High Tech Enterprise Eco Strategy Performance Evaluation Index System

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Abstract. The performance evaluation index system of high-tech enterprises' ecological strategy should embody the requirements of stakeholders on their ecology. The investment and effect of the high-tech enterprises' ecological strategy will balance between the social public stakeholders, the stakeholder of corporate financial control, the stakeholders of the product users, and the supervisors. The performance assessment in the ecological strategy of high-tech enterprises is to take the social ecological responsibility from the high-tech enterprise as a main body of the society. It should not only pay attention to the economic benefits brought by its own production and management behavior, but also pay attention to the ecological situation of other subjects and even the whole social environment. Ringing. Building a balanced scorecard based eco strategic performance evaluation index system based on the Balanced Scorecard needs to take into account the interests of the public, corporate financial control, product users, supervisors and other subjects. On the one hand, the high technology enterprises should strengthen the implementation and control of the ecological strategy, and on the other hand, the high-tech enterprises can also make it possible. A clear understanding of their ecological strategic performance and the impact of performance, and effectively improve the enthusiasm, challenge, satisfaction and achievement of the ecological work of high-tech enterprises.

Introduction

The performance evaluation index system of high-tech enterprises' ecological strategy is an important part of the performance evaluation report of high-tech enterprises' ecological strategy. Scientific and high-tech enterprise ecological strategy performance evaluation index system can let all walks of life comprehensively evaluate the legality and rationality of the formulation and implementation of high-tech enterprises' ecological strategy and promote the sustainable improvement of the ecological strategy of high-tech enterprises. Therefore, building a scientific performance evaluation index system of high-tech enterprises' ecological strategy is very important for the evaluation of high-tech enterprises' ecological strategy performance.

The Structure of the Performance Evaluation Index System of High-tech Enterprises’ Ecological Strategy

The performance evaluation index system of high-tech enterprises' ecological strategy should reflect the requirements of stakeholders on their ecology. The public undertakes the external effects of the production and use of high-tech enterprises, and can only promote the ecological strategy of enterprises to meet the requirements of the overall development of the society by promoting laws and regulations, policy guidance and so on. Therefore, the ecological requirements of the public to the high-tech enterprises are the most important stakeholders of the ecological strategic performance evaluation index system, and their demands constitute the core indicators of the evaluation of the ecological strategy performance of high-tech enterprises. The financial rights subject of the managers, shareholders and creditors of the high-tech enterprises actually control the production and operation activities and financial activities of the enterprises, and there are common interest demands in the income of the enterprise before the tax. Under certain technological level, the higher the cost of
making and implementing the ecological strategy of high-tech enterprises, the lower the pre-tax earnings. Therefore, the management of high-tech enterprises, shareholders and creditors in the ecological strategic performance evaluation index system belong to the same stakeholders, and their demands constitute the main indicators of the evaluation of the ecological strategy performance of high-tech enterprises. The users of high-tech enterprises pay the purchase price of high-tech products and assume the main ecological responsibilities in the process of using them. The performance evaluation index system of high-tech enterprises' ecological strategy should include elements reflecting the ecological needs and ecological conditions of users of high-tech enterprises. The product users of high-tech enterprises can not only influence the ecological strategy of high-tech enterprises by promoting laws and regulations, but also vote on the market conditions of high-tech enterprises by buying their products. Therefore, the product users of high-tech enterprises are a stakeholder in the evaluation of the ecological strategy performance of high-tech enterprises, and their demands constitute an important index for the evaluation of the ecological strategy performance of high-tech enterprises. Regulators are other stakeholders of high-tech enterprises' ecological strategy performance evaluation. The goal of the supervisor is that the whole society is harmonious and stable. Regulators can exercise certain discretionary power within the scope of laws and regulations, and have an important impact on the ecological strategy of high-tech enterprises. Its appeal constitutes a rigid index for the evaluation of the ecological strategy performance of high-tech enterprises.

From the two stages of the formulation and implementation of the ecological strategy performance evaluation of high-tech enterprises, the evaluation index system of the ecological strategy performance of high-tech enterprises should be divided into the ecological strategy performance evaluation index formulated by high tech enterprises and the performance evaluation index of the high-tech enterprises implementing the ecological strategy. Obviously, the eco-strategic performance evaluation index system made by high-tech enterprises is a public report to the society as part of the ecological strategic planning of high-tech enterprises, indicating the "commitment" of the high-tech enterprises to the ecological strategy. The performance evaluation index system of the high-tech enterprises to implement the ecological strategy is a part of the implementation report of the high-tech enterprise ecological strategy to the society, indicating the impact of the production and operation of high-tech enterprises on the ecological environment. The performance evaluation index system of high-tech enterprises to implement ecological strategy and the index system of ecological strategic performance evaluation made by high-tech enterprises are not only close to the index, but also should be close to the index value. The farther from the two, the greater the difference between the implementation of the high-tech enterprise and its "commitment", and the smaller the gap between the two, the more the implementation of the high-tech enterprise is in conformity with its "commitment".

From the point of view of the investment and its effect, the evaluation index system of the ecological strategy performance of high-tech enterprises should reflect the investment produced by the ecological strategy of high-tech enterprises to meet the requirements of all stakeholders, and the benefits of all stakeholders brought by these inputs. The investment and effect of the high-tech enterprises' ecological strategy will balance between the social public stakeholders, the stakeholders of corporate financial control, the stakeholders of the product users, and the supervisors. The purchase price paid by the product user is the source of the main income of the enterprise's financial rights, and the enterprise financial authority can control the production cost to regulate the ecological influence of the product to the user; the public bear the external influence of the product to the environment, and the influence of the product production and use process to the ecological environment is restricted by the laws and regulations; Managers rely on the taxes of businesses and users, and also rely on the social identification of the public.

**Based on the Balanced Scorecard to Build High-tech Enterprise Eco Strategy Performance Evaluation Index System**

The Balanced Scorecard selects performance indicators from four aspects of finance, customers,
internal operation processes, learning and growth. It can avoid misleading the enterprise by using financial indicators alone. For example, the financial indicators pay too much attention to the short-term goals and fail to consider the deep reasons that affect the enterprise strategy; at the same time, the financial indicators are general. At the end of the term, it will affect the timeliness and objectivity of information. On the basis of the four dimensions of the balanced scorecard, the key performance index is the center of gravity, which combines the strategic objectives of the enterprise with the performance appraisal target of the high-tech enterprise's ecological strategy. In a certain degree, the combination of the long-term goals, the short-term goals, the financial indicators and the non-financial indicators is formed to a certain extent. The design of performance index is guided by the strategic goal of the enterprise and from the four angles of the balanced scorecard. On the basis of reasonable cause and effect hypothesis and deep understanding of business, the key success factors of each angle of the enterprise are determined as the executive goal of the company level, that is, the strategic target is concretely carried out from the four angles of the balanced scorecard. On the basis of the ecological strategy of high-tech enterprises, the key performance evaluation indexes in the ecological strategy performance evaluation are extracted, and the ecological strategic objectives of the enterprises are combined with the objectives of the relevant stakeholders.

The evaluation of enterprise strategic performance is very different from the performance assessment in the ecological strategy of high-tech enterprises. The former performance assessment is mainly the evaluation and management of the production and management of the enterprises as the main body of the market and the financial results of the enterprises. The performance assessment of the latter is aimed at the high-tech enterprises. The assessment of the ecological strategy is formulated and implemented. The results of the assessment are combined with the implementation of the social responsibility of high-tech enterprises, and the strategy for the development and implementation of the high tech enterprises to meet the social ecological requirements. This makes the high-tech enterprise ecological strategy and enterprise strategic performance evaluation index system have great differences. The enterprise strategic performance assessment may only care about the results of the enterprise as a market subject to continue to develop and return to the investors. The factors related to the index are mainly the situation of the enterprise itself in the market, such as the market share, the rate of return on investment and so on. The performance assessment in the ecological strategy of high-tech enterprises is to take the social ecological responsibility from the high-tech enterprise as a main body of the society. It should not only pay attention to the economic benefits brought by its own production and management behavior, but also pay attention to the ecological situation of other subjects and even the whole social environment. Therefore, the factors involved in the key indicators of the eco strategic performance evaluation index system of high-tech enterprises should include the specific manifestations of these factors in the ecological strategy of high-tech enterprises (the result indicators) and the cause of the results (leading indicators). At the same time, the ecological strategy performance evaluation index system of high-tech enterprises must also be considered: with the dynamic changes in the social ecological strategy, the corresponding assessment indicators will change.

A high tech enterprise's ecological strategy performance evaluation index system must be supported by the social law system and the public. The performance of the high technology enterprise must be reflected by the social responsibility and social responsibility he has acquired, so as to mobilize the enthusiasm of the high-tech enterprises to bear the ecological responsibility. Encourage hi-tech enterprises to actively improve the resources and capabilities needed to fulfill their ecological strategy and accomplish their strategic objectives efficiently.

In general, the idea of constructing an eco-strategic performance evaluation index system based on the Balanced Scorecard needs to take into account the interests of the public, the financial authority of the enterprise, the user of the product, the supervisor and so on. Therefore, the aim of the design of the ecological strategy performance evaluation index based on the balanced scorecard is to make the high-tech enterprises understand how the enterprise production and operation action, the social responsibility and the ecological strategy are connected. Through the measurement of four
dimensions, it eventually makes the high-tech enterprises clear how their work has an impact on the ecological situation of the society, and how much the impact is, so as to achieve the corresponding social recognition. In the concrete evaluation, we consider the two stages of the establishment and implementation of the ecological strategy of high-tech enterprises, first from the evaluation of the indicators, and then according to the strategic objectives of the company and the social ecology of the leading and result indicators to assign weights to the level of allocation. It can be shown in Figure 1 that the design process of an eco-strategic performance evaluation index system based on a balanced scorecard for high tech enterprises has been designed to effectively unify the company's operating behavior, social responsibility and ecological strategy.

**Build an Eco-strategy Performance Evaluation Index System Based on the Balanced Scorecard**

The ecological strategic goal of high-tech enterprises is to improve the degree of public recognition of the enterprise, the achievement of the goal is the performance of social responsibility, that is, to meet the requirements of laws and regulations and the expectations of the public, and the success of the finance depends on the balance of interests among the customers, the financial control of the enterprise, the public and the supervisors. As the requirements of laws and regulations and the expectation of the public will be provided with the progress of social and economic technology, the high technology enterprises must continuously improve the index system of ecological strategy performance evaluation in order to improve the performance of social responsibility, and increasing the investment in ecological protection and ecological management of high-tech enterprises is the necessity of improving the ecological strategy performance.

In formulating the relevant performance indicators of the performance evaluation index system of high-tech enterprises' ecological strategy, first of all, the strategy is carried out from the four angles of the balanced scorecard. On the basis of reasonable cause and effect hypothesis and deep understanding of business, the key enterprise success factors (CSF), which are undertaken by the high-tech enterprise ecological strategy, are determined and then combined. High tech enterprises are faced with the actual situation of the ecological laws and regulations and the expectations of the public, and the key performance indicators (KPI) for the ecological strategy are formulated. The relationship between the eco strategy objectives of high tech enterprises, the balanced scorecard, the key success factors and the key performance indicators can be expressed in Table 1.

<table>
<thead>
<tr>
<th>Strategic objectives of enterprises</th>
<th>The four dimensions of the Balanced Scorecard</th>
<th>Key success factors of enterprise (CSF)</th>
<th>KPI</th>
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<td></td>
<td>Corporate social responsibility</td>
<td>Total custome</td>
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<td>Promoting the public recognition of the degree of the enterprise</td>
<td>Social public satisfaction</td>
<td>The number of public complaints accounts for the proportion of the industry</td>
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<td></td>
<td>Performance of social responsibility</td>
<td>Social responsibility input growth</td>
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<td>Finance</td>
<td>Sales growth</td>
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<td>Sales volume</td>
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<td>Profit growth before and after tax</td>
<td>EBIT</td>
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<td>Net profit increase</td>
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<td>Internal operation</td>
<td>Sales success rate</td>
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<td>One sales success rate</td>
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Table 1. Form Target to KPI.
In the specific performance appraisal, we first assign weights to each index. According to the different strategic priorities of enterprises in different periods, the importance of various indicators is different. The design methods of index weight mainly include mathematical method and empirical method, such as analytic hierarchy process (AHP), the latter such as Delphi method, brainstorming method, etc. In this case, we use empirical method to establish social responsibility, accounting for 31% of the four dimensions, accounting for 20% of the share of finance, 25% of internal operations, and 24% of learning and growth. The increase in profit accounted for 30% of the financial indicators, and the ratio of net profit to sales and the net profit margin of the same industry accounted for 35% and 65% of the increase in profit rate respectively, and the others were analogous; then, each assessment index of high-tech enterprises and their ecological strategies was scored; and the ecological strategy of high technology enterprises was calculated by the addition of addition rules. Finally, according to the comprehensive score, we can infer the ecological strategy performance of high-tech enterprises.

The ecological strategies of different enterprises in different periods are different. According to the change of the ecological strategic focus, the key success index of the enterprise is set up from the four dimensions of the balanced scorecard, and then the performance evaluation index of the high-tech enterprise is extracted by the comprehensive consideration of the actual operation state and the key performance evaluation index method. It can keep the comprehensive advantage of the balance scorecard. At the same time, it simplifies the design program; on the one hand, it encourages the high-tech enterprises to strengthen the implementation and control of the ecological strategy. On the other hand, the high-tech enterprises can clearly understand their ecological strategic performance and the impact of performance, and effectively improve the enthusiasm, challenge, satisfaction and achievement of the ecological work of high-tech enterprises.

Reference
