

環保投資補貼與污染清除稽核政策 之分析*

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由於環保投資往往造成廠商成本負擔的增加，是以在缺乏實質且直接的經濟誘因下，廠商極可能會降低環保方面的投資，因而導致自然環境的污染及社會外部成本的發生。於是，公共政策的適當介入，似乎是不得不採行的必要手段。在過去的文獻中，有關政府對廠商的環保投資補貼政策，即存在相當多元化的見解與爭議。惟唯一可能的共識即在於，投資補貼政策應該有其他政策工具的配合，始能發揮預期的效果。有鑑於在環保議題上，補貼與稽核政策的結合與互動，在過去研究中尚未見有相關的文獻提出。本研究乃特別針對這兩項環保政策工具，對於廠商的環保投資與污染清除決策之影響，透過模式分析方式，釐清其間的交互作用情形，以期獲致可能的政策涵義。

關鍵字：環保投資、補貼政策、稽核政策

Investment, Subsidy, and Audit in Environmental Protection*

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ABSTRACT

While the investment in environmental protection, such as pollution-control equipment, can reduce the level of environment damage, it does increase the firm's costs. If there is no adequate incentive, the firm can choose to avoid those costs and not to make the investment necessary for environmental protection. Subsidy on investment in environmental protection and audit on pollution clean-up can be looked upon as important measures for eliminating or reducing costly externalities generated by optimizing economic firms. In this paper, we intend to examine the interaction between these two policy measures in order to bring to light some policy implications.

Key Words: Investment in Environmental Protection, Subsidy Policy, Audit Policy

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