

# 湖北 KKH 公司社会责任会计信息披露问题研究

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### 摘 要

现时，在我国创建的民主制度中，所谓政府，就是由人民赋予社会经济管理中的一种机构。政府要消除其责任，就要全面披露与绩效有关的会计信息。当然，我国的经济系统已经是货币化的表现。这就表明，政府会计在提供信息方面已经具有了天然的有利优势。因此，政府绩效评价的信息支撑力量务必更加坚实。为了实现这一点，政府会计信息披露机制亟待完善，这已经成为当代社会的当务之急。

文章主要立足于政府绩效评价这一点，采用文献资料法、对比法，并通过五个章节深入探索我国政府会计信息披露问题。同时，学习借鉴国外政府的研究经验，逐步提出有关的对策建议。通过研究，本文也得出了几个结论。首先，是绩效评价。以此为研究点，则对研究政府会计信息披露十分有效。其次，披露的政府会计信息供不应求。综上所述，希望能为提高政府信息透明度和行政效率增加助力。

**关键词：**政府会计；会计信息披露；政府绩效评价



## ABSTRACT

At present, in the democratic system established in our country, the so-called government is an institution that is endowed by the people with social and economic management. To eliminate its responsibilities, the government must fully disclose its accounting information related to performance. Of course, our country's economic system is already a manifestation of monetization. This shows that government accounting has a natural advantage in providing information. Therefore, the information support strength of government performance evaluation must be more solid. In order to achieve this, the government accounting information disclosure mechanism needs to be perfected. This has become an urgent task for the contemporary society.

The article uses documentary data methods, comparison methods, and through five chapters in-depth exploration of China's government accounting information disclosure. At the same time, learn from the experience of foreign governments in research. Through research, this article also draws several conclusions. Performance evaluation. Taking this as a research point, it is very effective for researching government accounting information disclosure. In summary, we hope to increase the transparency of government information and increase administrative efficiency.

**Keywords:** Government accounting; Accounting information disclosure; Government performance evaluation

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