

RESEARCH ON NATURAL RESOURCE ACCOUNTING ISSUES FROM THE PERSPECTIVE OF ECOLOGICAL CIVILIZATION

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ABSTRACT

The systematic thought of "mountains, rivers, forests, fields, lakes, grass ice is a community of life" requires us to set up an overall view of ecological governance. To evaluate the effectiveness of natural resource protection and management and respond to the public's concern about the shortage of resources, it is necessary to carry out the accounting work of natural resources. However, the accounting work of natural resources under the background of ecological civilization construction is still in the stage of groping forward. This paper creatively analyzes the classification of natural resources assets, the determination of natural assets value, the confirmation and measurement of resource liabilities and net assets through accounting, and explores the system and method of compiling the balance sheet of natural resources, which has certain reference value to realize the sustainable development of natural resources ecological civilization construction. This paper calculates the original ownership and use rights of land, mineral resources and water resources in a city of China. The results show that land transfer fees increased by 127,996.24 million yuan, the ending balance of natural resources taxes and land resources reserves in storage at the end of the year was 27,956 million yuan, the loss of coal resources was 300 tons, and water resources decreased by 85,062 million cubic meters.

KEYWORDS

Ecological civilization; sustainable development; natural resources; accounting; ecological governance

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1. INTRODUCTION

The construction of ecological civilization is a gradual and persistent work, and it is also something that the party and the country attach great importance to; the construction of ecological civilization is related to the well-being of the people and the rise and fall of the country [1-3]. Natural resources are the material basis for human survival, an important source of production materials and living materials for human society, and play a vital role in maintaining social and economic development. Natural resources have long been labeled as "inexhaustible and inexhaustible". The long-term excessive plundering, exploitation and utilization of human beings have caused heavy damage to the natural environment and the ecological environment has been deteriorating [4-6]. Accounting for natural resources, correct handling of the relationship between human beings and the natural environment, and the relationship between economic development and ecological civilization construction have become the top priorities.

The frequent occurrence of natural disasters and extreme weather, such as land desertification, soil pollution, sea pollution, sandstorms, acid rain, etc., indicates that human beings must pay more attention to the construction of ecological civilization and promote the harmonious coexistence between man and nature [7,8]. Zhang et al. [9] constructed a new urban resource and environmental carrying capacity (URECC) index system that includes 18 indicators. The results show that the index system fully reflects the supporting and restraining role of resources and environment on human development, which provides a reference for future research on the index system of urban carrying capacity, and also has important practical significance for guiding the sustainable development of cities. Qi et al. [10] established an evaluation system for the water ecological civilization of the Yangtze River Economic Belt. The results show that the level of water ecological civilization in the Yangtze River Economic Belt is steadily improving and has reached a high level, which is inseparable from the increase in capital investment in the Yangtze River Economic Belt. Gong et al. [11] studied the water ecological civilization of Lishui Ancient City from a historical perspective. They explored the transformation law of the urban water system by studying the water conservancy projects of ancient Lishui. Li et al. [12] combined the construction of ecological civilization with the breeding industry, analyzed the problems and difficulties faced by the breeding industry in my country at present, and proposed the development path of the breeding industry under the heavy responsibility of ecological civilization construction. He pointed out that it is necessary to establish a new thinking of healthy and environmentally friendly breeding, constantly reform and innovate, carry out industrial upgrading, and adapt to the new economic development mode; at the same time, improve the information platform, promote the application of the Internet in the breeding industry, and form a new mechanism for pollution control and breeding. Zhang et al. [13] combined ecological civilization to redefine China's green urbanization, and established related conceptual frameworks and strategic ideas. He believes that China must jump out of the traditional industrial thinking mode and promote urban greening and sustainable

development based on ecological civilization. Green urbanization based on ecological civilization should be carried out around three basic tasks and two strategies. Zhou et al. [14] pointed out that on the road of ecological civilization construction, enterprises should also realize green management. In the new era, the development of an enterprise needs to innovate and develop a green and civilized development path; at the same time, the managers of the enterprise must adapt to the development and changes of the market, actively practice the concept of green management, and bring more comprehensive benefits to the enterprise.

In the United Nations Integrated System of Environmental-Economic Accounting (SEEA), natural resources are mainly divided into seven categories [15-17], namely: mineral and energy resources [18, 19], land resources [20, 21], soil resources [22], wood resources [23], aquatic resources [24], other biological resources [25, 26], and water resources [27, 28]. Natural resource accounting is one of the important means to implement refined management of natural resources. The current utilization rate of natural resources has exceeded the standard, and the shortage of natural resources and the deterioration of the environment are serious. Yang et al. [29] took Xi'an as an example and used ecosystem accounting to analyze changes in urban natural resources and the effectiveness of management policies. The results show that the urban ecosystem in Xi'an is degraded and vulnerable. In addition, compared with the use of physical quantities, natural resource accounting better reflects the utilization level of urban natural resources, measures the degradation and depletion of natural resources, maximizes the effectiveness of accounting, and provides a better understanding of the total product of urban ecosystems. Accounting points the way. Allam et al. [30] made some observations on the recent Amazon forest fires. They stated that the current ecosystem accounting and management framework is regionally focused, with differences in resource accounting and management policies in different countries and regions, and a lack of cohesion. In the future, a global resource accounting and management framework should be established to maintain a truly sustainable and livable ecosystem. Mcgrath et al. [31] believe that natural resource accounting can incorporate natural resources into economic and political decision-making, improve natural resource management and formulate macroeconomic indicators suitable for ecological civilization construction. They point out that natural resource accounting can provide managers with a statistical framework for the relationship between the environment and the economy. Nassani et al. [32] examined the top ten economies with rich mineral resources based on the current database. The results show that the huge human demand for natural resources is further reflected in the environmental accounting system. Human activities can lead to an increase in the extraction of mineral resources, thus jeopardizing the future stock of rare earth resources. Buonocore et al. [33] show that, although habitat accounts for only 4% and 1% of the total ocean area in the two regions, it contributes as much as 28% and 7% to the total value of natural resources, data reflecting the accounting for natural resources. Necessity, highlighting the importance of taking appropriate measures and actions to protect natural resources.

To sum up, in the context of ecological civilization construction, accounting for domestic natural resources is very necessary. This paper takes natural resources as the main body of accounting and is supported by the accounting theory of related resources such as water resources. Through the establishment of natural resource accounting methods, a natural resource balance sheet is constructed. Based on the current availability and consumption trends of natural resources, natural resource assets and the physical quantity of natural resource liabilities have been calculated, and the value of natural resource assets and natural resource liabilities has been calculated based on the shadow price model. The results show that the natural resource accounting model can effectively help the local government and the country to formulate a development route in line with ecological civilization construction and sustainable development, and strengthen the management of natural resources and rational development and utilization.

2. THE BASIC THEORETICAL BASIS OF NATURAL RESOURCE ACCOUNTING

According to the definition of accounting, natural resource accounting can be defined as natural resource accounting is based on the measurement of natural resources and takes the existing resources, resource changes, and mobile resources of natural resources as the framework. Provides information on natural year resources to governments and countries and proposes policy and management guidelines.

2.1. NATURAL RESOURCE PRICING MODEL

Natural resource pricing refers to valuing the physical quantity of natural resources based on price theory. At present, the price theory is mainly divided into two types: the labor theory of value and the utility theory of value. The Marxist labor theory of value is the basis of Marxist axiology, which holds that price is the manifestation of value, and value is the basis of price. The amount of socially necessary labor time consumed determines the amount of value. The utility value theory believes that the relationship between supply and demand in the market determines the market price, and the real market price is the price when supply and demand balance.

So far, domestic and foreign pricing of natural resources has not yet formed a complete system. Based on the main research at home and abroad, the main overview of natural resource pricing models is the shadow price model, equilibrium price model, marginal opportunity cost model, market valuation model, etc. It is often difficult to accurately calculate the value of natural resources by using a single pricing model, which can reduce the error rate of pricing and improve the accuracy of data.

Because natural resources are divided into seven categories such as mineral and energy resources, land resources, and water resources, this section takes the accounting theory of water resources as an example.

2.2. ASSET-LIABILITY RATIO OF WATER RESOURCES

The water asset-liability ratio is the percentage of total water resources liabilities divided by total water resources assets. The asset-liability ratio of water resources reflects how much of the total water resources assets are raised through liabilities, and it can also measure the extent to which water entities protect the interests of creditors during liquidation. The calculation formula is:

$$R_l = \frac{L}{A} \times 100\% \quad (1)$$

Among them, R_l is the asset-liability ratio of water resources (%), L is the total amount of water resources liabilities (billion \cdot m³), and A is the total amount of water resources assets (billion \cdot m³).

2.3. BASIN WATER RESOURCE ASSET ACCOUNTING

Basin water resource asset accounting refers to the accounting of asset items in the river basin water resources balance sheet, including the accounting of stock water resources assets and equity water resources assets, that is, the analysis and evaluation of various water resources assets in the river basin. Water resources assessment in the basin.

The calculation formula of the physical quantity level verification method of water resources assets is as follows:

$$V = \sum_{n=1}^i W_n \quad (2)$$

Among them, V is the physical quantity of water resources assets (billion \cdot m³), W_n is the unit physical quantity of water resources assets (billions \cdot m³), and n is the type of water resources assets.

2.4. SHADOW PRICE MODEL

The shadow price is the social objective of a finite resource or product under the condition of optimal allocation and rational use of The marginal contribution or marginal benefit. In terms of market relations, it is expressed as the equilibrium price of supply and demand. In China's non-market water supply and demand system, the market equilibrium price can be evaluated by the shadow price.

The concept of shadow price originated from mathematical programming. Assuming that the economic activity process involves kinds of n activities, the level of which is represented by $X = X_1, X_2, X_3, \dots, X_n$, the resources consumed in these

activities are m , and the supply of resources is $b = b_1, b_2, b_3, \dots, b_n$, then the n conditions for making the economic activities to be optimal are:

$$\max S = C_1X_1 + C_2X_2 + \dots + C_nX_n \quad (3)$$

$$\begin{bmatrix} a_{11} & \dots & a_{1n} \\ \dots & \dots & \dots \\ a_{m1} & \dots & a_{mn} \end{bmatrix} \begin{bmatrix} x_1 \\ \dots \\ x_n \end{bmatrix} \leq \begin{bmatrix} b_1 \\ \dots \\ b_n \end{bmatrix} \quad (4)$$

$$X_1, X_2, X_3, \dots, X_n \geq 0 \quad (5)$$

Among them, C is the objective function coefficient, a is the coefficient of the constraint condition, and S is the total benefit.

When the above economic activities are optimal, the shadow price m of the resource vector b is the dimensional row vector:

$$Y^* = C_B B^T \quad (6)$$

Among them, C_B is the X_B objective function coefficient corresponding to the base variable and B is the coefficient matrix of the constraints, as follows:

$$B = \begin{bmatrix} a_{11} & \dots & a_{1n} \\ \dots & \dots & \dots \\ a_{m1} & \dots & a_{mn} \end{bmatrix} \quad (7)$$

In the actual calculation, the linear programming method is mainly used. The linear programming solution is mainly to infer the shadow price of resources by establishing a linear programming model and using the dual solution theory. Shadow price is the solution to the dual problem that maximizes the total benefit objective as the original problem, and its specific model is as follows:

Objective function:

$$\max Z = \sum_{j=1}^n a_{vj} X_j (j = 1, 2, \dots, n) \quad (8)$$

Restrictions:

$$AX + Y \leq X \quad (9)$$

$$X^1 \leq X \leq X^h \quad (10)$$

$$Y^1 \leq Y \leq X \quad (11)$$

$$\sum_{j=1}^n a_{wj} X_j \leq W \quad (12)$$

$$V^1 \leq V \leq X \quad (13)$$

$$0 \leq W_j \leq W_j^h \quad (14)$$

Among them, Z is the added value or profit of each industry, a_{vi} is the j value-added coefficient or profit rate of the first industry, X_j is the j total output of the first industry, X , X^h , X^l are the column vector of the total output and the upper and lower bound column vectors, respectively, Y is the final use column vector, Y^l is the final use lower bound column vector, a_{wj} is the direct water use coefficient of the j first industry, V^l is the added value lower bound column vector, A is the direct consumption coefficient matrix, which reveals the technical and economic links between various industries, and W is the available water resources amount, which W_j^h is the upper limit of water use for the j first industry.

2.5. CALCULATION OF AVAILABLE SURFACE WATER RESOURCES

$$W_k = W_a - W_b - W_c \quad (15)$$

$$W_b = \frac{1}{n} \left(\sum_{i=1}^n W_i \right) \times K \quad (16)$$

$$W_c = \frac{1}{n} \times \sum W_{it} - W_m \quad (17)$$

Among them, W_k is the available amount of surface water, W_a is the amount of surface water resources, W_b is the minimum ecological environment water demand in the river channel, W_c is the flood abandoned water, W_i is the amount of surface water resources in the i year (billion·m³), K is the selected percentage (%), n is the number of statistical years, W_{it} is the natural runoff in the flood season of the i year (billion·m³), and W_m is the maximum storage and water consumption of the basin during the flood season (billion·m³).

2.6. ACCOUNTING FOR THE VALUE OF LIABILITIES

The depletion value of water resources is calculated using the cost-based cost method, and the calculation formula is as follows:

$$V_{con} = D \times v \quad (18)$$

Among them, V_{con} is the value of water resources consumption (billion · yuan), D is the physical amount of water resources consumption ((billion · m³), and v is the unit water resources value (yuan/m³).

The water quality degradation value is calculated based on the equal standard pollution load method, and the calculation formula is as follows:

$$V_{deg} = P_0 \times v' \quad (19)$$

$$P_0 = \left(C_{ik} / C_{0k} \right)_{\max} \cdot Q_{ik} \quad (20)$$

Among them, V_{deg} is the value of water quality degradation (100 million yuan), P_0 is the amount of dilution water required for pollutant discharge to reach the evaluation standard concentration, v' is the value of unit net water resources (yuan/ m^3), (C_{ik}/C_{0k}) is the maximum standard pollution index, and Q_{ik} is the waste water of pollutants discharged k by the pollution source i . Emissions (billion $\cdot t$).

The value of water resources liability is the sum of the above two, namely:

$$V_{lia} = V_{con} + V_{deg} \quad (21)$$

In this section, based on determining the thinking and framework, theories and methods of accounting for water resources assets and water resources liabilities in the basin, the accounting methods for the three elements of water resources assets, water resources liabilities, and water resources debt ratios in the basin are studied.

3. RESULTS AND DISCUSSION

Since natural resources are publicly released except statistical data, most management data are non-public data and are difficult to obtain through open channels. From the perspective of ecological civilization, based on the statistical data published by a city in my country, combined with the management data, statistical ledger and other data obtained through repeated investigations, the corresponding data on land resources, mineral resources, and water resources are formed. Natural resource rights and interests are accounted for based on local natural resource management. According to the collected data, the original ownership rights and use rights of land, minerals and water resources were calculated respectively.

3.1. LAND RESOURCE ACCOUNTING

By reviewing public information and internal interviews, the city has transferred a total of 55 state-owned land use rights in 2019, covering an area of 1.462174 hectares. The specific conditions of urban residential land and land for public facilities are shown in Table 1, and the changes in land resources at the beginning and end of the year are shown in Figure 1.

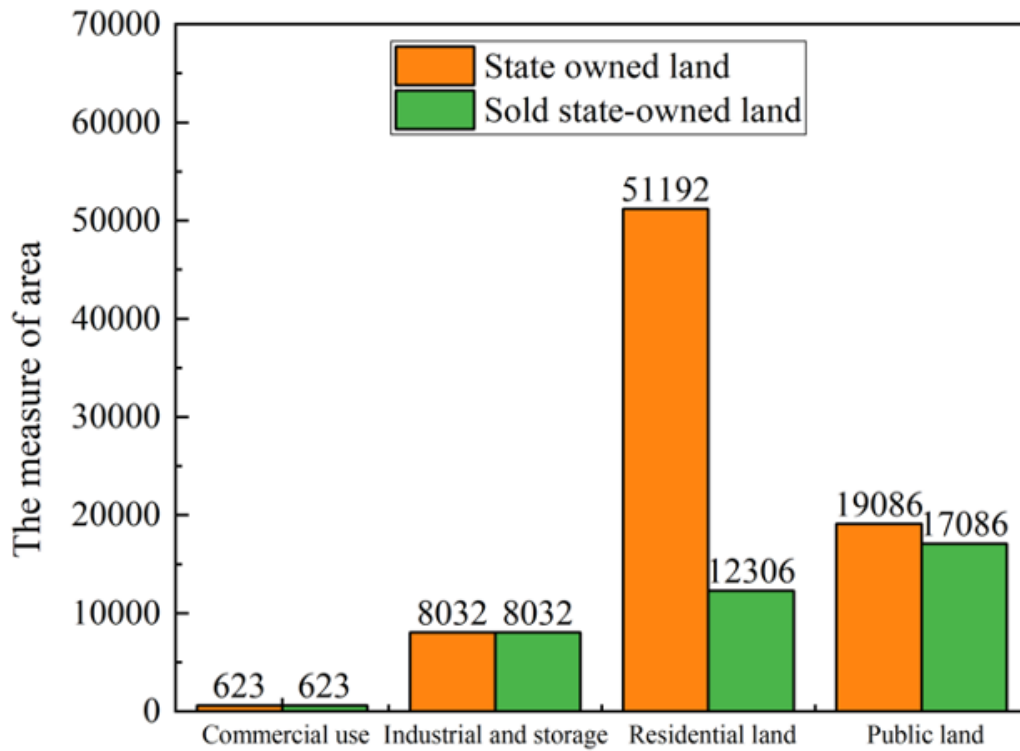


Figure 1. Changes in land resources

Table 1. Land transfer situation

type		Number of cases	Land area (hectares)	Land transfer price (ten thousand yuan)
Commercial use	retail commercial land	3	0.9894	926.34
	Wholesale commercial land	3	384	641.04
	Accommodation and dining	2	8.459	3,803.27
	Other commercial locations	8	15.274	10,533.02
Industrial and mining storage land	Industrial land	10	14.862	3,664.13
	Warehousing land	1	5.378	2,356.13
Residential land	urban residential land	21	37.246	106,072.31
public land	land for public facilities	1	10.256	0
	Parks and Green Spaces	3	47.645	0
	Scientific and educational land	2	5.328	0
	Press and publication land	1	396	0

After calculating the impact of the transfer of land use rights on the original ownership and use rights of the land, the transfer of land use rights resulted in a decrease of 146.2174 hectares of the original ownership of the land and a corresponding increase of 146.2174 hectares of land use rights. The accounting found that the land transfer income and all rights and interests of the country in the transfer of land use rights, the newly increased land transfer fee of 1,279,962,400 yuan, on the one hand, is included in the state-owned equity account to be collected and used reserves, and on the other hand, it is included in the state-owned assets account. Receivable natural resources taxes. By calculating the impact of the land transfer income received on the equity account and the asset account. On the one hand, the state-owned use reserve is transferred from the account of the reserve to be collected to the land resource reserve that accounts for the actual received reserve accounting for 97.57 million yuan of tax declared for the current land value-added tax. Included in the equity account to be received and to be used (land value added tax) and the natural resource tax (receivable tax) in the asset account, respectively, accounting for the current land resources related taxes and fees to the national equity account and asset account impact. The declaration and payment of urban land use tax and land value-added tax in the current period are consistent with the budget at the beginning of the year, and no adjustment is required. In addition to the declaration and payment of land value-added tax in the current period, a total of 279.56 million yuan of land use rights and interests have been realized. The reserve is transferred to the land resource reserve; on the other hand, the asset account is transferred from the natural resource tax receivable to the natural resource tax and the natural resource tax and the land resource reserve balance at the end of the year is 279.56 million yuan.

3.2. MINERAL RESOURCE ACCOUNTING

According to the investigation, a new mining right was newly approved in 2019, which is that a salt-making enterprise discovered a new basic reserve of mineral salt of 5,000 thousand tons and the enterprise applied for the mining right of the discovered mineral salt resources. The copper mining company in this area found that the basic copper reserves in the mining area of the company increased by 10,000 tons compared with the previous assessment, and reported it according to the regulations. After the dynamic adjustment of the reserves in the mining area, the whole is still owned by the mining company. The above two reserves increase, involving mining taxes and fees, shall be dealt with separately. In the same year, the inspection of mineral resources found that a certain enterprise adopted destructive methods during the mining process, which resulted in the destruction of coal resources. The basic reserves of affected coal were estimated to be 300 tons, resulting in a reduction of 300 tons of coal resources in the area compared with the development plan. According to the estimated loss of coal resources of about 2 million yuan, the enterprise was fined 1.5 million yuan. At the same time, no other mining enterprises were found to be illegally exploiting mineral resources, and they all carried out production in accordance with the mining license and annual plan. Affected by market fluctuations, the final declaration and payment of resource tax was 72.56

million yuan. In that year, the income from the assignment of mining rights was RMB 1 million, and the occupation fee for mining rights was RMB 9.64 million. The mining of mineral resources in the current year was carried out as planned, as shown in Table 2, and the changes in mineral resources during the year are shown in Figure 2.

Table 2. Changes in Mineral Resources

name	Beginning Reserves (kt)	Reserves sold at the beginning of the period (kt)	Proved new reserves (kt)	Illegal reduction of reserves (kt)	New transfer reserves (kt)	Development and utilization of reserves (kt)	Ending reserves (kt)	Transferred reserves at the end of the period (kt)
coal	25332	25211	0	300	0	980	24052	23931
copper mine	274604	263.996	10000	0	0	12983	271621	261013
zinc mine	121450	95.603	0	0	0	4623	116822	90975
Nickel Ore	113212	113.212	0	0	0	583	112629	112629
mineral salt	634224	622.008	5000	0	5000	3849	635375	623159

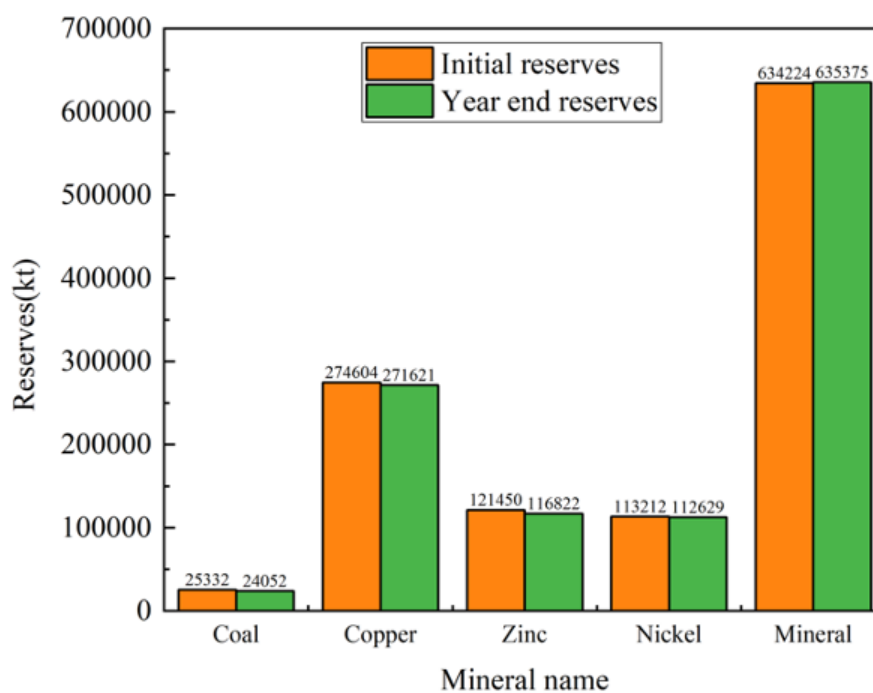


Figure 2. Changes in mineral resources

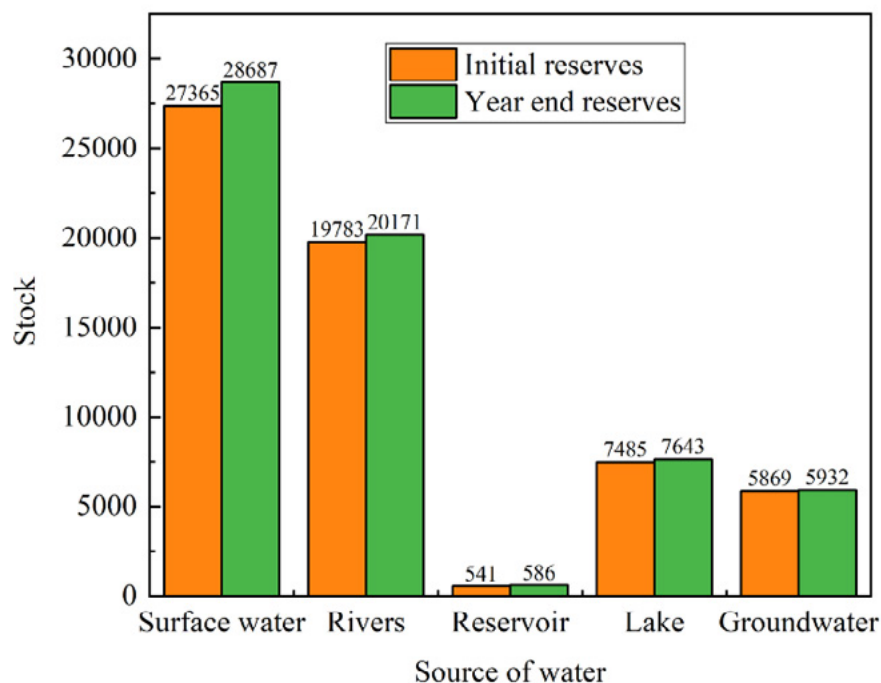
After accounting, it was found that a certain enterprise's destructive mining of coal resources resulted in a loss of 300 tons of coal resources. The destruction of coal resources resulted in a loss of 2 million yuan, which reduced the available coal resources in the future. It is the occupation of the available resources in the future period in the current period and should be included in the natural resources liabilities of the current period to make up for the shortage of future resources. The liability of 1.5 million yuan is included in the liability compensation fund by making up for the enterprise penalty; the remaining insufficient part should be borne by the natural resource owner, that is, the state and included in the liability compensation fund. The resource tax declared and paid in the year was 72.56 million yuan, an increase of 2.49 million yuan compared with the budget of 70.07 million yuan at the beginning of the year. The natural resource tax receivable and the reserve for use should be increased. In that year, the proceeds from the assignment of mining rights amounted to RMB 1 million, and the occupation fee for mining rights amounted to RMB 9.64 million. The total amount of natural resource taxes receivable and reserves to be collected for the current year should be increased by RMB 13.29 million. When the relevant taxes and fees are received into the treasury, the equity account is transferred from the reserve for use to the paid use reserve, and the asset account is transferred from the natural resource tax receivable to the natural resource tax and charge in the treasury and the mineral resources reserve at the end of the year. The balance is \$83.2 million.

3.3. WATER RESOURCE ACCOUNTING

According to the recorded data of the water conservancy department and hydrological department of the place, combined with the meteorological and hydrological conditions, the increase and decrease of water resources were sorted out as shown in Table 3. In 2019, there was 7% more rain than normal, 28 new industrial water use units were added, 1 million cubic meters of new water abstraction permits were added, and 9 million cubic meters of agricultural water abstraction permits were reduced. The annual declaration and collection of water resources fee is 69.4 million yuan. Compared with the budget data, an increase of 100,000 yuan is due to the payment of water resources fees by new water-using units, and a decrease of 40,000 yuan is caused by the reduction of water consumption by agricultural water-using units. The local water conservancy department found that the water resource of the lake was polluted by the enterprise, and the water quality was inferior to Category 5 water. The affected water resource was 2 million cubic meters, and the enterprise was punished by 1.6 million yuan according to relevant laws and regulations million. Based on this, the calculation of local water resources rights and interests is shown in Table 3, and the change in water resources during the year is shown in Figure 3.

Table 3. Changes in water resources increase and decrease

	beginning of the year stock	precipitation	inflow	regressor	water for live	Industrial water	agricultural water	ecological water	Year-end stock
surface water	27365	13048	73792	403	98	517	489	11	28687
river	19783	12971	55491	339	72	467	356	9	20171
reservoir	541	34	8503	52	31	16	167	2	586
lake	7485	44	9798	12	8	5	3	3	7643
groundwater	5869	0	6	0	3	3	0	1	5932

**Figure 3.** Changes in water resources

According to Table 3, the land increased water resources by 87,250 million cubic meters due to natural recharge such as precipitation and inflow in that year, increasing the water resources assets and the original ownership rights of water resources respectively. According to Table 3, the land reduced water resources by 85,062 million cubic meters due to natural reasons such as inflows in the current year, reducing water resources assets and original ownership rights of water resources respectively. In that year, 28 new industrial water-using units were added, the newly-added permitted water abstraction amount was 1 million cubic meters, and the agricultural water-use nuclear reduction of 9 million cubic meters of permitted water abstraction amount should be included in the original ownership rights of water resources and the

rights and interests of water resources use respectively. In that year, the water resources fee declared and paid for agricultural water use was 40,000 yuan less than the budget, industrial water was 100,000 yuan more than the budget, and the corresponding water resources paid use of public reserves and natural resources assets were adjusted. When the lake was polluted in that year, the polluted water resources could not be used, which reduced the water resources assets, and also affected the rights and interests of the water resources owners, deducting the water resources assets and original ownership rights. The loss and treatment cost caused by the pollution of the reservoir totaled 2.2 million yuan, of which the state was responsible for the rest, except for the 1.6 million yuan penalty imposed by the polluting enterprise.

4. CONCLUSION

From the perspective of ecological civilization, this paper is based on the public statistical data of a city in my country, combined with the management data, statistical ledger and other data obtained through repeated investigations, and organizes the corresponding data on land resources, mineral resources, and water resources. The natural resource management status of natural resources shall be accounted for in natural resource rights and interests. According to the collected data, the original ownership rights and use rights of land, minerals and water resources were accounted for. The main results are as follows:

1. After calculating the impact of the transfer of land use rights on the original ownership rights and use rights of the land, the transfer of land use rights resulted in a decrease of 146.2174 hectares of the original ownership rights of the land. The transfer fee was RMB 1,279,962,400, and the closing balance of natural resources taxes and fees and land resource reserves at the end of the year was RMB 279,560,000.
2. After accounting, it was found that a certain enterprise's destructive mining of coal resources caused a loss of 300 tons of coal resources and a loss of 2 million yuan due to the destruction of coal resources. This loss reduced the available coal resources in the future. Occupation should be included in the current natural resource liabilities to make up for future resource shortages.
3. According to the calculation, it was found that the water resources in this area increased by 87,250 million cubic meters due to natural recharge such as precipitation and inflow, respectively increasing the water resources assets and the original ownership rights of water resources. In the same year, the area decreased water resources by 85,062 million cubic meters due to natural reasons such as inflows, meters, reducing water assets and original ownership interests in water resources, respectively.

This paper takes land resources, mineral resources and water resources as the representatives to carry out the accounting of natural resources in a city, which still has some limitations. Because there are many kinds of natural resources, in the future, we will continue to complete the accounting of natural resources that are not mentioned, improve the accounting system of natural resources, and provide some theoretical guidance for the actual work.

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