# Article information:

The direction of green accounting policy: critical reflections | Emerald Insight
<https://www-emerald-com.ezproxy.lib.gla.ac.uk/insight/content/doi/10.1108/09513579710166703/full/html>

# Article summary:

1. Green accounting should be subject to democratic regulation rather than being shrouded in mystifying expertise.

2. The accounting profession is likely to advocate for a voluntarist and market-based approach to green accounting regulation, rather than a substantive interventionist one.

3. The authors argue for a substantive interventionist form of regulation, informed by critical theory, in order to improve upon the current status quo of environmental reporting.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

该文章提出了对绿色会计政策的批判性反思，认为绿色会计应该是公开透明的，并且应该经过民主程序的审查，以避免将其笼罩在神秘的专业知识中。然而，该文章存在一些潜在偏见和不足之处。

首先，该文章似乎倾向于支持干预主义形式的监管，但没有提供足够的证据来支持这种立场。此外，它没有考虑到可能存在的负面影响和风险，并且未探索反驳意见。

其次，该文章似乎忽略了市场力量和自愿行动对环境保护方面所起到的作用。它似乎认为只有通过强制性规定才能实现环境保护目标，而忽略了市场机制和自愿行动所能发挥的积极作用。

此外，在讨论绿色会计政策时，该文章似乎没有平等地呈现双方观点。它似乎更倾向于支持干预主义形式的监管，并且没有充分考虑到市场机制和自愿行动所能发挥的作用。

最后，该文章可能存在一些宣传内容和偏袒。它似乎更倾向于支持干预主义形式的监管，并且没有充分考虑到市场机制和自愿行动所能发挥的作用。此外，它可能忽略了一些重要的考虑点和反驳意见，从而导致其结论不够全面和客观。

# Topics for further research:

* Evidence for interventionist regulation
* Negative impacts and risks of interventionist regulation
* Role of market forces and voluntary action in environmental protection
* Balanced presentation of opposing viewpoints
* Potential bias and favoritism
* Important considerations and counterarguments

# Report location:

<https://www.fullpicture.app/item/8ae30c10ff428304800b6d74aff3d49d>