

上市公司社会责任信息披露质量——以重污染上市公司为例

摘要：经济经历了 40 年高速的增长，我国这样的经济增长一方面促进了社会的文化繁荣，满足了人们对于物质的需求，推动了科学技术的进步；另一方面又形成了以环境牺牲、资源过度耗费为代价的经济发展模式。尤其是大城市的工业污染排放，使得人民的生活质量被雾霾天气严重影响，引发了各种因空气污染导致的疾病，这些问题也开始促使人们思考如何使环境和经济发展相互协调。针对环境污染，各种制造企业尤其是重污染企业应当担负很大的责任，而最有效的方式就是从源头控制污染、减少污染。通过建立重污染企业的社会责任信息披露制度，可以有效的评估企业的环境绩效，从而监督企业的污染治理水平，使其担负起相应的环保责任。我国的社会责任信息披露制度还不算完善，监督制度也不尽完美，因此本文将会选取数家有代表性的重污染上市企业披露的社会责任信息，对其质量进行研究和分析，指出其中存在的问题和漏洞，针对存在的漏洞提出建设性的意见和措施，有效提高我国的社会责任信息披露质量。

关键词：重污染上市公司；信息披露；环境会计；信息披露体系。

Title Quality of Social Responsibility Disclosure of Listed Companies——Taking a heavily polluting listed company as an example

Abstract

The economy has experienced rapid growth for 40 years. On the one hand, economic growth such as China has promoted the cultural prosperity of society, met people's material needs, and promoted the advancement of science and technology; on the other hand, it has formed sacrifices for the environment and excessive resources. Economic development model at the expense of cost. In particular, industrial pollution emissions in big cities have seriously affected people's quality of life due to smog weather and caused various diseases caused by air pollution. These problems have also started to make people think about how to coordinate environmental and economic development. Aiming at environmental pollution, various manufacturing enterprises, especially those with heavy pollution, should bear great responsibility, and the most effective way is to control pollution from the source and reduce pollution. By establishing a social responsibility information disclosure system for heavily polluting enterprises, it is possible to effectively assess the environmental performance of the enterprise, thereby monitoring the level of pollution control of the enterprise and making it bear the corresponding environmental responsibility. China's social responsibility information disclosure system is not perfect, and the monitoring system is not perfect. Therefore, this article will select the social responsibility information disclosed by several representative heavily polluting listed companies, research and analyze its quality, and point out that Existing problems and loopholes, put forward constructive opinions and measures against the existing loopholes, and effectively improve the quality of China's social

responsibility information disclosure.

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