

Study on Environmental Management and Value of Enterprises Based on Sustainable Development Strategy

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Abstract—Environment is defined as a new word in different disciplines and backgrounds. After a long period of struggle, including the industrial revolution, human beings have promoted the progress of society, and human beings have made very brilliant achievements in transforming nature and social economic development. At the same time, depletion of natural resources, global warming, desertification, increasing acid rain, dust storms, haze and living environment pollution also pose a real threat to our survival and development. This paper discusses the sustainable development strategy, strengthens the protection of human environment and rational utilization of resources, analyzes the environmental cost management and its influence on the enterprise value, and puts forward some suggestions. The model of transformation and development and the role of building environmental leadership are put forward. Finally, it is of great significance to inject the real social problem in the proposition of the value proposition of the enterprise management.

Keywords—sustainable development; enterprise cost management; environmental leadership

I. INTRODUCTION

Since the late last century, the western developed countries have gradually begun to pay attention to the environmental behavior of enterprises and started to clean up pollution. With the advent of the environment-friendly era, enterprise environmental management and green sustainable development have also become the focus of discussion in management academia. Countries have successively introduced more stringent environmental laws, by implementing environmental protection to save energy, to reduce the low efficiency of resources, to use market mechanisms to regulate the use of ecological resources, and to strive for the competitive advantage of various countries. Governments and people are also putting pressure on companies to protect the environment, forcing them to improve production and manage the negative impact on the environment. United Nations Conference on Environment and Development The conference opened the prelude to the environmental issues of global concern and stimulated the enthusiasm of the academic community on environmental issues. The existing energy and resources on the earth are limited, far from meeting the rapid development of human needs, so the use of environmental management protection is

an urgent and important positive role for the existing enterprises, domestic and foreign scholars from strategic management, international environmental law, Many aspects of public policy, such as economics, operational organization and management, study the relationship between enterprises and natural environment. Scholars in the field of strategic management discuss that different environmental strategies have different pressures and motivations to implement environmental strategies. Enterprise investment in "green development" is premature and unnecessary, not only to mention High operating costs of uncertainty, but also hinder the good development of enterprises. Another part of scholars believe that enterprises should not only fulfill the responsibility of good environment, but also have economic responsibility to stabilize the long-term development of enterprises. The research on environmental management is still in its infancy, mainly in the theoretical research. In the past two decades, the perspectives of domestic research and practice mainly focus on macro-level environmental regulation and environmental protection. It is also insufficient to analyze the sustainable competitive advantage from the point of view of the ability of green resources and environmental management. Under the background of world environmental strategic orientation, national environmental strategy requires balancing enterprises Environmental strategic business opportunities in the industry to make up for the lack of research in the past, improve production relations, should also assume the responsibility of maintaining and improving the ecological environment, and develop under the increasing environmental pressure of strict environmental laws and regulations and stakeholders. Environmental management is no longer a preventive mechanism for enterprises to avoid violating environmental laws, but an important way for enterprises to achieve sustainable development.

II. THE MAIN IDEA OF SUSTAINABLE DEVELOPMENT

In the rapid and full development of economy, ensuring the harmony between man and nature is the guarantee of the continuation of human immaterial cultural civilization, and is also the premise for the smooth progress of economy. The consumption of material resources, measured by the general production cost, has a great impact on the cost, while the

ecological environment has a long-term impact, and there will be many environmental problems in the future. At present, there is almost no dispute in the theory circle to quote the environmental cost in the enterprise cost accounting, but there are still different opinions in the scope of the environmental cost coverage. The ecological environment has the externality and is also the material nature of the environmental resources. The value is manifested in the land, water, air, forest and so on all have the service function, but to the non-material environment condition value measurement research achievement is relatively few, pays attention to the environment state not only manifests the human in the ecological environment research aspect, Also make its own in the current and future periods of influence. At present, the energy consumed by developed countries is mainly coal, oil and natural gas and other mineral energy sources. During combustion, a large amount of carbon dioxide is emitted into the atmosphere, and production and consumption will double every 5 to 10 years. When we are faced with a dilemma, we can only choose the latter. First, we should continue to develop at the expense of natural resources and unfettered destruction of the environment. Second, realize the coordination and sustainable development between man and nature under the condition of environmental protection and scientific utilization of resources. In the United Nations (Declaration on the Human Environment), it is also pointed out that "protecting and improving the human environment has become an urgent task for mankind." At present, it seems that protecting the environment has become an important criterion for weighing the performance of each country's government, and has also become an important slogan for each country to set up a good international image and fight for its people. In order to solve their own environmental management problems and fulfill their international environmental protection responsibilities, each country has further revised and issued more perfect and rigorous laws on the basis of its original laws. Provisions With the increasing awareness of green consumption, green economy, green food,

green innovation, environmental management system, green marketing and other corporate management and natural environment words appear, And the harsh trade market environment has made enterprises and other environmentalists, such as government and business circles, gradually realize that strengthening environmental management is an important measure to implement the strategy of environmental protection and sustainable development and to improve the strategic goal of ecological environment. Establishing a good relationship in the natural environment has an important impact on the establishment of sustainable competitive advantage. To classify environmental protection into the core operation and strategic management of an enterprise will help spur enterprises to initiate and actively improve environmental management.

III. VALUE ANALYSIS OF ENTERPRISE ENVIRONMENTAL COST MANAGEMENT

A. Concept

Environmental cost management is an organized and planned scientific management of environmental costs, such as prediction, decision-making, control, accounting, evaluation, etc. The goal is to improve the environmental benefit and realize the economic and environmental benefit by implementing the practice of cost management. In addition, the sustainable development of the enterprise depends on the environmental benefit. Only by balancing the relationship among the three, can the enterprise become a "long-lived" enterprise.

B. Being Divided According to Different Spatial Ranges

Under normal circumstances, if the perspective of environmental costs is different, the results of environmental costs will change. Environmental costs can be divided into internal environmental costs and external environmental costs, as shown in "Table I".

TABLE I. ENVIRONMENTAL COSTS

environmental costs	content	value
Internal environmental cost	Including costs of enterprise remediation and prevention of environmental damage caused by daily production, and costs of natural resources consumed by the enterprise attributable to the environmental costs of the enterprise	Because the depletion of natural resources is caused by the commercial activities of the company itself, the environmental cost accounting of the enterprise is also to reflect the environmental cost hidden in the traditional cost, which can better show the relationship between the economic and environmental benefits and the cost of the product.
External environmental cost	Economic activities of enterprises, but it is not possible to clearly measure the adverse environmental consequences that enterprises do not undertake for various reasons	It can improve the economic benefit of the enterprise, save the cost effectively, reduce or even eliminate the influence of the enterprise's activities on the environment.

C. Conclusion

In order to effectively implement environmental cost management, it is necessary to abandon the traditional method of environmental pollution treatment and to take action to manage the environmental costs of enterprises again. The enterprise is a profit-making economic

organization and should not first pay attention to the pursuit of economic benefits. More attention should be paid to the environmental expenditure generated by enterprise activities, and the improvement of environmental benefits will bring more benefits to enterprises. In order to accurately study the impact of business activities on the environment in the report,

the importance of environmental cost management has played a positive role.

In determining and measuring the environmental cost, we should look for the innovation way of the future environmental cost management development from the policy level according to the ecological environment influence is a whole and continuous characteristic. We should not only pay attention to the current environmental cost, but also pay attention to the overall and potential impact of the company's own business activities on the ecological environment, get the conclusion reflecting the environmental cost, and then use the environmental cost information to optimize the environmental decision. To promote the improvement of the ecological environment, at the legal level, international declaration and ISO14000 series environmental management international standards have been issued, as well as the laws and regulations of countries around the world to implement appropriate environmental cost management. Environment Practice shows that we should also have a forward-looking and global perspective on environmental cost identification and measurement. China has also formulated a series of environmental protection laws and regulations, stipulated penalties for violating these regulations, and made efforts to make the production and management activities of enterprises meet the requirements of the regulations and played a mandatory role. Enterprises manage environmental costs by improving the quality of environmental protection, so that pollution can also be better dealt with. This not only reduces the cost of environmental quality, but also reduces the cost of the whole enterprise. Through the use of advanced company transformation technology, Also raised the entire enterprise's profit margin, enhances the enterprise own competitive power.

Taking Sinopec, a large enterprise, for example, they comprehensively consider the entire production process, allocate possible future environmental expenditures and budget systems for entering product costs, and propose various feasible production plans to evaluate the value of each scheme. To control the environmental cost with the least cost, and to realize the management of the environmental cost by using the strategic cost management tool, so that the cost accounting and cost information collection of the enterprise can be more timely and accurate. A set of environmental cost accounting and management method is established, which reduces the environmental cost and improves the economic benefit. Sinopec launches "Energy-saving and increasing efficiency" Program to carry out Energy Saving and Emission reduction Environmental protection, through the practice of enterprise environmental cost management, is very prominent, but also for our country to promote ecological civilization and the implementation of green low-carbon strategy made its own contribution.

IV. THE INNOVATIVE ROLE OF ENVIRONMENTAL LEADERSHIP FACTORS

China's scholars' research on environmental strategy is still in the basic stage, mainly various theoretical studies. Most of them classify the concept of environmental strategy,

and the driving factor of environmental strategy is the pressure of institutional formation or the pressure of stakeholders, from the point of view of green resources of environmental management, The relationship between environmental strategy and enterprise competitive advantage is not deep enough, and the ability perspective analysis of sustainable competitive advantage is also scarce. If environmental management is a sustainable issue, then under the current concept of environmental cost management, the company's environmental cost accounting is also limited to the production process of some simple costs and expenses Such as sewage charges, green fees and other violations of national environmental law and other fines paid, can we in the procurement of materials and manufacturing finished products to include the resulting pollution and environmental costs? Pay attention only to the company's performance, and the lag of the environmental impact will make the accounting installment hypothesis basically invalid. It is difficult to measure and summarize the external environmental cost, but the enterprises pay less attention to it. If we can confirm it through qualitative and non-monetary data, and then change according to the technical conditions, we can effectively solve the problem of the gradual expansion of environmental cost measurement, which can promote the company environmental protection responsibility.

In a company's management, the core of leading people to progress and technological change is a good leader whose influence runs through the entire management process. In particular, the passion and effort brought by leadership can affect other people who do not want to do this or feel that they can't do it at all. The difference between leadership and management is that the basic function of management is to enable enterprises to operate in an orderly manner. And be able to deal with complex situations in a timely manner. And the basic function of leadership is to inspire and motivate, to respond to policy changes and sustain them to trigger sudden changes that can also stimulate others to practice challenging goals and volunteer in a way of making a great contribution in an organization. In the management community, it is considered difficult for an organization to succeed through the individual strength of a leader, and leadership requires mutual trust and understanding between the leader and his followers, emphasizing not only the importance of the individual but also the importance of the collective. Only mutual help can bring together the strength, the sense of identity of the leadership determines the whole process of influence, when the company encounters a specific problem, the actual leadership can provide practical guidance. If the implementation of environmental responsibility and implementation of environmental strategies in the industry neglects the attention of enterprises to environmental leadership, but on the other hand, it can also provide a direct and effective reference to the system Environmental leadership can influence the environmental awareness of individuals to encourage companies to achieve their green and sustainable development. Environmental leadership reflects the concern of business leaders on environmental protection and sustainable development. Environmental leadership is a dynamic process, which enables employees to accomplish tasks without affecting the natural environment.

On the basis of leadership, we should pay more attention to environmental protection and sustainable development, and pay more attention to the balance between economic performance and environmental performance when we pay attention to the complementary relationship between employee performance and organizational performance. Formulate more stringent environmental policies, guide companies to develop and produce green products and provide better environmental services. To enable businesses to live in harmony with nature, a leadership that focuses more on stimulating corporate green behavior and improving environmental efficiency. It is environmentally sustainable and is an important factor in the implementation of environmental strategies, while practicing and promoting the concept of low carbon. And the integration of environmental and social responsibility into business practice will have an important impact on sustainable development, we should focus on and develop this emerging leadership style, leadership is organizational capacity.

V. CURRENT SITUATION OF ENVIRONMENTAL MANAGEMENT IN ENTERPRISES

Effective restrictions on the cost of environmental resources should include punitive taxes, incentives and subsidies, and restrictive laws and regulations. However, the current environmental protection policy is not perfect, subsidies and tax guidance is not prominent, which greatly limits the protection of environmental resources. In addition, the public ownership of environmental resources causes enterprises to ignore the importance of environmental costs and pursue economic interests unilaterally. In the process of implementation of public policy, enterprises consume environmental resources in production and management, and share by the whole people through government governance, which leads to the loss of social benefits, which also leads enterprises to ignore the environmental costs, and also intensifies the excessive use of environmental resources. Therefore, the most important task of setting up environmental management department in Chinese enterprises is to deal with the restriction and prohibition clauses in environmental protection policy. In the increasingly stringent and increasingly stringent green consumer market, the market competition pattern has changed dramatically. We are beginning to face environmental protection and add a lot of green elements to compete for quality and differentiation. Provide more new opportunities and competitiveness for enterprises, reconsider the relationship between enterprises and the natural resources environment, and gradually discover that better strategic management behavior can effectively reduce the negative impact on the environment. Let your own strategic competition dominate, of course, this method will better affect the business management of the various The organizational phase and the development dimension, through the establishment of effective environmental policies and standards within the system, to better achieve sustainable development, which is an important component of development, It is the only way for society to pursue sustainable development in order to adapt to the change of mode. In the use of natural resources, enterprises will

inevitably have an impact on the environment. In formulating development strategies, they should not only contribute to the increase of social welfare, but also control the impact of the environment. From the aspect of market composition, it is uncertain whether competition can improve the environmental performance, because there are different research results in the existing literature. In some monopolistic industries, they always pursue higher standards put competitors in a vulnerable position, such as allowing R & D costs to invest in pollution reduction to exceed the costs of simply meeting environmental regulations. However, some studies have shown that there is an incongruous relationship between industrial concentration and innovation, in which many enterprises do not want to improve their ideas and are unwilling to implement a new type of innovation environment strategy. It is easy for competitors to prioritize environmental strategies to improve their market position in the industry. On the other hand, the carrying capacity of land is also critical to environmental justice. When land exceeds its carrying capacity, there is more waste and public health is more vulnerable to threats. . Now, because of the growing awareness of our people, the public is more willing to buy environmentally friendly products, feeling safer and reassured, and some consumers are willing to pay higher prices to increase the market share of environmentally friendly products. Each enterprise will adjust its production plan and environmental behavior accordingly. Because different industries have different demands on the environment, by creating better value of enterprise environmental behavior for customers, and creating higher performance for enterprises, Market orientation has gradually become an organizational culture. This green transformation of market demand makes it necessary for enterprises to meet the green consumption of consumers, not only to reduce environmental pollution, but also to improve enterprises' access to competition. Advantage, this promoted the circulation of rapid economy, balance ecological benefit and economic benefit, enterprise will maintain management for a long time.

VI. CONCLUSION

In conclusion, in order to promote economic development and enterprise management decisions, it is necessary to take full account of the impact of environmental factors. The pursuit of sustainable development is the only way for enterprises to achieve sustainable development strategies. In order for the company to gain a better competitive advantage in the market, through the implementation of environmental cost management, the whole ecological environment quality will also be improved. This kind of income is also related to the enterprise to a certain extent. This is also an important guarantee for the ecological environment to improve the sustainable development of enterprises. By expanding the range of environmental costs, the environmental benefits are more clearly defined, not only in increasing the expenditure of enterprises, but also in increasing the expenditure of enterprises on the other hand. The income of enterprises makes a better understanding of the environmental costs of the company; environmental impact has become an

important factor in the economic development of our country. Of course, environmental problems are accompanied by development. These changes can also increase the belief of stakeholders in environmental protection activities, that is, coordination of environmental costs, environmental investment and environmental benefits. With the concept of sustainable development becoming more and more popular, on the basis of ecological environment change, enterprise cost management innovation is carried out continuously according to the expanding environmental cost, so that the enterprise can obtain the important source of sustainable competitiveness. Actively implementing the Environmental Strategy can enable the Green products in the intensely competitive Market In a leading position and occupy the market, improve the utilization of resources, reduce production costs, improve the credibility of enterprises, improve the relevant laws and regulations, further improve the corresponding environmental cost accounting and management system, Develop environmental standards and guidelines for enterprises with different scale pollution and enhance the transparency of environmental cost information.

Under strong environmental leadership, enterprises must be customer-oriented and extend environmental management throughout the life cycle of products and services. Enterprises will apply existing environmental knowledge and environmental management experience to innovative management, focusing on the application of environmental resources and incentives for green innovation, Managers' awareness of environmental protection and attitude towards corporate environmental governance will affect the implementation of environmental strategies. Environmental leadership can regulate the long-term ecological sustainable development of green products. Environmental leadership is also a new leadership style in the field of enterprise management. Leading environmental protection initiatives and incentives affect the environmental behavior of enterprises and establish green enterprises. Industry culture and corporate culture not only express the values and behaviors of all employees, but also reflect the characteristics of enterprise management. It reflects the return of employees' labor, and the green enterprise culture also saves resources. This is a cultural atmosphere and management philosophy developed by the company in its long-term business processes, prompting the company to re-examine its environmental immoral behavior without sacrificing resources, environment and human health at the expense of economic growth. Taking full account of the moral standards of social responsibility and corporate culture and establishing complementary mechanisms for business operations and environmental protection, members of the organization can also be encouraged to work harder and seek convergence on the basis of compliance with legal interests of environmental laws and regulations. There are also great benefits in the environmental cost management of enterprises, which can also promote the harmonious development of the economic environment. It is hoped that future research can provide a more powerful premise for alleviating the relationship between economic development and environmental carrying capacity. We should also pay attention to the training of professionals, actively implement

the environmental strategy, and integrate "greening" into all aspects of enterprise management, so as to better fulfill the needs of environmental protection and sustainable development under the normal state of the new economy to enable it to achieve more green innovation management and sustainable development.

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