题目	石油行业上市公司环境会计信息披露问题研究

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摘　　要

如今，我国市场经济已经处于高速高质量发展，但是伴随着经济的快速发展，我国的环境污染问题也持续出现，已经对人们的日常生活带来了威胁，所以环境保护已经成为了我国政府和社会民众的关注重点。对于与经济和环境据有密切关系的石油行业来讲，它的行业规模大，投资金额高，产量惊人，并且与其他行业相比具有特殊性，所以石油企业在树立披露环境会计信息的意识的同时，也要提高企业环境保护和经济发展协同发展的社会责任感，但是，现状却不是很乐观，因为不仅是披露的内容，还是其他方面，石油行业上市公司披露的环境会计信息都不达标。所以本文主要基于环境会计理论，结合相关文献来分析石油行业环境会计信息披露的现状和存在的问题，并且提出可行性建议。

关键字：石油行业，环境会计信息，信息披露

ABSTRACT

Nowadays, China's market economy has been in high-speed high-quality development, but with the rapid development of the economy, China's environmental pollution problem son and women continue to appear, has brought threats to people's daily life, so environmental protection has become the focus of our government and the public. For the oil industry, which is closely related to the economy and environment, its industry is large in scale, high investment amount, amazing output, and compared with other industries with special characteristics, so oil enterprises in establishing the awareness of the disclosure of environmental accounting information, but also to improve the enterprise environmental protection and economic development and coordinated development of social responsibility, but the status quo is not very optimistic, because not only the content of disclosure, or other aspects, oil industry listed companies disclosed environmental accounting information are not up to standard. Therefore, this paper is mainly based on the theory of environmental accounting, combined with the relevant literature to analyze the current situation and existing problems of environmental accounting information disclosure in the oil industry, and put forward feasibility recommendations.

Keywords: Petroleum industry， environmental accounting information，information disclosure

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