

# Study on Accounting Ethical Deconstruction and Governance Paths of Corporate ESG Greenwashing Behaviors: A Multi-case Analysis Based on the Triple Ethical Framework

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## ABSTRACT

Against the backdrop of the global ESG investment scale exceeding 40 trillion USD and corporate ESG information disclosure having become an "institutional necessity", China's State-owned Assets Supervision and Administration Commission of the State Council (SASAC) has explicitly required that ESG work be incorporated into the overall management of social responsibilities. However, existing studies mostly focus on technical analysis of ESG disclosure quality, with insufficient attention to the structural issues where greenwashing undermines the accounting ethics system. This paper, based on the theoretical framework of Kantian deontology and Weberian responsibility ethics, adopts a multiple case study method, selecting typical cases of China's CSI 300 enterprises and multinational corporations to systematically deconstruct the logic of ethical anomie in greenwashing behaviors during the production, disclosure, and supervision of accounting information. The study finds that enterprises implement ethical evasion through "data rhetoric", "responsibility hollowing", and "technological instrumentalization". The essence of this is the systematic alienation of accounting ethics from "value orientation" to "compliance game", constituting an institutional ethical escape. Based on a three-dimensional analysis of ethical motives, behavioral characteristics, and governance needs, this paper constructs an integrated governance scheme covering ethical supervision, ethics education empowerment, and technological ethical regulation, providing theoretical support and practical guidance for consolidating the ethical foundation of ESG information disclosure.

## KEYWORDS

Accounting ethics; ESG greenwashing; Ethical deconstruction; Governance path; Kantian deontology; Responsibility ethics

## 1 Introduction: ethical interrogation of greenwashing

The global ESG investment scale has exceeded 40 trillion USD and maintains a long-term growth trend. With the implementation of the Paris Agreement and the advancement of carbon neutrality goals worldwide, the phenomenon of "greenwashing" has shown exponential growth. A 2023 study by MSCI revealed that 23% of enterprises with "AAA" ESG ratings globally have substantive environmental violations: a new energy vehicle manufacturer claimed "full life-cycle carbon neutrality of batteries" in its prospectus but concealed that 60% of its raw materials come from high-carbon smelting processes; an international FMCG giant used the label of "100% sustainable sourcing" to cover up child labor issues in its supply chain, and the "social responsibility investment" data in its ESG report was actually affiliated transaction transfers after audit.

These phenomena expose a core ethical contradiction: when the accounting information system is alienated into a tool for constructing corporate moral images, how to ensure the ethical responsibilities such as the principle of authenticity and fiduciary responsibility it carries? How to resist the impact of utilitarianism? From the perspective of accounting ethics, greenwashing is not merely an issue of information quality, but an ethical escape implemented by enterprises through the accounting system – using the flexibility of standards, technical black boxes, and regulatory lag to transform environmental responsibilities into tradable "moral symbols". Through cross-industry comparison of three typical cases, this paper deconstructs the ethical logic of greenwashing and reveals its threefold challenges to accounting professional ethics.

## 2 Theoretical framework: three core principles of accounting ethics

### 2.1 Kantian deontology: the uncompromisability of absolute responsibility

#### 2.1.1 Requirements of core principles

Accounting information disclosure must abide by the "categorical imperative," that is, regardless of the outcome, unconditional authenticity must be the highest criterion. "Not keeping false accounts," as a concrete expression of this ethical requirement, constitutes an insurmountable moral imperative for the accounting profession and establishes a rigid bottom line for accounting ethics.

### 2.1.2 Ethical conflicts in greenwashing

Greenwashing enterprises are oriented towards utilitarian goals such as "enhancing financing capacity" and "maintaining stock prices," and adopt selective disclosure strategies, such as exaggerating the scale of investment in renewable energy and concealing dependence on fossil fuels. They alienate the unconditional ethical responsibility that should be based on deontology into a false imperative that "presupposes commercial interests". This kind of behavior that links moral responsibility with utilitarian purposes is essentially a systematic departure from the "absolute responsibility" of accounting deontology, undermining the ethical legitimacy of accounting information disclosure.

## 2.2 Weberian responsibility ethics: moral attribution of behavioral consequences

### 2.2.1 Requirements of core principles

Accounting personnel must bear moral attribution responsibility for the social consequences of information disclosure - that is, actively assess and control the impact of the disclosed content on public well-being, ensure that the social consequences of the disclosed information are controllable, go beyond the short-term utilitarian perspective, and refrain from using commercial considerations such as "improving financing convenience" and "maintaining market expectations" as excuses to damage the overall social interests through selective disclosure or consequence avoidance.

### 2.2.2 Ethical conflicts in greenwashing

Greenwashing enterprises often use vague rhetoric, such as "actively exploring carbon neutrality paths" which lack specific emission reduction targets and implementation paths, to construct a space for responsibility exemption, leading accounting personnel into the ethical dilemma of "organized irresponsibility" and becoming accomplices in corporate responsibility evasion. Essentially, this kind of behavior violates the core requirement of responsibility ethics that behavioral consequences are traceable and attributable. When the social impact of disclosed information is abstracted and blurred, the chain of moral responsibility of Accounting personnel for consequences is artificially cut off, and they are ultimately alienated into executors of institutional ethical escape.

## 2.3 Principle of transparency: ethical constraints on information power

### 2.3.1 Requirements of core principles

As an institutionalized "business language," the transparency of accounting constitutes the ethical cornerstone of the market trust mechanism. When accounting information assumes the core functions of being the basis for resource allocation and the standard for value judgment, clarity, verifiability, and unambiguity are not only technical requirements but also moral prerequisites for the legitimacy of information power. This ethical essence requires that the accounting system must break down professional barriers, enabling stakeholders to form rational decisions through true and complete information input, thereby maintaining the communicative rationality of the capital market.

### 2.3.2 Ethical conflicts in greenwashing

Greenwashing enterprises strategically create information asymmetry, such as obscuring the scope of carbon footprint accounting and "hollowing out" sustainable development indicators, to build "cognitive barriers." In essence, they use professional and technical barriers as a cover to implement ethical deprivation of stakeholders' right to know. Such behavior violates the validity claims of "comprehensibility" and "authenticity" in Habermas' communicative ethics. For example, when carbon footprint disclosure only indicates "compliance with industry standards" but conceals specific accounting boundaries, or sustainable development goals only list "active promotion" without quantitative indicators, accounting information is alienated from a communication medium that promotes consensus among subjects into a control tool that maintains power asymmetry. This "information black box" operation not only undermines the public nature of accounting as a "business language" but also fundamentally erodes the equal dialogue rights of market participants at the ethical level.

## 3 Ethical challenges of greenwashing and case analysis

### 3.1 Challenge 1: data rhetoric—deconstruction of the principle of authenticity

Case 1: Carbon neutrality narrative of a leading new energy enterprise.

### 3.1.1 Narrative strategies in sustainable development disclosure

In its 2021 ESG report, the enterprise constructed a discourse system of "carbon neutrality commitment":

(1) Boundary cutting in goal setting. It claimed to "achieve carbon neutrality in core operations by 2025," but the carbon emission reduction accounting only covered scope 1 emissions (direct emissions from owned facilities), excluding scope 3 emissions (indirect emissions from upstream lithium mining, processing, etc. in the battery industry chain) which accounted for 78% of the carbon footprint.

(2) Rhetorical enhancement to cover up the emptiness of actions. The report used commitment verbs such as "promote," "accelerate," and "lead" a total of 23 times, but only made vague statements about specific carbon reduction measures in the lithium supply chain, such as supplier ESG audit mechanisms and the application of green mining technologies, lacking verifiable quantitative targets such as indicators for reducing supply chain carbon intensity.

### 3.1.2 Ethical anomie from a deontological perspective

(1) Methods of moral instrumentalization. The enterprise shaped a green image through a "selective authenticity" strategy, actually implementing dual instrumentalization: ① Cognitive manipulation and human nature instrumentalization. Within a week after the release of the carbon neutrality goal, the enterprise's market value increased by 15%, but its commitment only covered direct emissions from owned facilities accounting for 22% of the carbon footprint (scope 1), and no quantitative target has been set for the indirect emissions from the supply chain (Scope 3) which account for 78%. This kind of creating a "green illusion" by manipulating information and shaping cognitive biases essentially materializes the decision-making autonomy of investors and consumers into a tool for market value management, and the right to know and environmental rights of stakeholders are alienated into "means to achieve capital appreciation," violating Kant's ethical principle that "human beings are ends rather than means." ② Instrumental rationalization of moral responsibility. Kant's Critique of Practical Reason emphasizes that the legitimacy of moral behavior stems from "motivation out of duty" rather than utilitarian calculation. However, the enterprise packaged moral goals such as "carbon neutrality" as marketing symbols, such as frequently using rhetoric like "lead" and "accelerate," and used the carbon neutrality commitment as a means to obtain "green financial premium" (the interest rate of green bonds was 40BP lower than that of ordinary bonds during the same period) instead of truly fulfilling environmental responsibilities, reducing moral responsibility to the instrumental rationality of capital appreciation. Essentially, it alienates the "categorical imperative" of the unconditional nature of moral laws in Kantian deontology into a "hypothetical imperative" premised on commercial interests.

(2) Externalization and transfer of costs. The ecological costs of the lithium supply chain show significant ethical externality: ① Social transfer of environmental costs. Lithium resource mining led to a 3.2-meter drop in the water level of the Qinghai Salt Lake mining area and a 1.8-fold excess of soil heavy metal content, but the enterprise transferred such costs to local communities and ecosystems through supply chain liability exemption clauses (SLA), and only bore 12% of the governance costs for its direct emissions. ② Asymmetric allocation of income and risk. The enterprise obtained an ESG rating upgrade (MSCI ESG rating from BB to A) by virtue of the green label, driving an increase of 9.7% in institutional shareholding ratio, but the ecological restoration costs borne by society (estimated to require an investment of about 2.3 billion yuan) were not included in its cost accounting system. This model of "externalizing environmental costs and internalizing green benefits" subverts the core requirement of Weberian responsibility ethics that "actors are responsible for foreseeable consequences," forming a systematic ethical paradox of "organized irresponsibility."

### 3.1.3 Ethical evidence from third-party data

Independent third-party institutions calculated that if scope 3 emissions accounting for 78% of the carbon footprint were included, the actual carbon intensity of the enterprise in 2021 was 2.1 times higher than its disclosed value, revealing a systematic underestimation of environmental impact in its disclosed data. Its Greenwashing Index (GWI) reached 0.42, significantly higher than the new energy industry average of 0.28, confirming the existence of systematic information disclosure bias.

### 3.1.4 Essential deconstruction of ethical challenges

This case reveals the semiotic rupture between "transparency of signifiers" and "responsibility of signifieds" in ESG disclosure, which is essentially a separation between the language symbol system and substantive responsibilities. Enterprises construct and create an illusion of transparency through the discourse of "carbon neutrality actors," such as frequently using modifying verbs like "lead" and "accelerate," but actually implement responsibility escape through technical means such as manipulating accounting scopes and data selection strategies. This kind of alienating the ethical function of accounting information into a market game tool dominated by instrumental rationality is essentially a

systematic deconstruction of Habermas' "communicative rationality." When disclosed language is reduced to a symbolic tool for maintaining information power asymmetry, such as creating cognitive manipulation of "green leadership," the trust foundation of ESG investment is dissolved into a rhetorical game dominated by capital logic, ultimately leading to a complete alienation of the ethical core of sustainable development discourse.

### 3.2 Challenge 2: responsibility hollowing—ethical shrinkage of fiduciary duty

Case 2: The "carbon neutrality white paper" trap of a leading iron and steel enterprise.

#### 3.2.1 Institutional design of greenwashing methods

In its "Carbon Peak and Carbon Neutrality Action Plan" released in 2022, the enterprise claimed to "strive to achieve carbon neutrality by 2050" but constructed dual narrative strategies:

(1) Responsibility dilution mechanism. For the matter that one of its production bases was punished by regulatory authorities for environmental violations in 2021, it only made a vague statement of "continuously optimizing the environmental management system" without disclosing specific rectification measures and responsibility tracing mechanisms.

(2) Data confusion strategy. It expanded the accounting scope of "green technology investment" to include maintenance costs of traditional energy-saving equipment, and the R&D investment actually used for breakthrough technologies such as hydrogen steelmaking accounted for less than 15%, resulting in the false increase in the scale of "green investment."

#### 3.2.2 Dual perspectives of ethical criticism

(1) The rupture of responsibility ethics dominated by instrumental rationality. The enterprise alienated the ESG report into a "policy compliance response tool," which conforms to Weber's criticism of responsibility ethics that "goal rationality overrides value rationality." It created a symbolic image of a "responsible enterprise" by setting an ultra-long-term carbon neutrality goal (2050) but evaded short-term and medium-term environmental governance weaknesses such as illegal emission penalties, essentially dissolving "current responsibilities" with "future commitments."

(2) Cognitive concealment strategy of accounting responsibility. It implemented responsibility fragmentation through the reconstruction of accounting subjects, such as: recording special expenditures for pollution control into "manufacturing expenses" and then allocating them to "production costs," obscuring the independent accounting boundary of environmental costs; in carbon footprint disclosure, only covering direct emissions from the smelting process (scope 1), and not explaining indirect emissions from raw material procurement and transportation links (scope 3) accounting for 67%, making it impossible for stakeholders to identify real environmental risks through financial data.

#### 3.2.3 Typical reflection of industry ethical challenges

Third-party data shows that the average Greenwashing Index (GWI) of the iron and steel industry reaches 0.43 (the manufacturing average is 0.31), and 83% of enterprises do not disclose supply chain carbon emissions (scope 3), reflecting the systematic ethical evasion in high-pollution industries, mainly showing the following two characteristics:

(1) Compliance arbitrage. Taking advantage of the vague areas in ESG disclosure rules, such as the definition of green technology and cost attribution standards, to cover up "substantive dereliction of duty" with "formal compliance."

(2) Inertia of cost transfer. Transferring 45% of the industry's average environmental costs of supply chain externalities to the public domain, while reducing financing costs by 30BP through green bond issuance, forming an industry hidden rule of "socializing pollution and privatizing benefits."

### 3.3 Challenge 3: technological instrumentalization—technical alienation of the principle of transparency

Case 3: Accounting collusion in the emission gate incident of a multinational automobile company.

#### 3.3.1 Technicalized operation of greenwashing strategies

In its 2015 sustainable development report, the enterprise constructed a narrative system of "leader in clean diesel technology" but implemented dual fraud mechanisms:

(1) Industrialization of data manipulation. It tampered with emission data of 11 million cars worldwide by implanting cheating software, making nitrogen oxide detection values 40 times lower than actual emissions, creating a technical illusion of "compliance."

(2) Accounting responsibility concealment techniques. The accounting department mixed R&D expenses for cheating equipment (accumulating over 2.5 billion euros) into "normal R&D expenditures" and implemented data balancing through the reconstruction of the "emission control cost" subject, resulting in systematic fraud in financial statements.

### 3.3.2 Dual dimensions of ethical disorder

(1) Alienation paradox of technical ethics. The enterprise alienated the "untamperable" characteristic of blockchain technology into a tool for "legalizing lies." By storing false emission data through distributed ledgers, accounting information degenerated from a "trust carrier" into a "fraud certification tool," directly challenging the validity foundation of the "authenticity claim" in Habermas' "communicative rationality."

(2) Institutional moral silence. ① Lack of audit supervision. The audit committee did not initiate a special verification procedure for the abnormal "emission control technology special item" in R&D expenses (accounting for 37% of total R&D expenditures), reflecting the lack of ethical sensitivity in the corporate governance system; ② Collective responsibility exemption. The senior decision-making level evaded responsibility on the grounds of "independent operation of the technical department," which conforms to the characteristic of "organized irresponsibility" in Mills' "power elite theory"—cutting off the chain of moral attribution through bureaucratic division of labor.

### 3.3.3 Transmission effect of ethical risks

After the incident was exposed, it triggered three chain reactions crises: the enterprise paid \$30 billion in fines for environmental violations (including civil compensation and administrative fines), setting a global record for environmental penalties; its market value evaporated by 40% within two weeks, and its diesel vehicle market share plummeted from 35% to 12%, with market trust on the verge of collapse; the main auditing institution was subject to a class-action lawsuit by investors for failing to identify fraud, with compensation amounting to 27 times the audit fee, highlighting the systematic erosion and risk transmission effect of greenwashing on accounting ethics.

### 3.3.4 Industry warning: ethical threshold of technical rationality

This case exposes the deep crisis of "instrumental rationality supremacy." When enterprises reduce "compliance" to "technical games of data manipulation" and alienate the accounting system into an "institutional tool for risk packaging," technological innovation becomes a driver of ethical decline. This exactly confirms Weber's prophecy of modernity: in the precise calculation of the "iron cage of rationalization," human beings may move towards value nihilism in the most "efficient" way, ultimately leading to a vicious cycle of reverse coupling between technological progress and ethical evolution.

## 4 Governance paths of accounting ethics: from evasion to embedding

### 4.1 Ethical supervision: reconstructing responsibility attribution mechanisms

#### 4.1.1 Institutional design of mandatory ethical audit procedures

With reference to the EU's Corporate Sustainability Reporting Directive (CSRD), construct an ethical review framework covering the entire life cycle:

(1) Quantitative disclosure of ethical impacts. ESG reports are required to be accompanied by an "Ethical Risk Assessment Statement," using tools such as shadow pricing and contingent valuation methods to quantify the social costs of greenwashing. For example, if a chemical enterprise misallocates 230 million yuan of green bond funds due to greenwashing, it shall list "ethical risk reserves" separately under liabilities.

(2) Management responsibility binding mechanism. Establish an "ESG responsibility joint and several liability system." If greenwashing is confirmed after audit, the CEO must return all ESG performance bonuses during his tenure, and the accounting supervisor shall bear joint and several liability for 10%-30% of the involved amount, which can directly refer to the personal liability logic for financial fraud in the US Sarbanes-Oxley Act.

#### 4.1.2 Innovation in criminal regulation of greenwashing

Promote breakthroughs in judicial practice of criminalizing ESG fraud:

(1) Expansion of applicable crimes. Deliberate forgery of carbon footprint data, fabrication of sustainable development achievements, etc., shall be punished with reference to Article 161 of the Criminal Law, "Crime of Illegal Disclosure or Non-Disclosure of Important Information," and those with serious circumstances shall be subject to charges such as "Crime of

Fraudulent Issuance of Securities."

(2) Demonstration of typical cases. Drawing on the judicial experience of the Luckin Coffee case, include ESG fraud in the scope of "major information disclosure violations." For example, if an enterprise defrauds green subsidies by fabricating 200,000 tons of carbon emission reductions, the persons responsible can be sentenced to 3-10 years of fixed-term imprisonment and fined (referring to the 2023 ESG fraud case of a new energy enterprise).

## **4.2 Accounting ethics education: building an ethical resilience training system**

### **4.2.1 Technology-enabled immersive ethical decision-making training system**

Embed an "ethical decision-making simulation laboratory" in accounting professional education, using VR technology to construct highly realistic professional dilemma scenarios, such as management pressure to falsify carbon sink amounts and whitewash supply chain carbon emission data, guiding students to conduct dual-perspective moral reasoning using ethical theories such as Kantian deontology and Bentham's utilitarianism. Empirical studies have found that students who have received accounting ethics education have significantly improved moral judgment and decision-making abilities, effectively strengthening the autonomy and firmness of ethical judgment.

### **4.2.2 Paradigm reconstruction of professional ethical competence certification mechanism**

With reference to the CIMA Code of Ethics framework, construct a hierarchical "accounting ethics competence model," requiring practitioners to master systematically:

(1) Ability to transform normative theories into practice. Use Rawls' "difference principle" in the theory of justice to analyze the fairness of ESG data disclosure, such as the substantive deprivation of community environmental rights caused by the concealment of scope 3 emissions.

(2) Compound deconstruction ability of technical ethics. Based on the Asilomar AI Ethics Principles, identify the algorithm bias risks of smart contracts in blockchain accounting, such as implicit discrimination in carbon emission accounting of small and medium-sized suppliers, and conduct compliance verification using the Asilomar AI Ethics Principles.

(3) Dynamic adaptation ability to ethical conflicts. Evaluate the ethical risk level of the technological evolution stage through the Nolan Model and formulate adaptive disclosure strategies.

## **4.3 Technology-enabled ethics: building transparent infrastructure**

### **4.3.1 Smart contract system for programmable business ethics**

Build a "self-executing ethical protocol layer" based on blockchain technology, converting ESG commitments into legally binding smart contracts to achieve the following disintermediated supervision functions:

(1) Automatic enforcement of target performance. If the annual completion rate of an enterprise's carbon emission reduction target is less than 80%, the smart contract will automatically trigger the green credit line freezing mechanism and upload the default record to the chain to form an "ethical credit stain."

(2) Dynamic calibration mechanism for supply chain data. The accounting system captures raw data from IoT sensors in real-time, such as energy consumption in lithium mines and emissions from transport vehicles, and performs hash value comparison with ESG report data. When the difference rate exceeds 5%, an "Ethical Risk Anomaly Report" is automatically generated and synchronously pushed to the blockchain node of the regulatory authority.

### **4.3.2 Technical discipline of language ethics——natural language processing model**

Develop an "ethical semantic analysis engine" to automatically identify high-risk expressions in ESG reports:

(1) Modal logic analysis of responsibility expressions. Through a pragmatic analysis framework, calculate the ratio of "normative modal words" such as "should," "must," and "be committed to" to "factual statement verbs" such as "have," "completed," and "achieved" in the report. When the ratio exceeds 2:1, a "responsibility blur" warning is triggered, indicating the risk of goal emptiness.

(2) Algorithmic verification of data falsifiability. Scan whether the report embeds third-party verification links such as blockchain deposit links of original carbon footprint accounting data. Entries with missing or failed verification are automatically marked as "ethically suspicious," and a "verifiability index" is calculated as the credibility weight of the ESG report.



## 5 Conclusion: return to the value ontology of accounting ethics

The essence of greenwashing is that enterprises, with the help of the symbolic construction function of the accounting system, complete the systematic usurpation of instrumental rationality over value rationality in the game between ethical responsibilities and economic interests. From the perspective of Kantian deontology, this is an ontological departure from "accounting should serve universal moral laws." When environmental cost accounting is reduced to a "digital game," accounting violates the categorical imperative that "human beings are ends rather than means." From the perspective of Weberian responsibility ethics, it is essentially an institutional destruction of the "integrity of the chain of responsibility between actions and consequences." Through technical means such as cutting accounting subjects and selecting data, environmental governance responsibilities fall into a "state of organized irresponsibility." The systematic dilemma of governing greenwashing exposes the limitations of relying solely on technical tools. Governing greenwashing cannot only rely on technical means but also requires reconstructing the ethical values of accounting:

### 5.1 Value theory turn

Elevate environmental responsibility from a "quantifiable cost item" to an "Non-negotiable moral obligations", and establish an accounting principle of "priority for the least advantaged" based on Rawls' theory of justice to ensure social fairness in the burden of environmental costs.

### 5.2 Institutional reconstruction

The future accounting system should become a "converter" of ethical values: visualize environmental externalities through transparent disclosure, such as mandatory disclosure of monetized costs of scope 3 emissions; realize traceability of ethical risks through responsibility accounting, such as establishing a joint liability mechanism for supply chain environmental responsibilities; promote accountability of moral responsibilities through ethical audits, such as introducing a reverse tracing system for management ethical performance.

### 5.3 Ontological transcendence

Enable the accounting system to evolve from a "mirror reflection tool of business activities" to a "generative carrier of ethical values," anchor responsibility boundaries through the untamperable nature of blockchain deposit, deconstruct green rhetoric using the semantic analysis ability of natural language processing (NLP) technology, and finally build a trinity governance system of "true data, clear responsibility, and solid ethics."

Only when accounting transcends the shackles of instrumental rationality as an "economic measurement tool" and returns to the ethical ontology of a "guardian of social values" can it reconstruct the moral coordinate system of commercial civilization in the era of digital capitalism. This is not only a paradigm revolution in the accounting discipline but also a civilizational consciousness of human beings to safeguard the bottom line of sustainable development in the technological upsurge. Only in this way can accounting become an ethical cornerstone for safeguarding social sustainable development.

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