# **Analysis and Countermeasures of Financial Management of Chinese Enterprises Based on Low Carbon Economy**

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**Abstract:** With the rapid development of industrial economy, China's low-carbon economy has been put on the agenda. As a new economic model, low-carbon economy affects the financial environment of enterprises under the low-carbon economy. The financial management field of enterprises should be adjusted, optimized and improved according to the core of low-carbon economy and the actual situation, and the focus should be changed into comprehensive ecological value for financial management. This paper analyses the impact of low-carbon economy on the financial environment of enterprises from the perspective of society, law, finance and policy, and expounds the financial strategies of enterprises.

## 1. Low Carbon Economy and Enterprise Financing Environment

With the rapid development of China's industry, the environment as the victim of rapid economic growth continues to deteriorate, and the utilization rate of resources is not high, while the low-carbon economy takes a strong and powerful new economic model as the global economy. In order to keep a firm foothold in the fierce competition and achieve sustainable development, enterprises should recognize their own actual situation and carry out targeted financial management mode in combination with the concept of low-carbon economic development. According to the actual situation of the enterprise and the concept of green sustainable development of low-carbon environment, the enterprise timely carries out the management of its own financial management mode, and creates the optimal solution of the enterprise's optimal financial management mode with the help of the policies conducive to the development of the enterprise under the low-carbon environment. Recognize the financial environment under the situation, greatly improve the financial management level of enterprises, and promote the development of enterprises [1].

The core guiding ideology of low-carbon economy is the concept of sustainable development. Under the guidance of the concept of sustainable development, the economic model based on low energy consumption, low pollution and low emissions is another significant progress of human society after agricultural civilization and industrial civilization. Through technological innovation, institutional innovation, industrial transformation, new energy development and other means, we can reduce the consumption of high carbon energy such as coal and oil, reduce greenhouse gas emissions, and achieve a win-win economic development pattern of economic and social development and ecological environment protection. The essence is the issue of high energy efficiency and clean energy structure. The core is the innovation of energy technology, system innovation and the fundamental change of the concept of human survival and development [2].

The financial environment of an enterprise refers to all kinds of conditions inside and outside the enterprise that affect the financial activities and financial management of the enterprise. The environment constitutes the objective conditions of financial activities. The merger, bankruptcy and reorganization of enterprises are still inextricably linked with the change of environment. Financial management environment mainly includes political environment, economic environment, legal

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environment and financial environment. The biggest limiting factor of the optimal financial management is the external environment, while the core factor of the optimal financial management is the economic environment.

## 2. Analysis of Financial Environment in Low Carbon Economy

#### 2.1 Financial Environment

In the era of sustainable development of low-carbon economy, the financial sector has also begun to pay attention to low-carbon energy technology and the cultivation of low-carbon green environmental protection industry. To promote the development of low-carbon energy system, green environmental protection and low-carbon industrial system and green environmental protection technology by innovation of low-carbon and green in the financial field, so as to promote the change of low-carbon and green development direction of enterprises. Strategic investors in the financial sector are marching towards the low-carbon green environmental protection industry, and increasing their capital investment in the low-carbon green environmental protection industry. Enterprises that develop low-carbon energy systems and low-carbon technologies (such as energy conservation and emission reduction) become the investment objects. Financial institutions also began to explore the distribution of green financial products and green low-carbon financial services. The financial product development of British financial institutions has focused on green financial projects, such as green bonds, green insurance, green loans, green securities, etc. Banks set up environmental protection funds or create welfare for the public through low-carbon services. All of the above shows that in the future, the focus of financial resources will gradually turn to the enterprises with enthusiasm for the development of low-carbon green environmental protection technology and the improvement of low-carbon energy system [3].

#### 2.2 Social Environment

Under the green and low-carbon economy, the change of social environment has brought about the change of consumption concept of social masses, and green and low-carbon consumption has been deeply rooted in people's minds. Low carbon consumption is the basis of the development of low carbon economic model. In essence, low-carbon consumption mode is the embodiment of social mass consumption values, and establishes the concept of green environmental protection and low-carbon consumption. Low carbon consumption represents the harmonious symbiotic development of human and nature, social economy and ecological environment. Now, under the low-carbon economy, if enterprises want to stabilize their feet and expand market space, they should comply with the needs of the public consumption mode in the green and low-carbon era, and operate green, low-carbon, environmental friendly and recyclable products. Enterprises should strengthen their sense of social responsibility, and carry out self-transformation and upgrading according to the change of consumption mode of the public, so as to meet the needs of enterprise development and their own optimization and upgrading [4]. With the rapid development of green, environmental and low-carbon economy, only by expanding the production and upgrading of green, low-carbon and environmental protection and recycling products, can enterprises gain a greater position in the market share and occupy a larger share. In terms of service, provide more targeted green and low-carbon environmental protection services for social market consumers, so as to achieve greater benefits for the public in the era of low-carbon economy, lay a good foundation for the development of low-carbon consumption mode, promote the low-carbon economy with greater efficiency, and promote the optimization and upgrading of their own enterprise development [5].

## 2.3 Policy Environment

Under the low-carbon economy, it will affect the policy environment. As a new economic implementation mode, the low-carbon economy mode needs more support and guidance from the government. The development of low-carbon economy has become an urgent economic development in the global scope. Governments of all countries have implemented a series of

policies and measures to promote the development of low-carbon economy, which has a restraining and supervising role in the development of low-carbon economy of enterprises. The government has put forward policies to save energy and reduce emissions, promote the development of new energy technology, and greatly promote the development of low-carbon economy. The state increases subsidies to environmental protection enterprises by means of rewards and subsidies, and guides them to embark on the road of energy conservation and emission reduction. On the basis of limiting carbon emissions, we should promote economic transformation and development, pay attention to the use of economic restructuring, and guide Chinese enterprises to take the path of innovative development [6].

## 2.4 Legal Environment

The impact of low-carbon economy will have a certain impact on the legal environment. The government's support for low-carbon economy has been strengthened, and relevant laws, regulations and policies have been issued, which has increased the use cost of high energy and carbon emissions. The tax plan of enterprises will also be affected, which should be adjusted with the carbon tax plan under the low-carbon economy. The increase of carbon tax increases the tax burden of export enterprises, and the competitiveness of their own products declines. Financial management departments of enterprises should combine their own actual situation to strive for tax preference in carbon emission tax [7]. With the government's support for low-carbon economy strengthened, the raw materials of enterprises have been significantly reduced, which has increased the financial burden of enterprises, and the financial cost has increased. With the promotion of the implementation of the carbon emission restriction policy, if enterprises exceed the carbon emission limit, they will be punished by fines and higher carbon emission tax, which increases the financial cost, affects the financial management plan of enterprises, promotes enterprises to march into the field of low-carbon and green environmental protection, develops the green environmental protection industry, improves the low-carbon energy system, develops new energy technology and technological system innovation, To promote the optimization and upgrading of the enterprise itself. In order to promote the low-carbon economy with low emissions, laws and regulations and policies have been issued, focusing on the development of low-carbon technology, promoting the concept of green environmental protection and low-carbon, and corporate finance should also be adjusted and upgraded with the pace of the low-carbon economy, promoting the competitiveness of enterprises in the low-carbon economy, and optimizing their products and services.

#### 3. Under the Low-Carbon Economy, the Countermeasures of Enterprise Financing

## 3.1 Integration of Low-Carbon Financing Concept

In the era of low-carbon economy, enterprises should integrate the idea of low-carbon financial management into the idea of enterprise financial management. Financial management plays an important role in the stable development of enterprises in the big competitive market. Only by improving the financial management level and reducing the financial cost of enterprises, can enterprises stand firm in the fierce competitive market, change the old concept of financial management in time, conform to the big times, fully integrate the financial concept of low-carbon financial management, and pay attention to financial management and low-carbon The comprehensive application of financial management concept will make a more reasonable and meticulous financial management plan, guide enterprises to move forward to the trend of low-carbon economy, and achieve the financial management objectives of enterprises. In addition to establishing low-carbon risk concept, we should also establish low-carbon tax planning concept, emphasizing the new milestone of promoting the whole process of production, operation and management of enterprises to the development direction of low-carbon economy.

#### 3.2 Establish a Complete Low-Carbon Financial Management System

To promote the development of enterprises towards low-carbon economy, the development of financial management level has a long way to go. To promote the level of financial management, we should establish a sound low-carbon financial management system, a low-carbon financial budget plan project, comprehensively consider how to obtain the maximum preferential under the carbon emission tax, integrate the budget plan of new energy technology development of low-carbon green environmental protection products, develop strictly, and establish a flexible low-carbon incentive mechanism to improve the financial performance of enterprises The work enthusiasm of the managers will promote the green and low-carbon economic development of the enterprise and improve the low-carbon financial management system of the enterprise [8].

## 3.3 Improve the Evaluation System of Green Financial Management of Enterprises

The emergence of low-carbon economy as a new economic pattern, facing the fierce market competition pressure, enterprises should pay more attention to their own adjustment and development. Financial management plays a significant role in the survival and development of the whole enterprise. We should pay attention to the scientific and reasonable application of the management system and management system in this regard, build and improve the green low-carbon economic financial management evaluation system, promote the development of the enterprise and its own development and upgrading, and promote the improvement of the financial management efficiency and product service optimization of the enterprise. In the era of low-carbon economy, enterprises combine their own enterprise development and actual market conditions to optimize and upgrade products, process and adjust products, improve the evaluation system of enterprise green financial management, and integrate the overall green finance, so as to comprehensively adjust and measure the green financial low-carbon products, development costs and asset liquidity of enterprises, and promote the adjustment of product structure of enterprises To promote and optimize the development of green finance and low-carbon economy of enterprises will help enterprises to stand firm under the new economic model of low-carbon economy. In the process of developing low-carbon economy, enterprises should take the sustainable concept as the development core, the core concept of low-carbon economy as the guide, and the development of low-carbon economy as the goal [9].

In the aspect of corporate finance, we should pay attention to the investment and technology research and development in the field of new energy technology. First of all, we should give support to the technology level of the company, and transform and upgrade the operation and production mode of traditional enterprises to the new low-carbon economic mode. Only by building a financial management system can we promote the transformation of enterprises to a low-carbon economic model and improve the overall financial management level of enterprises. Enterprises need to build a green system for the development and implementation of green financial management in combination with the actual development of their own market, take the research and development of green and low-carbon products, consumption and social construction of promoting low-carbon and green environmental protection as the enterprise objectives, and emphasize the optimization of low-carbon economic and green development of enterprise economy to promote the sustainable development of enterprises.

#### 4. Conclusion

With the continuous development of low-carbon economy as a new global economic model, only by combining their own situation and promoting the implementation of low-carbon economy, can domestic enterprises enhance their own strength, improve market competitiveness and achieve development in the enterprise market. Low-carbon economy not only needs the strong support of the government, the promulgation of relevant policies and laws and regulations, but also needs the effective implementation and development of low-carbon economy. Only by implementing the scientific development of low-carbon financial management level, can we promote the continuous

development of the comprehensive strength of enterprises, realize the significant improvement of efficiency, and the smooth transformation and upgrading of enterprises under the new economic model to obtain a strong competitive advantage. Low carbon economy is the main development trend at present and in the future. If enterprises want to achieve sustainable development, they must fully analyze the impact of low carbon economy on the financial environment of enterprises in policy, finance and society, and formulate a sound green financial management mode to ensure that enterprises can achieve economic benefits and environmental benefits at the same time. With more and more attention paid by the state to the development of low-carbon economy, under the support of policies and finance, enterprises should keep pace with the times. Under the impact of the low-carbon economy era, enterprises should develop low-carbon products, environmental protection production, energy conservation and emission reduction, promote the development and utilization of new energy, so as to make enterprises invest the least money and obtain the greatest economic benefits. At the same time, the enterprise should remedy its own shortcomings, choose the green industry, do a good job in the low-carbon economic environment with enterprise financial management measures, which will help enterprises to better develop in the low-carbon economy.

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