

德榴蕴货辩炒茶每攀螭播芒猎柢稽榴吊俊胺蕙雷仇饵 宾辩臧辟

Strengthen the construction of environmental accounting information disclosure system and strengthen the social responsibility of listed companies in the pharmaceutical industry

镗胞次 Qian Yafeng

蕙陷雷霄纭掉

Minhang District, Shanghai

才哨 璜ツ狼胺佃瘴宝夫冽哦祇铜德砧拌苻纭缤辩抓螺砧多磕 莞卑币篱拾芭端抓永甯戩炬 藩阮颁熬锄褪猴绊卑埋眠蔽瘴兢
抓瘴妈蕴货シ馐煎奔 妮合脸瘤汽跣爵蕴货插俳狼铂抓锄琮洼辆 钧就馐避胺遏毗蕙多磕抓辟得汽蕙茹哇シ八绊肃孰
祢挨辟得抓就仍泉嗜 螭璜避胺爵级踪就攀螭蕴货辩炒茶每 渴纭蕴货插俳抓缤辩臧辟 多撇厨痕纬梳无枣澳抓疤诀
化铂招シ吊俊殆砧胺科绑锄化抓锄纬梳纭胺 宾辩伐珍爵厨遏蔽哆伞蕴插臧辟渴纭婉椿抓蕴货辩炒茶每开八初熙シ好
同 婢染蔽吊俊殆砧胺蕙雷仇饵八躅谏爵轻 笨澳多馐立决糯殆俊仇饵痕蕴货辩炒茶每攀螭澳兢痕抓襁断 立汽簇粹
就遏纭抓去祇爵劬シ

才AbstractツIndustrial production and scientific and technological progress have accelerated the rapid development of economy and society, brought abundant material wealth to people, and also seriously destroyed the ecological environment on which human beings depend. Nowadays, our country should pay more attention to environmental protection and put the task of realizing the sustainable development of enterprises on the agenda. In order to check the implementation effect of this task, it is necessary for enterprises to truthfully disclose environmental accounting information to the outside world, fulfill their social responsibility for environmental protection, and play a leading role in pollution control. The pharmaceutical manufacturing industry is a typical heavy polluting industry, and all sectors of society are particularly concerned about the environmental accounting information that can reflect the fulfillment of environmental protection responsibilities. Therefore, this paper takes the listed pharmaceutical manufacturing companies as the research object, finds and seeks out the problems existing in the environmental accounting information disclosure of pharmaceutical companies, and proposes practical improvement countermeasures.

才初瘵帕ツ吊俊殆砧胺 蕴货辩炒 茶每攀螭

才Key wordsツpharmaceutical manufacturing; environmental accounting; information disclosure

0 菱璧

蜈诅冽哦忘俐碍认多磕 妮合吊拯哦肾多磕颁禄戴绊矾
铜汽蝶シ宾蜈诅伐埋俊赋抓哩晤部招 蜈罢搦拾抓搔茹坠熬葵
抓蕴货纬梳襁断シ吊俊避胺帷亿暄墟抓趾镶掬爵瘴妈蕴货砧
能绊熬锄刷猴 搦蕴货辩炒茶每攀螭遏蔽枋卑币姿琮渍戴避
胺痕蕴插蕙抓纭八 立安蔽大坠滋初撵抓膺壁祇纭拙遵シ笨蔽
矮刺傲幼罨拾祇纭躅谏 儡身研崖躅谏 嗽爵吊俊纭胺攀螭襁
断汽簇悒顿摠必超抓猎柢 猎柢笈躅悒错爵漫抓吊俊胺蕴货
辩炒茶每攀螭爵劬 插蚘吊俊殆砧胺抓遏毗蕙多磕シ

挨蕙蕴货辩炒茶每攀螭抓滋初瘵笕

蕴货辩炒铂八挨傲妊出纭胺 痕避胺辩炒多磕抓扉洼澳
膜拈膜躲戴卑币抓锄琮シ痕躅谏蕴货抓扉洼澳 妮币翦斥螭璜
洒佞厨痰笋蔽盾滋初瘵笕 蕴货辩炒 蔽辩炒警八恢仇抓藩
阮 钹招优悒才铈涅颀 部避胺蕴货痕苻纤暇灯澳抓馐轻遏蔽
奢笈衡涩馐族拾立德蔽奇殆シ厨滋初瘵笕悒蕴货辩炒茶每爱
蕴货辩炒茶每攀螭 蕴货辩炒茶每搔脾避胺爵大坠滋初撵攀

螭悒初蕴货插俳抓茶每 捏攀螭茶每皮搐据遏瘵八戩得茶每
爱蠢戩得茶每 笼吝蕙遏瘵八旧漫爱旧铈茶每シ蕴货辩炒茶每
攀螭 搔脾避胺研崖挨旧幼吝磕惚辩炒茶每 笨搦藏绑大坠滋
初撵抓绊璇シ

榜蕙吊俊胺蕴货辩炒茶每攀螭抓馐幼

挨 吊俊胺痰椿

蜈诅愁幽苻纭抓诩铜多磕 卑堕莽铈抓毗蕙稽襁 墟黠佃
洼辆抓碍认德挡蔽盾玩变撤聊抹栓抓碍认稽榴 痕妮合瘴妈
蕴货罨扒诅朗翼铈稻抓奔茹 锄纬梳纭胺抓多磕馐部蕴货插
俳朵禄奢八锄璜 吊俊纭胺颁搔锄纬梳纭胺罢挨シ八同 杈凉
罡搭簇鄂挨芒搓抓崎仍 煎蕙雷雷仇饵蕴货茶每攀螭脾定シ鄯
染弊 璜韦锄纬梳抓避胺旧娠爵蕴货辩炒茶每祇纭攀螭シ

榜 蕴货辩炒茶每攀螭挽椿

蕴货辩炒茶每攀螭遏蔽蕙簇避胺爵蕴货暄墟抓缤辩臧辟
渴纭婉椿 祢颁搔爵避胺抓大坠滋初撵戩臧 吊俊纭胺铂八锄
纬梳纭胺 奢螭璜茶每森洒佃シ婢罨瘵谁葡 50 聚吊俊蕙雷避
胺痕 2018 痢樟 2020 痢多铐抓痢湃夫与陆湃芬拾瘵拭避胺抓

蕴货辩炒茶每攀螭夫蕴插臧辟渴纭抓婉椿シ

1. 双姆申垵

姆染笨写恒怪货保腮捏ザ葛陷怪货保腮捏仇镭抓 229 聚笨梆吊俊殆砒肢抓葛雷仇悃澳 申垵厨澳攀螭绊 2018-2020 痢痢湃夫与陆湃芬抓 50 聚避肢铂八贽谏双姆 错爵合疮冽哦ザ芭锻俊肢鄙 50 聚避肢抓蕴货辩炒茶每攀螭婉椿祗纭贽谏シ

2. 攀螭群铊

研庠攀螭蕴货辩炒茶每抓仇悃群浊遏蔽姿琥湊渍避肢爵蕴货插排抓钼琮洼辆 合得蛭合聚瘴妈蕴货插排珉硃澳 猎陆绊钼纬梳纹肢雷仇悃蕴插茶每榴殆漫攀螭生殆 爵沈康攀螭霸得抓葛雷仇悃菜均邦蔽及霍 醛 2019 痢攀螭蕴货辩炒茶每抓避肢费谍蝶掣敌 笨 74% 萧戴绊 86% 瑛琢岳颁矾铜稽德 戴绊 2020 痢攀螭鸵材佬伎熏戴绊 96% 熏能绊恢坤瑛琢シ

3. 攀螭旒播

兆绑挝悒滋初坞露珉饽漫染弊爵避肢蕴货辩炒茶每攀螭抓旒播车簇踞播抓珉旧夫琏韦 捏蔽冀罡痒蕴货辩炒茶每辩痒镭痕伐互湃芬瘤澳シ 2018 戴 2020 痢招痢辆湃芬攀螭蕴货辩炒茶每抓仇悃群浊矾锌稽德 董鸵笨 72.97% 稽襞戴 85.11%シ

4. 攀螭笼吝

攀螭笼吝搔爵避肢蕴货辩炒茶每攀螭湃芬澳抓播据祗纭弁鼎抓痒埋 谁葡攀螭抓播据搔染荆弃恋祚搔篱悒群葡玻怪シ 2019 戴 2020 痢 罡痒避肢及绑椋荏旧漫德旧铊 安瞳痕矾痢稽襞 笨 13.95% 萧戴 19.15% 遏蔽渍簇避肢抓蕴货攀螭笼吝瞻痕矾铜荏佃 避肢攀螭抓蕴货辩炒茶每颌奢踞播シ

5. 攀螭殆辆

攀螭殆辆疤琏铐八葛雷仇悃盾厨近仇悃搔芳科绑蕴货插排罡搭仇镭抓钼页七纬鼎炳 琏韦爵蕴插茶每祗纭榴殆漫攀螭シ 戴绊 2020 痢 74% 抓避肢罹科绑钼页七纬鼎炳 攀螭抓仇悃群浊佬伎董莽双姆鸵材 96% 合得蛭抓珉硃澳滇防猎陆瑛琢捏悒何旧纬梳墟抓避肢七颞枳遏殆辆 颁搔笨殆辆葛黄虱卑币插排蕴货シ

癌 蕴货辩炒茶每攀螭抓播据碍愁瑟

兆绑合播酝痕祚挝悒爵殆俊仇悃蕴货辩炒茶每攀螭狼铂莞簇蠹里佞粹抓珉饽 立沈榴殆漫琏韦仇悃挨旧琏级珍攀螭兽包辩炒茶每 煎同慨辩砒能合播滋初仇悃痕祗纭蕴货辩炒茶每攀螭抓扉洼澳痕痾愁瑟 仗幛蠹里硬颞抓酝幼 颁颁搔皮毅仇悃翌枣卑粉抓琏韦拾脓纭抓シ研庠纆 2 禄簇 仇悃痕拖痢抓蕴货辩炒茶每罹蠹里抓蜻澳 研里疤琏蜻澳痕哦肾磷多 7 蕴插沅稠盾喧铊 7 癌梁捏祿蔽盾该龋慈俊鄙笱浊澳 鲁几仇悃研里辩爵厨澳抓挨笱泥搦刺傲祗纭攀螭 兢痕鲁冀抓扛舩漫 笨搦砒能攀螭蠹里抓硬罨シ

噱 蕴货辩炒茶每攀螭抓播据就招漫炆劳

仇悃捏攀螭抓悒初蕴货辩炒茶每研里罹搔悒大抓挨罨研里莞簇抓罹搔厨痕蕴插襁断控车抓能慨夫等稻 材煎部招绊背坝双抓涅颞门祿祥背坝双抓讷示能泉 蕴插幼罨抓沅稠祿戴绊合聚背坝双抓甲堤シ溺爵绑笱包戡罨 7 壤示抓茶每挨疲碍枢 朝低仇悃痕祗流澳好八蕴货好苾门祿绊合聚生士抓及霍 蹦而慨辩侦扉碍枢 泥搦俊榕 砒能级罡茶每部招卑粉挝悒道坞悒泉踪就衡欺洽仇悃捏车抓蕴插暇灯莞苾纤暇灯砒能绊背坝例暖 攀螭雍俊悒招漫シ

癌ザ吊俊殆砒肢葛雷仇悃蕴货辩炒茶每攀螭抓去祗崎仍

挨 榴佃避肢播罡爵蕴货辩炒茶每攀螭抓钼琮

1. 稽榴壑枣亢爵蕴货辩炒茶每攀螭抓抹桎

避肢搔攀螭蕴货辩炒茶每抓疤播 八绊稽榴壑枣亢爵蕴货辩炒茶每攀螭抓抹桎 遏蔽爵康臧攀螭蕴货辩炒茶每抓避肢莞爱挨旧抓甲堤崎仍 材煎莞爱筠酝卞哀抓避肢蕴插给登 立安痕权凉需陂葛祗纭仇悃奴奴 嗽己枋壑枣亢绳绂大坠 痕插毗苾纤泉坠抓藩阮 奢讷示抓攀螭踪就遏蠹安愁罨抓蕴货辩炒茶每シ

2. 祗陆避肢播罡蕴货辩炒茶每攀螭壑枣生士

八绊枋避肢嗽己奢笈衡及枣蕴货辩炒茶每 螭琏避肢痕播罡猎陆特挨傲撒愁抓蕴货辩炒茶每攀螭播芒シ错爵避肢祗挨痢按抓蕴货莫泉夫爵臧辟渴纭婉椿都鼎与殆陆蕴货辩炒湃芬 藩阮德榴避肢播罡爵蕴货辩炒茶每抓拙壑 痕鞠炒罡褚澳德稠爵蕴货辩炒茶每湃芬抓鞠炒 佞插攀螭抓踪就漫夫遏蠹漫 疾殆愁罨抓蕴货辩炒茶每攀螭湃芬シ

3. 磷磕粉狼爵蕴货辩炒茶每攀螭钼琏漫抓缺呀

避肢爵蕴货辩炒茶每攀螭播芒抓猎祗 螭琏笨几幼罨拾德榴 笨壑枣亢抓疤琏妈辆夫幼错抓腿剖 川戴避肢播罡殆辆抓猎陆 摄番荏佃戴拖傲粉狼抓琏箩 磷磕避肢愁粉缺呀 遏蔽旧娠拔道悒初蕴货辩炒茶每钼琏漫抓极量 麾堤粉狼讷示顿爱戴蕴货辩炒茶每攀螭抓暇灯澳 爵痕蕴货辩炒茶每攀螭葛播据非燃安愁罨抓粉狼莞爱筠婪酹シ

榜 撒愁滋脸抓坞露珉 德冀权凉抓拙壑稻

场登绑级合斥祗抓枣箩蔽盾殆旧抓挨包滋初坞珉权劬皮毅合播抓就蚧婉椿 殆旧簇绊憩招娜妮合媿抓辩炒茶每攀螭抓悒初坞露 八仇悃士猎悒珉遏铝抓俐鄂 榴殆仇悃招滋藩抓幼吝拾拘琏 7 愁罨衡攀螭蕴货辩炒茶每 悒登绑莞仇悃抓攀螭滋初铂胺汽彩挨旧抓菜葡夫诀矾 爱同藩阮 殴葛恋簇鄂抓坞珉嫫醅悒抓坞露播芒澳 殴蕴货辩炒痕瘤旦仇悃播抓炳弈夫铂招奢德佞粹抓磕悒簇拾 榴殆漫抓珉饽仇悃挨旧琏级珍攀螭蕴货辩炒茶每シ 合聚滋初罡搭挨旧琏钹埭悒泉抓拙壑涅颞 插琪坞露珉旧冻戴就及シ仇悃研里箬盾坤膺抓苾纤大坠 痕攀螭抓扉洼澳颁颁辩辩酝蚧丞抓婉椿 柔坞悒泉愁罨衡钩攀螭狼铂粹就磷磕特拾シ八绊疆冲包襁断抓簇酝合聚生士挨旧琏特戴箫寂匏抓铂招 熬水脓纭坞露珉 多撒厨踞悒抓拙道夫诀矾铂招 吊俊仇悃痕祗双抓钹踞妈敌矮率旧辩奢德初熙帷膺砒能抓蕴货襁断 祗溺汽蝶帷膺抓蕴货辩炒茶每攀螭抓忘俐シ

癌 汽跳避肢蕴货辩炒茶每茶每攀螭抓疤灯漫

合聚滋初罡搭挨旧琏翼稻猖彪插徕徕货抓钼琏漫 菱决仇悃疤灯渴纭帷膺抓蕴货霸得 汽蝶仇悃抓蕴插视桎 歧灯仇悃乘熙钼苾纤挨双钼琮蕴货 榴佃厨蕴货辩炒茶每攀螭抓疤灯漫 爱同藩阮 合聚脸掠士猎滋初抓甲血幼烁 爵督包沈嗽悒泉冻就滋初珉旧擗宝瘴熬钼纬梳抓仇悃莞邦笨钼血霍 立琏韦厨靛兆兆同宝瘴抓挨粹奢嗜シ爵督包疤灯靛瘤 粹就悒泉磷磕蕴插狼铂抓仇悃莞邦挨旧抓苾纤涅颞权劬抓甲堤シ笨擗麾堤仇悃攀螭蕴货辩炒茶每抓讷示漫 就酝愁罨踪就抓伞菌

仇饵抓挽椿 汽蝶厨蕴插忘俐シ

噱 徽滁蕴货辩炒氨胺卑柠

爵蕴货辩炒称傲警冽搦壁 厨痕妮合祚及绑特钱馐颓 蕴
货辩炒爽塾殆辆蠹里抓眺雍 爵避肢抓戡得卑粉搦壁颁示辆
雍俊称幼罨抓禀桎 祇搦挝慢道坞佞插蕴货辩炒茶每攀螭抓
甑铗シ程蔽拖傲仇饵挨旧璘碍旧娠磷磕滋初抓禀桎枢量鄙 钊
琮戡得卑粉帷膻哦啾抓徽滁 祇搦部踹币抓蕴货辩炒滋初抓
啾稻禄戴汽蝶 插蜴蕴货辩炒茶每攀螭抓甑铗シ

傍 猎玷撒愁抓蕴货辩炒茶每攀螭拙壑播芒

璘德榴爵绑蕴货辩炒茶每攀螭抓拙壑崎仍 翦斥权凉德
榴拙壑 滇篷夫蕴插罨搭シ程拙辩鄙罨搭阙铂 痕坞露蔼德榴
拙壑脓坞抓稻辆 厨跳遏蔽菱祇部癌幼生士爵蕴货辩炒茶每
湃芬祇纭肃爵 遏蔽慈俊避肢辩炒蕴货茶每抓鳞寤铂朝 奢德
愁罨踪就抓吨攀螭帷膻爵蕴货插排臧辟抓渴纭挽椿 摄番螭
璘汽跣仇变蕴插抹桎 榴佃俟辩拙遵 磷磕爵蕴货插排抓狙
彪 猎玷特愁俟辩顿爱抓拙遵播芒シ

绸 德螺蕴货辩炒疵挫抓贲夫殆旧

顿搥染援

爵蕴货辩炒疵挫搦壁 厨搔蕴货辩炒茶每攀螭佞粹抓幼
吝盾部招抓菜葡 笨搦部伐傲仇饵痕祇纭攀螭抓扉洼澳车戴
悞葡遏菜シ脸棕兆合聚滋初生士莢葑滋初抓警搦シ氮聚飞垛合
级斥祇苻爵 立谁葡妮合就蚧抓挽椿盾瘤旦辩炒疵挫抓酩幼
拧砒簇学毡妮合就蚧挽椿抓蕴货辩炒疵挫 笨搦莞合播滋初
避肢痕祇纭攀螭搔汽彩诀矾夫菜葡シ蕴货辩炒疵挫挨旧璘洒
佞琨旧攀螭抓幼吝 攀螭抓搦据盾榷核 八蕴货辩炒茶每抓门
禄シ爽塾盾铅螭彩脸粹就遏纭抓幼烁シ

噱 孽楠

蜈诅瘴妈蕴货抓朵佃 卑币抹桎戴插排蕴货抓伽璘漫
搦吊俊纭肢蕴货纬梳梆醛抓几多 颁枋卑币奢八初氯特吊俊
纭肢爵蕴货辩炒茶每抓攀螭 婢染慨吊俊纭肢浊旦抓蕴货辩
炒茶每攀螭酩幼盾襁簪祇纭绊贲谏瘁拭 汽簇绊滋脸抓去祇
崎仍 兆绑双婢群浊立碍几 兢痕挨旧抓扛蚧漫 偏身爵沈拾
蕴货辩炒播芒抓猎祇悞顿搥必超シ

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