The Disclosure of Social Responsibility Information of Coal Enterprises in Big Data Environment

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Keywords: Big data; Social responsibility information; Coal enterprises.

Abstract. As one of the pillar industries of China’s economic development, the coal industry has been concerned by all circles of society with the continuous development of economy. At the same time, with the development of information data, various fields have changed under the influence of "big data" environment. Based on the definition of big coal enterprise data environment social responsibility scope, on the basis of combing existing problems in the coal enterprise social responsibility information disclosure, and puts forward the measures to help the coal enterprise under the environment of big data maximum fulfill social responsibility.

Introduction

With the continuous development of Internet technology, the degree of information data has been greatly improved. Both Science and Nature discussed the impact of big data on social development in special journals and discussed their application prospects. In 2012, the New York Times ran a "big data era" column, pointing out the big data era. In the same year, the U.S. government announced that it would invest $250 million in biomedical, environmental, scientific research and other fields to launch the big data development program. Harvard University sociology professor Gary king said of big data era: "big data is a revolution, huge data resources to quantitative change in all areas, not only academic, business, government, every field affected by big data".

With the development of economy, the traditional goal of maximizing enterprise profit exposes a series of problems, causing problems such as ecological environment destruction, safety production accidents and employee rights infringement. Desperate pursuit of economic efficiency of enterprises behavior is made in the short term interest, but this kind of unreasonable behavior along with the development of the economy will produce more social problems, intensified social contradictions, restricting economic progress. Coal industry with high pollution, high energy consumption, the particularity of high risk, high strength, is one of the pillar industries of China's economic growth and development of received extensive attention of the society from all walks of life, but in recent years, frequent mining accidents and environmental accidents make stakeholders pay more attention to corporate social responsibility fulfillment situation of coal industry. The economic benefits of enterprises has not only indicators of enterprise development, enterprise's ecological environment, production safety and social contribution, innovation and development and so on various aspects of the responsibility to become the concern of the society from all walks of life. Therefore, it is very important to explore whether coal enterprises can effectively fulfill their social responsibilities under the big data environment.

Scope of Social Responsibility of Coal Enterprises in Big Data Environment

Big data environment for corporate social responsibility information has such characters as diversity, fusion, traceability, corporate social responsibility information covering content gradually from responsible for capital markets into responsible to the society as a whole. Enterprise as a social organization and in the process of the pursuit of profit maximization, shall undertake and perform all the responsibilities for the stakeholders, and disclosed to stakeholders and social responsibility
activities and performance information. Corporate social responsibility information disclosure as the specific ways of communication enterprise and its stakeholders, social responsibility information disclosure enables the enterprise to transfer its social responsibility to the world of information, to meet the requirements of the social many stakeholders on information. Objective, realistic, timely and comprehensive social responsibility information can help information users make effective decisions. Based on this paper, the concept of social responsibility information disclosure is defined as the behavior of enterprises to transfer their social responsibility information to stakeholders and social sectors.

Coal enterprise social responsibility refers to the process of coal enterprises in the pursuit of profit maximization, the enterprise stakeholders to undertake and perform all the responsibilities and necessary for the maintenance of the social responsibility for the social development of the public interest. According to the characteristics of coal enterprises, the stakeholders involved include: internal stakeholders, shareholders and creditors, employees of the enterprise, etc.; Vertical stakeholders, suppliers and consumers; Horizontal stakeholders, national social and trade associations and other regulatory organizations. In this paper, in combination with Carroll, on the basis of corporate social responsibility model, the coal industry will be big data environment social responsibility scope for win-win cooperation, economic benefits, production safety, environmental responsibility, innovation and development, employee responsibility, the social contribution of seven aspects, involving goods, labor, capital, consumers and supply chain, and other markets.

Problems in the Disclosure of Social Responsibility Information of Coal Enterprises

In the year to April 2016, China's SSE and SZSE have a total of 37 listed coal companies, this article will determine the range for March 2014 to April 2016, 37 companies get rid of the data is not complete and the be ST, altogether sure 29 companies as sample, three years, a total of 87 sample data.

Single Disclosure Method

Based on the development of industries, and the characteristics of the industry, will China's corporate social responsibility information disclosure mode is divided into three categories: with incidental in the annual report disclosure, independent release social responsibility report and independent environmental report. It is found that all enterprises in 29 sample enterprises have disclosed the social responsibility information in the annual report. Thirteen of the 29 sample companies chose to publish independent social responsibility reports. No independent environmental report was released during the study period.

Table 1. Statistical Table of Social Responsibility Information Disclosure of Sample Enterprises.

<table>
<thead>
<tr>
<th>YEAR</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent (%)</td>
<td>Number</td>
</tr>
<tr>
<td>The annual report</td>
<td>29</td>
<td>100</td>
<td>29</td>
</tr>
<tr>
<td>Social responsibility report</td>
<td>13</td>
<td>44.38</td>
<td>13</td>
</tr>
<tr>
<td>Independent environmental reporting</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Note: the data is from the sample corporate social responsibility information disclosure form manual sorting.

Incomplete Disclosure

Firstly, avoid negative information. Although the contents of corporate social responsibility report are not identical, from the perspective of maintaining the corporate image and reputation, most companies only disclose positive news and seldom mention negative news. Specific performance in terms of disclosure of social contribution, most enterprises with simple text narrative donation expenses, regional employment contribution and volunteer service activities such
as the content of the positive aspects, but about negative information disclosure of corporate social responsibility is hardly, no company in the sample company active disclosure of its own shortcomings. And according to the China coal industry association statistics, in 2015, a total of only 256 coal accident, accident of enterprise is not in its social responsibility report, no lessons learned.

Secondly, lack of substantive information disclosure. Through to the coal industry corporate social contribution and innovation service information disclosure of listed company statistics found that the content of the enterprise to disclose the contents of the lack of substantive information, most of the simple text description, specific instances and no action. Such as YZC about 2015 social responsibility report, the contribution rate of employment described as: "the company actively perform enterprise civic responsibility, combines the company development and ease the employment pressure, to provide different levels of jobs, from regular university graduates and veterans in recruiting new employees, alleviate the employment pressure, provide for the society", although YZC revealed its contribution to employment, but there is no specified arranges obtain employment, the number of specific measures to relieve stress, how provides different levels of jobs, such as inadequate information content, information disclosure lack of substance. Similarly, innovation and development of social enterprise technology innovation and management innovation content, lack of innovation and development of qualitative analysis, only the amount of simple input description, report users don't aware of the process of innovation and development.

Meet the Big Data Environment and Fulfill Social Responsibility Better

Constantly Enrich the Diversity of Social Responsibility Information Disclosure

Since 2006, China's securities regulatory authorities have vigorously promoted the scientific development of corporate social responsibility information disclosure by promulgating a series of regulations and policies. In big data environment, the way of information transmission and carrier have diversity. Coal enterprises should follow the principles of objective, complete, relevant, comparable, aging and auditable social responsibility information disclosure, and further standardize the way of disclosure of social responsibility information. Comparison, relatively perfect in independent social responsibility report, can fully cover the social responsibility of the enterprise information publishing platform more professional, convenient the use of stakeholders and corporate social responsibility information can be acquired directly, understand the enterprise the management status quo. It is advocated that enterprises choose to disclose the information mainly by social responsibility report and the release of official website as subsidiary, and enhance the standardization and practicability of information disclosure.

The rule of law society needs comprehensive specific legal, regulatory and institutional framework to sustain and support, our country present stage is not in view of the coal enterprise social responsibility information disclosure a mandatory laws and regulations, only the relevant regulation issued by the relevant departments. It is very important to standardize the information disclosure of social responsibility of coal enterprises and to establish and improve the legislation work of social responsibility information disclosure. To establish and perfect the legislation on social responsibility information disclosure, improve stakeholders awareness of social responsibility information disclosure of coal industry, from the legal aspects of coal enterprise social responsibility information disclosure work gives legal constraints, strengthen social responsibility consciousness of the coal industry enterprise, enterprise business philosophy, constantly adjust the coal industry, a path of sustainable development unswervingly.

Enhance the Traceability of Information from a Global Perspective

In the big data environment, coal enterprises should know that it will be very difficult for enterprises to hide negative information in the production and operation of enterprises. For coal enterprise itself, the social responsibility of information disclosure system, to strengthen social responsibility consciousness of coal enterprises, the benign competition within the coal enterprise,
so as to enhance the enthusiasm of enterprise social information disclosure, reduce the coal enterprise in social responsibility information disclosure work to avoid the phenomenon of negative information, improve the quality of information disclosure. For stakeholders to help stakeholders more convenient access to corporate social responsibility information, information of comparable enhancement, convenient stakeholders judge the quality of the enterprise information disclosure of social responsibility, to help stakeholders to make the right evaluation of the enterprise, to promote social responsibility system for the construction of the coal industry.

Coal enterprise social responsibility information disclosure should be through with the whole process of production and operation in coal enterprises, starting from the whole of coal enterprise production and management to measure of corporate social responsibility, in the form of a combination of qualitative enrich the social responsibility information disclosure content, supplemented by control mechanism, implement under the environment of the multidimensional data of information tracking, discrete information fusion into an organic whole, so as to form a more complete and system of social responsibility information chain, help stakeholders to quickly access information, enhance the value of social responsibility information disclosure.

Conclusion

Compared with the traditional social responsibility disclosure environment of coal enterprises, the big data environment provides a new possibility for the disclosure of social responsibility information. In the big data environment with relatively sound hardware and software environment, the disclosure mode and content of social responsibility information become more diversified, and the acquisition of social responsibility information will become easier. Large data environment can effectively reduce the acquisition cost of obtaining social responsibility information and help coal enterprises optimize social responsibility behavior. Big coal enterprise data environment social responsibility information disclosure meet new challenges, more than meet new opportunity and believe that coal enterprise social responsibility information disclosure work in new change under the influence of big data environment.

References

