

# The Enterprise Environmental Information Disclosure Framework Evolution

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**Abstract**—From disclosure under the background of this article is based on large data, impact factor, the foothold and path selection, expounds the evolution course of enterprise environmental information disclosure, and disclosing environmental information for the enterprise, provide reference suggestion to fulfill social responsibility.

**Index Terms**—Big data; social responsibility; information disclosure; framework evolution

## I. INTRODUCTION

The granaries are known for their good manners and good manners. Environmental Information Disclosure (EID) and Corporate Social Responsibility (CSR) also meet this traditional theoretical requirement.

It must be clear that the combination of enterprise environmental information disclosure and social responsibility performance will lead to more complicated and indicative financial statements and their annotations. With the deterioration of the ecological environment, the social responsibility of enterprise development and enterprises has become the focus of environmental accounting scholars' attention and research.

We believe that social responsibility and intrinsic information are the problems of contradiction. With the development of economy, the advent of big data era and the rapid development have made the relationship between the two countries cross the market capacity and break the relatively conservative market boundaries. And through continuous infiltration, to affect other related industries and emerging industries.

## II. FROM THE ENVIRONMENTAL INFORMATION DISCLOSURE SINGLE INDEX TO THE PATTERN OF MULTIPLE INDICATORS CHANGE

In the face of different times, the social responsibility of environmental information disclosure should be different. Under the background in the era of big data, the environmental information disclosure in both data information, the disclosure form, present a diversified development trend, but also from a single measure of environmental information disclosure index to the pattern of multiple indicators for transmutation.

*A. The status and limitations of enterprise environmental accounting information disclosure under a single index.*

1) The present situation of enterprise environmental accounting information disclosure. In 2006, shenzhen stock exchange promulgated the shenzhen stock exchange listed companies social responsibility guidelines. After that, the Shanghai stock exchange issued the guidelines on environmental disclosure of listed companies on the Shanghai stock exchange in 2008. Through the promulgation of these two restrictive laws and regulations, the environmental information disclosure and social responsibility of listed enterprises in China should be explained and standardized. Although there are relevant laws, there are still many areas to be improved in the actual disclosure process.

2) Market feedback status of CSR performance. On the basis of existing disclosure and general evaluation, the market feedback of CSR performance. Main performance: in terms of capital input and enterprise overall value performance. Dhaliwal (2014) through the investigation and analysis, explain the equity capital cost is higher to environmental information disclosure, enterprise more willing to meet the market requirements to achieve the objectives of the enterprise future expected equity capital cost reduction, especially the environmental protection type enterprise. Through environmental information disclosure, it can not only obtain a high social reputation, but also be rewarded by government tax incentives.

*B. Corporate accounting environment information disclosure under multiple indicators -- based on big data background.*

1) The origin and development of big data. With the rapid development of Internet technology, the concept of big data has been introduced by many scholars and widely used in practice. From the big data generation, back in the 1970s, IBM came up with a Relational Database.

2) Corporate environmental information disclosure characteristics of multiple indicators under big data. Under the background of big data, the enterprise presents the following characteristics under the multiple indicators of environmental information disclosure: (1) Fusion. We regard enterprise management and development as a process of complete information transmission and decision making. The shortage of local information may adversely affect the whole operation (2) Diversity.

China's law does not explicitly summarize and summarize the types and quality of enterprise environmental information disclosure. Enterprise environmental information disclosure is also based on social responsibility and voluntary behavior.

III. THE STRUCTURE OF ENTERPRISE ENVIRONMENTAL INFORMATION DISCLOSURE STRUCTURE IS EVOLVING FROM "ZHIXING" TO "UNITY OF KNOWLEDGE AND PRACTICE".

A. Enterprise's own behavior based on environmental information disclosure -- the basic origin of information disclosure.

Environmental information disclosure, from its essence attribute for: is provided to the external environment and transfer situation and the internal management of the enterprise for environmental input and output, is a kind of signal representation by outside introversion.

B. Corporate social responsibility and environmental information disclosure under the background of big data.

1) Under the background of big data, the enterprise environmental accounting information disclosure of environmental DEA model is applied. Based on large data infoshop physicochemical platform, the enterprise in the environmental information disclosure aspects make up less than two points of the traditional disclosure: one is to make up for the enterprise in the environmental

information disclosure for measure of environmental efficiency. The second is to improve the imperfect indicators in the traditional model.

2) Enterprise environmental information disclosure through resource recycling behavior in the context of big data. With big data platform establishment and development, the enterprise can quickly and convenient access to all the information needed to itself, which will promote the enterprises to adopt the NS - SBM environment model, so as to solve the shortcomings of the traditional SBM model.

3) Disclosure of corporate environmental information based on carbon emission standards in the context of big data. Based on policy changes, companies have also innovated the disclosure index in environmental disclosure. More standardized and institutionalized enterprise carbon emission index is also continuously improved with the big data process.

IV. FROM "DRAGONFLY WATER" TO "SPECIAL REPORT" -- THE EVOLUTION OF CORPORATE ENVIRONMENTAL INFORMATION DISCLOSURE PATH.

A. Pre-processing of enterprise environmental information disclosure under the background of big data.

In the storage medium of enterprise environmental information, the traditional disclosure mode is more different from the big data background.

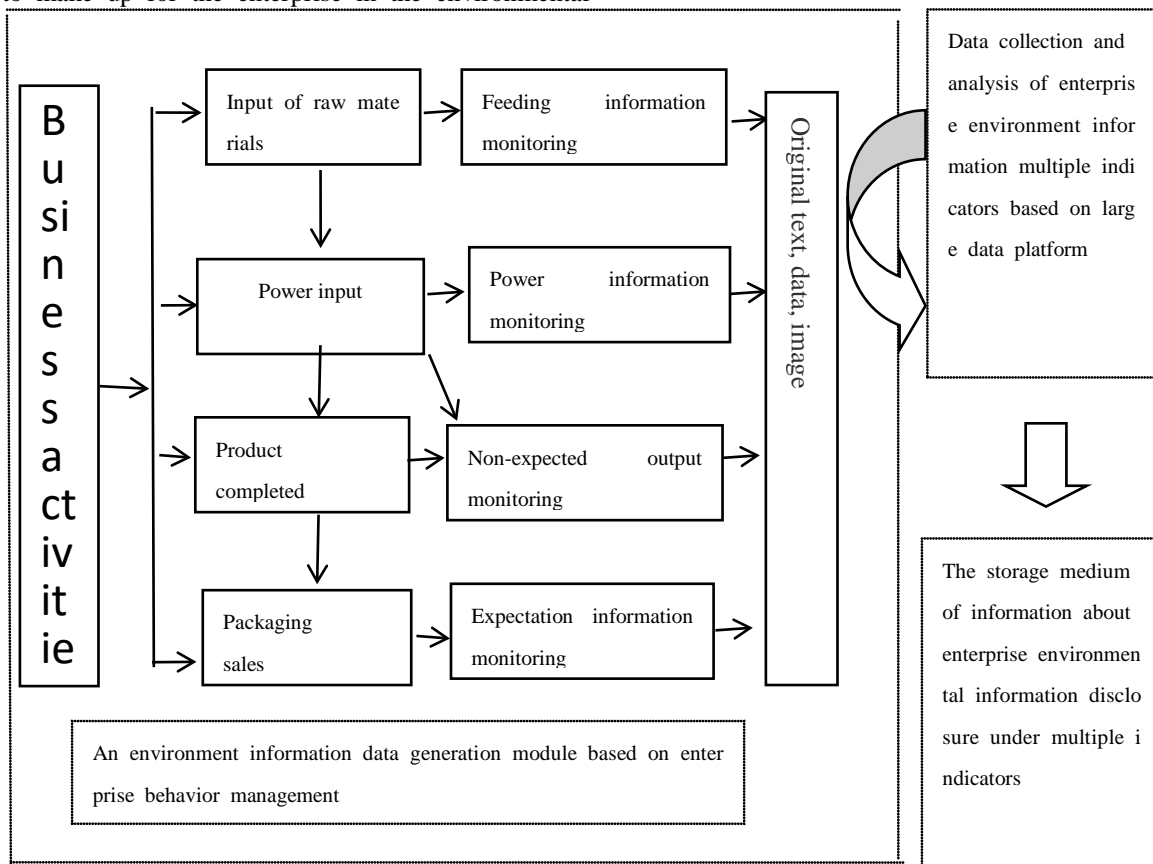


Figure 1: preprocessing logic structure of enterprise environmental information disclosure

*B. Analysis of the path characteristics of enterprise environmental information disclosure under the background of big data.*

In the form of information disclosure, diversified development trend is presented, so the corresponding receptors are constantly diversified and innovative development, and the change of path selection will also bring about a series of influences: First, the enterprise environmental information disclosure gradually changes

from the spontaneous behavior of enterprises to the social and market behavior.

Second, because the information can be Shared in real time in large data platform, enterprises and information audiences can keep abreast of the latest information and modify it in real time. Finally, the diversity of environmental information disclosure and the unity of path selection can prompt enterprises to conscientiously fulfill their obligations.

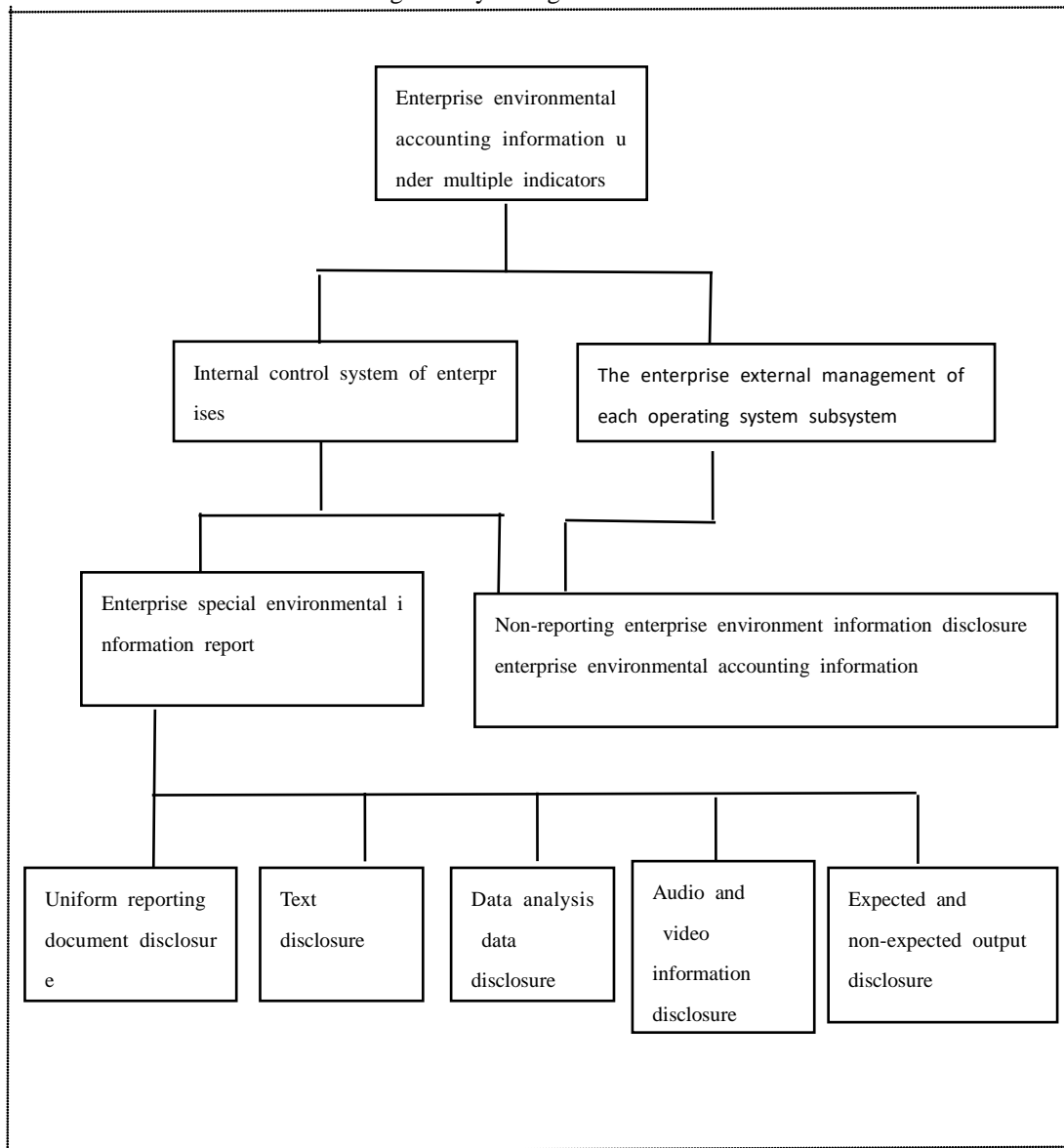


Figure 2. Corporate environmental information disclosure channel and information feedback structure chart

V. THE CONCLUSION

The advent of big data era is the new change of information network. It will further improve the way of thinking of human society, and it will also constitute a social data information platform. Through the above discussion, we have established the structural framework of the relationship between disclosure influencing factors, foothold and path selection. And based on the correlation

between, and explained under the background of big data in detail, the tendency of the enterprise environment information disclosure and development course, its purpose to the big development change and the combination of enterprise environmental information disclosure, caused the wide attention of the whole society. Better adapt to this new integration of data information. And, we also concluded that the enterprise environment information disclosure was less strict constraints and restrictions, rather big data era gives enterprises more

effectively and more directly monitoring means, to bring enterprise more long-term development opportunity. Enterprise environmental information disclosure is compared with the previous revolutionary change, in a closed and found a new path to solve the disclosure behavior of thinking, it also will consciously perform the social responsibility of the enterprise have a huge and far-reaching influence.

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