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**RESEARCH ON THE ELEMENTS OF ENTERPRISE ENVIRONMENTAL MANAGEMENT
UNDER THE CONCEPT OF GREEN DEVELOPMENT**

CHENG SHANYI, A. MURZIN
Southern Federal University, Rostov, Russia

Green development is the core embodiment of the concept of sustainable development, while environmental management is the core issue to achieve green development, and environmental management elements are the focus of environmental management research. This article analyzes the input of environmental pollution in China and Russia in recent years, draws out the elements of environmental management, and introduces the characteristics of each element of environmental management according to the progress of its own research, focusing on the environmental control and risk assessment that the author thinks are more critical. Finally, it summarizes the role of environmental management elements.

In the global economy, some problems of the natural environment are closely related to enterprises. The natural environment has become an important part of the enterprise investment decision-making, product development, production operation and other processes that need to be considered. My research field is the sustainable development management of enterprises based on green production. The implementation of green development concepts and environmental management of enterprises is one of the core issues of the research.

Overview. The environmental problem is a global issue. Take the example of China, the country with the fastest economic development in the last 40 years. From the establishment of the People's Republic of China in 1949, it has received support from other countries and established its own independent industrial system, built the local environmental protection system. Table 1 shows China's investment in environmental pollution and industrial pollution control in recent years.

Table 1. – China's environmental protection investment

Year	Total investment in environmental protection	GDP	Percentage
	Unit: 100 million yuan	Unit: 100 million yuan	
2010	7612.20	412119.30	1.85%
2011	7114.00	487940.20	1.46%
2012	8253.50	538580.00	1.53%
2013	9516.50	592963.20	1.60%
2014	9575.50	643563.10	1.49%
2015	8806.30	688858.20	1.28%
2016	9219.80	746395.10	1.24%
2017	9539.00	832035.90	1.15%

Data from China Statistical Yearbook

As shown in the table, China's total investment in environmental pollution control has increased year by year, from 761.2 billion yuan in 2010 to 953.9 billion yuan in 2017, an increase of over 25% in 8 years. When a country's investment in environmental pollution control reaches 2% to 3% of its GDP, the country's environmental pollution will be systematically repaired and improved, but the data shows that China's environmental pollution control investment accounts for the total GDP less than this ratio.

The following is the data of the Russian Federation. As a traditional industrial power, the data of Russia is very representative in Eastern Europe.

Table 2. – Russia's environmental protection investment

Year	Total investment in environmental protection	GDP	Percentage
1	2	3	4
	Unit: bln rubles	Unit: bln rubles	
2012	239.17	68103.45	0.35%
2013	254.38	72985.70	0.35%

Economics

The ending of table 1

1	2	3	4
2014	269.84	79030.04	0.34%
2015	292.07	83087.36	0.35%
2016	306.53	85616.08	0.36%
2017	320.95	91843.15	0.35%
2018	345.46	103861.65	0.33%
2019	374.41	109193.15	0.34%

Data from Russia Statistical Yearbook

As shown in the table, Russia's investment in environmental pollution control has also increased year by year, from 239.17 billion rubles in 2012 to 374.41 billion rubles in 2019, an increase of close to 60% in eight years, and the proportion of GDP has hardly changed. It's great chance for improvement and promotion.

Elements of corporate environmental management and control. It is a very important practical issue to study how companies can effectively implement environmental management and control activities. The goal of enterprise environmental management and control activities is to create enterprise value. Under this goal, if the enterprise separates environmental management and control activities from the overall enterprise management and control system, then even if the enterprise meets the requirements of the environmental protection system, the enterprise's value maximization goal can't be achieved either. Fundamentally speaking, enterprise environmental management and control activities are ultimately a tool to achieve the overall goals of the enterprise. The implementation of enterprise environmental management and control should be based on the overall management and control system of the enterprise. The elements of corporate environmental management control include green control environment, environmental risk assessment, environmental control activities, environmental statistical reports, and internal environmental supervision systems.

Green control environment. The control environment includes the external environment and the internal environment. As far as the internal environment is concerned, it mainly includes corporate governance, corporate organizational structure and corporate culture.

Environmental risk assessment. As a prerequisite for controlling risks and correcting deviations, the essence of risk assessment is to quantify the possibility of an event or thing and the severity of the loss it brings. Under the concept of green development, the use of environmental resources will increase the possibility of corporate violation risks. Based on environmental protection laws and regulations and corresponding environmental accounting reports, companies should accurately assess the possibility of various environmental risks and the severity of their consequences, and decide whether and how to take corresponding control measures.

Environmental control activities. Control activities refer to the adoption of control measures to effectively control risks within a tolerable range in a timely and effective manner on the basis of risk assessment. Companies should analyze the causes of discrepancies based on environmental risk assessment and related environmental accounting reports, and take effective measures in a timely manner to correct discrepancies, so as to ensure that sustainable development strategies are effectively implemented on the right track. Enterprise environmental risk control activities should at least involve three aspects: environmental asset safety control activities, environmental laws and regulations control activities and environmental information quality control activities.

Environmental statistics report. Information and communication are the key to the five elements of management and control. Effective statistics and reports are the prerequisite and guarantee for discovering various environmental risks, avoiding risks and responding to them.

Internal environmental supervision system. The internal environmental supervision system can ensure the long-term and effective operation of environmental management and control.

Conclusion. Green development is an inevitable trend in the economic development of all countries in the world. In addition to the government's leadership, companies should actively pay attention to the various elements of environmental management and control, so as to provide reasonable guarantees for corporate goals under the background of the concept of green development. The sustainable development of the global economy and society must start from the ecological environment, from the corporate world as the largest consumer of resources and the largest polluter, and achieve resource conservation and recycling through corporate-level environmental management, and achieve energy conservation and emission reduction so as to enhance the overall competitiveness of the company and achieve sustainable development.

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