosure .....	38
3.5.2 Mode of Environmental Accounting Information Disclosure .....	40
<b>Chapter 4 Application of Environmental Accounting Information</b>	
<b>Disclosure Mode in A Paper Group .....</b>	<b>49</b>
4.1 Brief Introduction to A Paper Group .....	49
4.2 Environmental Accounting Computation in A Paper Group .....	49
4.3 Environmental Accounting Information Disclosure of A Paper Group—Mode 1: Independent Columns of the Main Table .....	58
4.4 Environmental Accounting Information Disclosure of A Paper Group—Mode 2: Statements .....	67
4.5 Comparative Analysis of the Two Modes of Disclosure .....	69
4.6 Experience Summary of A's Environmental Accounting Information Disclosure .....	69
<b>Chapter 5 Outlook for Environmental Accounting Information</b>	
<b>Disclosure in Domestic Paper-making Enterprises .....</b>	<b>71</b>
5.1 Difficulties in Environmental Accounting Information Disclosure in Domestic Paper-making Enterprises .....	71
5.1.1 Environmental Regulatory System is not Sound and weakens the Enforcement .....	71
5.1.2 Problems about Measurement of Environmental Accounting Information .....	71



Degree papers are in the "[Xiamen University Electronic Theses and Dissertations Database](#)". Full texts are available in the following ways:

1. If your library is a CALIS member libraries, please log on <http://etd.calis.edu.cn/> and submit requests online, or consult the interlibrary loan department in your library.
2. For users of non-CALIS member libraries, please mail to [etd@xmu.edu.cn](mailto:etd@xmu.edu.cn) for delivery details.

厦门大学博硕士学位论文摘要