

Research on the Impact Mechanism of Environmentally Sensitive Areas on Corporate Environmental Responsibility— —The Intermediary Role Based on Institutional Pressure

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ABSTRACT. *In China, with economic development and technological progress, people's awareness and demands for environmental protection are becoming stronger and stronger. Enterprises as the main source of power for economic growth bear the expectations and requirements of environmental protection from society. In recent years, although overall corporate social responsibility has shown a gradual upward trend, at the moment when environmental issues are receiving more attention, the implementation of environmental responsibility as one of the dimensions of corporate social responsibility is not optimistic. Various social surveys and research indications indicate that In practice, a considerable number of enterprises have not yet undertaken their own environmental responsibilities, and there are also phenomena such as false disclosure in enterprises that have fulfilled their environmental responsibilities. Existing research shows that geographical factors have an important impact on the performance of corporate social responsibility. In view of this, this article focuses on the implementation of corporate environmental responsibility in environmental governance. From the perspective of ecological civilization, environmentally sensitive areas are used as the starting point, combined with institutional theory Stakeholder theory, in-depth analysis and combing the driving factors of corporate environmental responsibility. On this basis, through the comparative analysis of typical cases, it is found that the reason why environmentally sensitive areas have an impact on corporate environmental responsibility is mainly due to the intermediary role of institutional pressure between the two. The former's high quality requirements for the environment affect the surrounding interests The composition and attention of stakeholders, which in turn affect the intensity of institutional pressures required by companies within geographic boundaries to assume environmental responsibility, ultimately improve the performance of corporate environmental responsibility in the region and achieve a win-win situation between ecological governance and economic performance.*

KEYWORDS: *Environmentally sensitive areas, corporate environmental responsibility, legalization, institutional pressure*

1. Introduction

With the rapid growth of the national economy and comprehensive strength, while the contradiction between humans and the natural environment is prominent, ecological environmental pollution is gradually being paid attention to as a by-product of economic growth. Obviously, ecological deterioration and lack of resources have become an urgent problem to be solved in the realization of sustainable development in various countries. As the main force of national economic development, enterprises have an inescapable responsibility. In recent years, the level of corporate social responsibility in China has generally been on the rise. However, as one of the dimensions of social responsibility, environmental responsibility is still unqualified in most companies, and the lack of corporate environmental responsibility is serious [1] Non-environmentally friendly raw materials, etc. [2]. Regarding the research on the driving force of Chinese corporate environmental responsibility, the existing literature is mainly based on the perspective of external pressure. From the perspective of external pressure, scholars believe that since China is now at a critical stage of economic transition, a top-down hard political system is the most effective way to promote companies to fulfill their environmental responsibilities. Studies have also shown that even when national economic policies are isomorphic, the environmental strategic choices and environmental responsibility fulfillment of enterprises across China are very different [2]. Some scholars believe that the public's green awareness and media disclosure play an important role in forcing companies to fulfill their environmental responsibilities [3]. In this context, how to promote the effective implementation of environmental responsibility by enterprises has become a key issue for scholars at home and abroad.

In China, the construction of ecological civilization as an important component of the country's overall layout has received widespread attention from all walks of life in recent years, and special actions for environmental protection and governance are in full swing. The "Green Shield 2018" nature reserve supervision and inspection special action, composed of seven departments including the Ministry of Ecology and Environment, the Ministry of Natural Resources, the Ministry of Water Resources, the Ministry of Agriculture and Rural Affairs, the State Forestry and Grassland Bureau, the Chinese Academy of Sciences and the National Oceanic Administration Environmental issues related to nature reserves have been the most comprehensive and extensively blamed in history. It can be seen from this that remediation of pollution in environmentally sensitive areas is a key link in national ecological civilization construction. With the extensive economic growth mode gradually changing to a steady growth rate of the eco-economic development model,

the central government maintains high pressure on local governments' "negligence" and the lack of corporate environmental responsibility.

In view of this, this article will be based on the theory of stakeholders and the new institutional theory, the theoretical analysis of the intermediary role of institutional pressure in environmentally sensitive areas and other natural factors affect the degree of corporate environmental responsibility fulfillment. Existing literature research shows that institutional pressure is an important factor that affects corporate social responsibility behavior, but few studies have pointed out the driving factors of institutional pressure, that is, in what ways and ways does institutional pressure affect environmental responsibility. Therefore, this article first sorts out the legalization mechanism of corporate environmental responsibility from the perspective of ecological civilization, and recognizes that the current practice of corporate environmental responsibility in China requires the restraint and regulation of external pressure; second, the system of corporate environmental responsibility. Analyze and define the connotation and dimensions of stress; again, discuss the intermediary mechanism of institutional pressure between environmentally sensitive areas and corporate environmental responsibility in combination with the typical cases of environmental responsibility "red and black list" companies in China; And summarize.

2. Legalization mechanism of corporate environmental behavior from the perspective of ecological civilization

2.1 Legalization of corporate environmental behavior

The legitimacy mechanism is an important product of the new institutionalist theory and one of the important concepts of organizational sociology. Suchman (1995) defines legitimacy as "action or individual is a universal concept worthy of being expected in the social structure system of norms, values, beliefs and definitions." Chinese scholar Xueguang Zhou (2003) views legitimacy from the perspective of social recognition. Sexual definition, that is, the institutional force that induces or forces an organization to adopt an organizational structure that has legitimacy in an external environment. Legalization is the process by which enterprises continuously adjust their organizational structure and strategic choices to achieve legal status in order to meet the requirements and expectations of the social institutional framework. Research scholars of corporate social responsibility represented by Bowen, Carroll, Davis believe that the scope of corporate social responsibility is not fixed, but that the social role played by the company and the social responsibility undertaken by the company will increase with economic development and social expectations. The increase is constantly expanding. (Bowen, 1953; Carroll, 1979; Davis, 2002) After the reform and opening up, China's economy has entered a stage of rapid development, and infrastructure construction and national GDP growth have undergone amazing changes at a rate that shocked the world. It is the public's higher psychological demand for a better life. The role that companies need to undertake is not limited to the creators of social interests.

Actively assuming social responsibility has become an important indicator of the value of the external environment for a company. In this context, in order to seek organizational legitimacy, it has become a common strategic choice for enterprises to perform social responsibilities through charitable donations, employee care, community building, environmental protection and other "visual" methods to achieve social recognition, acceptance and trust. As one of the important dimensions of social responsibility, corporate environmental responsibility has also become a standard for judging whether the social construction system has a "responsibility" for enterprises. In view of this, the legalization of corporate environmental responsibility behavior is defined in this study as the strategic choice and implementation of environmental legitimacy that companies meet the requirements of government regulations through pollution control and environmental governance, and obtain the approval of other stakeholders in the community.

2.2 Impact of institutional environment on corporate behavior

As China's economy enters the "New Normal", the construction of ecological civilization has become the focus of the modernization development strategy. The realization of the two-wheel drive of economic growth and environmental protection has become a major issue that needs to be resolved. "Promote green development, fight the battle of blue sky, clear water, and clean land" not only demonstrates the public's longing for environmental quality, but also puts forward "environmentally friendly" requirements for the operation and production of enterprises. Based on the theory of limited resources, enterprises will tend to meet the needs of important stakeholders when making behavioral decisions on resource allocation. Under the social environment of ecological civilization construction, the government and the public expect the unprecedented high level of decision-making of the company's "green" behavior. Therefore, due to the comprehensive pressure of the government and other stakeholders, the enterprise's behavior will tend to be beneficial to the environment. Choices, thereby gaining legitimacy, and at the same time can further enhance corporate reputation.

3. Definition and dimension of institutional pressure of corporate environmental responsibility

3.1 Definition of corporate environmental responsibility system pressure

Relevant theories of social network analysis believe that companies do not exist in a "vacuum" environment, but are embedded in the development plans of countries and industries. In fact, in reality, companies survive in two environments—technical environment and institutional environment. The so-called technological environment is based on the perspective of "efficiency", requiring enterprises to be efficient and operating according to the principles of "maximizing shareholder interests" and "maximum corporate interests". This is also the starting point for domestic and foreign scholars to explore the logic of corporate behavior. The institutional

environment refers to the social facts shared by people such as laws, regulations, concept systems, and cultural cognition that the enterprise survives, and is usually constructed by stakeholders such as government agencies, NGOs, investors, consumers, and community members. System builders influence the organization structure and behavior choices of enterprises through formal system rules or informal social concepts, which is also the starting point of the corporate behavior logic generally considered by the sociology of organizations [5]. Meyer and Rowan (1977) found that companies would obey the system regulations or external evaluation standards to protect the organization's operations from outside doubt and demonstrate the organization's credibility and value. DiMaggio and Powell (1983) proposed three diffusion mechanisms of organizational convergence, namely mandatory convergence, social norms and imitation process. On this basis, Scott (2001) further proposed the three elements of the system, namely regulation, norms and cognition, ("The three pillars of the system"), the corresponding institutional pressures are regulatory pressure, normative pressure and cognitive pressure.

The restrictive effect of the institutional environment on corporate behavior is achieved by creating pressure, constraints and action boundaries [8]. Song Tiebo believes that institutional pressure is the institutional strength that organizations feel subjectively. From the perspective of objective existence, Menguc (2010) and others understood institutional pressure as the social, legal, and cultural forces that externally influence the perception of the environment of managers and shape corporate decisions and behaviors. Wang Teng et al. (2019) believed that institutional factors such as norms, regulations, and cognition exerted positive or negative effects on organizations through different mechanisms of action is institutional pressure. Therefore, the institutional pressure of corporate social responsibility is defined as "from outside , Legal, social, and cultural forces that constrain or promote corporate social responsibility decisions and actions. " Different from other dimensions of social responsibility, environmental responsibility has a unique influence mechanism [16]. Due to the public goods attribute of the ecological environment and the significant negative externalities of environmental pollution, environmental responsibility decision-making requires companies to have dedication and corporate environmental responsibility performance The most direct manifestation of corporate altruistic motives. In today's ecological crisis, taking environmental responsibility is conducive to establishing a "responsible" corporate image to gain stakeholder interest. Even though some scholars have indicated that enterprises are not absolute "economic rationality", the logic of corporate behavior is still based on the acceptance and recognition of society, that is, "institutional rationality." Therefore, this study defines the institutional pressure of corporate environmental responsibility as the external legal, social, and cultural forces that promote corporate active or passive practice of environmental responsibility.

3.2 Dimensions of corporate environmental responsibility system pressure

Regarding the discussion of the institutional framework, institutional economist North (1990) believes that the system is composed of a formal system established by the state and an informal system recognized by society, and modern scholar Lin Mei (2003) believes that the institutional framework of North is applicable to the implementation of environmental policies. Organizational behavior scholars represented by Scott (2013) believe that institutions are constituted by the "three pillars" of regulation, regulation and cognition. Dimaggio (1983) also believes that institutional pressure can be divided into mandatory pressure, normative pressure and imitation pressure. The study focuses on the corporate behavioral performance of the company in fulfilling its environmental responsibility. Therefore, drawing on previous studies, it is believed that the external institutional pressure sources of corporate environmental responsibility are the three dimensions of regulatory pressure, regulatory pressure and cognitive pressure (Figure 1).

The enterprise is not an independent and independent organization with the outside world, but is embedded in the social construction system and constantly adapts to changes in the surrounding social environment [13]. Its organizational structure and behavioral practices are affected by social rules, behavioral practices, and cultural concepts. . As one of the important dimensions of social responsibility, corporate environmental responsibility is the corporate social response expressed by the organization's national policy for the construction of ecological civilization and the psychological demands of the public for a better life. In the existing research, there is little analysis of the institutional pressure on corporate environmental responsibility. As far as the institutional pressure of corporate social responsibility is concerned, the greater the institutional pressure, the more active the enterprise will assume the corresponding social responsibility [5]. Dongwei Li(2015) and Hongjuan He, Ji Gao (2017) adopt Scott's three-factor model of regulation, regulation and cognition, and believe that all three can promote corporate social responsibility behavior to varying degrees. Among them, cognition pressure is in regulation pressure and regulation. The positive influence of pressure on corporate behavior has taken on the role of intermediary regulation. For the analysis and research of the three institutional pressures, the three are analyzed separately, or the cognitive pressure and the normative and regulatory pressures are considered to have an influential role respectively. Few studies focus on the interaction mechanism between the regulatory environment and the regulatory environment Impact on corporate behavior. Environmental responsibilities and other dimensions of social responsibility have different influence mechanisms [16]. Currently, the construction of ecological civilization is still in its infancy. The environmental protection regulations of the market economic system are often "failure". At the same time, due to the external pollution of the environmental pollution, the hope Because enterprises "'autonomous cognition" of environmental protection is still difficult to achieve, this paper focuses on the driving forces of Chinese companies' environmental responsibility, focusing on the regulatory environment and standard environment of the "three pillars" theory, and believes that at this stage to promote

China The most powerful stimulus for companies to implement environmental responsibility comes from the social system constructed by stakeholders.

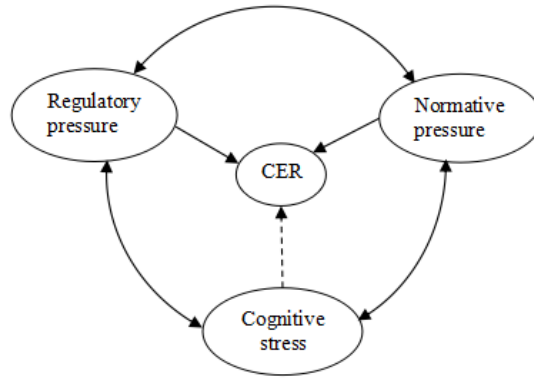


Figure. 1 Dimension of external institutional pressure on corporate environmental responsibility

① Regulatory system elements refer to the overall development strategy formulated by the National Rights Center and the compulsory rules and regulations formulated by the local government based on this strategy. The regulatory pressure for enterprises to implement environmental responsibility is to punish the violating enterprises through the rigid regulations of “the law must be complied with” and the supervision and review activities of the “law violations must be investigated”, thereby directly exerting pressure on local enterprises and forcing the enterprises to fulfill the environment responsibility. ② Normative institutional elements refer to the agreed behavioral norms among members of the society that do not have national coercive force. It is produced by the moral judgment of members in the community for a long time. Correspondingly, under the regulatory pressure of corporate environmental responsibility, community members and their external stakeholders exert pressure on companies that violate ethical standards through non-mandatory social activities, such as the news media's exposure of the violating companies and consumers' refusal to purchase their Products, non-governmental environmental protection organizations condemned, etc., through a series of activities to promote enterprises to fulfill their environmental responsibilities. ③ Normative elements themselves lack compulsory binding force, but as a deposit of traditional ethics for thousands of years, they have a subtle effect on the thoughts and behaviors of community members, which in turn affects the regulatory system environment. New institutional economics believes that formal constraints and informal constraints do not exist independently, and formal institutions must conform to the social cognition of informal institutions in order to play a role. As far as the level of social environmental responsibility is concerned, the psychological demands of non-governmental social organizations and the public for environmental protection and the resistance to pollution can promote the formulation and improvement of formal

regulations, and punish polluting enterprises by government agencies to achieve pressure. At the same time, it is not only difficult and time-consuming to control the pollution behavior within the jurisdiction by relying solely on the "one-handedness" of local government agencies. Therefore, government agencies improve non-governmental organizations and individuals by creating a social atmosphere of "environmental protection, everyone is responsible" Environmental awareness, establish a corresponding reporting mechanism to increase the environmental protection participation of the society as a whole, that is, to improve the regulatory system environment, which is conducive to enterprises to perceive the pressure of environmental regulation.

4. Analysis on the Influence Mechanism of Environmental Sensitive Zone on Enterprise Environmental Responsibility

Environmentally sensitive areas refer to the natural and cultural protection areas established according to law. Such areas are sensitive to certain pollution factors and ecological impact factors, so they need the attention and protection of the outside world. ESA includes not only nature reserves, scenic spots and natural heritage sites that we are familiar with, but also basic farmland protection areas and drinking water source protection areas that are closely related to our lives. Since China is in a critical period of economic transition, in the new era of ecological economic development, how to effectively coordinate the government and enterprises to adjust the balance between economic development and ecological protection will be a realistic problem that Chinese social construction subjects must study and solve in the future . Therefore, based on institutional pressures, whether the establishment of environmentally sensitive areas exerts pressure on the performance of corporate environmental responsibility and the legal impact mechanism on the legality of the company within the community needs further discussion.

4.1 Legalization influence mechanism based on regulatory pressure

Regulatory pressure originates from the government and other administrative agencies, and the actors obtain formal regulatory and legally binding laws and regulations or administrative directives to pressure the target companies to force the companies to implement strategic actions that fully comply with the rules to obtain legality . From the perspective of stakeholders, government agencies are the most important external stakeholders in an enterprise. Enterprises must make a strategic response to the pressure of the mandatory system they implement, so that enterprises can obtain production and operation rights within a certain geographic range. At the same time, environmentally sensitive areas have the characteristics of extreme sensitivity to the unfair production and development activities of the surrounding human society. They are the areas with the most drastic changes in the ecological environment and the most prone to ecological problems. They are also the sustainable development and progress of regional ecosystems. The key area for comprehensive improvement of the ecological environment. Therefore, whether the

ecology of the environmentally sensitive area is good is the basic standard for judging the environmental supervision and governance of the government department where the project is located. The natural environment is the most typical public goods. The environmental resources are not private and not exclusive, so that their intrinsic value is often neglected, and the negative externality of environmental pollution makes it difficult for companies to fulfill their qualified environmental responsibilities on their own. Self-awareness is low, and it is difficult to directly stimulate the environmental awareness of enterprises through the establishment of environmentally sensitive areas. Yunhong Hao and others (2012) also believe that companies generally do not take the initiative to fulfill their responsibilities. One of the mechanisms of natural resources such as environmentally sensitive areas to corporate environmental responsibility is to exert indirect pressure through the government's regulatory directives, supervision and evaluation by regulatory authorities and other methods. In terms of the regulatory pressure intensity of corporate environmental responsibility, the popularity of environmentally sensitive areas determines the intensity of the regulatory pressure it bears to a certain extent. In practice, people tend to pay more attention to the more well-known items, which is manifested in the influence of stakeholders on the company, that is, the greater the external pressure and the more concentrated, the more active the company's social responsibility behavior high. The higher the degree of government protection for such environmentally sensitive areas, the more detailed and rigorous the regulations and directives, which increases the difficulty for enterprises in the area to obtain the legality of environmental regulations and increases the initiative of organizations to practice environmental responsibility.

4.2 Legalization influence mechanism based on normative pressure

Normative pressure is mainly generated by stakeholders outside government agencies. It refers to shared concepts and codes of conduct formed from regional culture, values, and ethical expectations, in order to shape corporate behavior and create an atmosphere of responsibility. First of all, the pressure that companies perceive on environmental responsibility norms is closely related to the location of environmentally sensitive areas. The more remote the environmentally sensitive areas are, the weaker the public's attention, supervision and review of environmental responsibilities will be, and it will be difficult to find out the environmental pollution behaviors of the illegal enterprises in the surroundings in a timely manner. Secondly, in addition to the difference in supervision intensity brought about by geographical distance, the pressure of environmental responsibility norms also stems from the popularity of environmentally sensitive areas themselves. Generally well-known environmentally sensitive areas have their own cultural heritage and economic attributes, such as scenic spots and cultural reserves. For stakeholders, the social public has higher requirements for the environmental quality of national protected areas or natural scenic areas, and the degree of aversion to companies around environmentally sensitive areas is relatively high. Due to the high level of public attention, the region The internal system builders tend to subjectively spare no effort to supervise whether local enterprises are in violation of social expectations.

The punishment of stakeholders in the regulated environment for violating enterprises will also be affected by the visibility of the project, such as the exposure of news media inside and outside the administrative area, and the joint sanctions imposed by multiple NGOs on violating enterprises. Stakeholders in the field strive to add value or constraints to the structure and daily decision-making of the enterprise. The enterprise accepts public recognition and praise by fulfilling its ethical expectations and codes of conduct in the community to obtain the legality of the norms in the field.

4.3 Conceptual model

Combining the basic theory of the system and the theory of stakeholders, and from the perspective of legitimacy, this research system analyzes the impact mechanism of the establishment and existence of environmentally sensitive areas on the performance of corporate environmental responsibility, and finds that the key force that promotes the independent practice of environmental responsibility is the system pressure. In order to further elaborate the role relationship, the following conceptual model of "environment-institution-behavior" (Figure 2) is constructed.

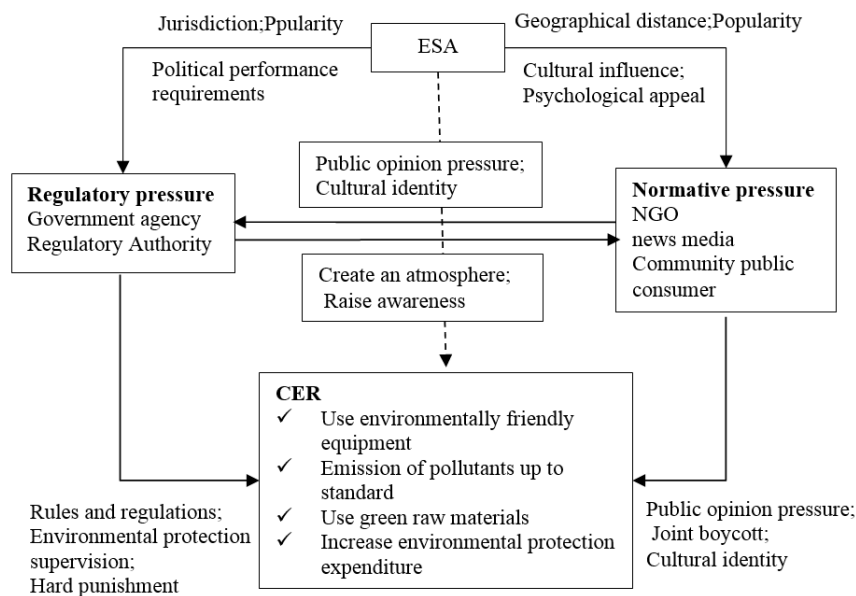


Figure. 2 Influence mechanism of environmentally sensitive areas on corporate environmental responsibility

As shown in Figure 2, the mechanism of the establishment and existence of environmentally sensitive areas on corporate environmental responsibility performance is mainly through the intermediary role of institutional pressure. First

of all, as far as regulatory pressure is concerned, when the linkage mechanism for environmental protection areas is not yet mature, the governance and protection of environmentally sensitive areas are the responsibility of the local governments and corresponding regulatory agencies in their jurisdictions. Promotion conditions such as “green assessment of political performance” require localities Government officials take corresponding actions on regional environmental protection, and the regulation of environmentally sensitive areas is the focus of environmental protection in the area, and is the most basic demand of the public for regional environmental quality assessment. Government agencies transfer environmental protection pressure to surrounding companies through local environmental protection regulations, regulatory inspections, and clear rewards and penalties, stimulating companies to avoid environmental supervision and review from administrative units by performing environmental responsibilities. Secondly, high-profile environmentally sensitive areas have higher economic and cultural value, and are more likely to attract the attention of stakeholders other than government agencies, such as NGOs, news media, and consumers (tourists, environmentally-preferred consumers, etc.). The regional pride brought by the establishment of sensitive areas will form a cultural awareness among the community public, and the psychological appeal of local residents and other stakeholders for a better environment will increase accordingly. Although they do not have the mandatory normative means, their moral expectations, Public opinion pressure and boycott to exert normative pressure on the violating enterprises. Finally, regulatory pressure and normative pressure do not exist independently of each other. In terms of improving corporate environmental responsibility awareness and behavior performance, there is a certain interaction between the two. The local government improves the environmental awareness of the community and the participation of ecological supervision by strengthening the publicity of ecological environmental protection and improving the channels of pollution complaints, thereby creating an atmosphere of a normative institutional environment and affecting the intensity of normative pressure in the area; if regulatory pressure is missing, the environment The pollution is serious, and other stakeholders will pressure local government agencies through public opinion and other methods to impose ethical expectations on the regulatory environment, forcing the government and regulatory agencies to improve regional regulations and supervision intensity. Under normal circumstances, companies are bound by the requirements of relevant laws, regulations, values, ethical expectations, etc., and will actively participate in and cooperate with environmental responsibility activities. Therefore, the interactive impact of the regulatory environment and the regulated environment is strengthened, and the institutional environment of surrounding companies in environmentally sensitive areas is enhanced. The synergy of the two external pressures enables companies to actively or passively implement environmental responsibility.

5. Typical case analysis

Based on theoretical analysis, this study further selects typical cases to further analyze the mechanism of environmentally sensitive areas on the legality of

corporate environmental responsibility, and to explain the intermediary role of institutional pressure between the two and the synergy between normative pressure and regulatory pressure. In response to regulatory pressures, two cases were selected: "Qilian Mountain Environmental Pollution Cases" and "Hunan Zhangjiajie Scenic Area Ladder Shutdown"; for regulatory pressures, "Ningxia Mountain Pitou Nature Reserve Large Area Pollution Case" and "Ali Ant Forest Planting" were selected. The "forestation plan" is a typical case to illustrate the relationship between environmentally sensitive areas and corporate environmental responsibility, as well as regulatory pressure and the intermediary role that regulatory pressure plays in it.

In corporate environmental responsibility based on regulatory pressures, the visibility of environmental pollution areas affects the importance of various levels of government departments on the pollution incident, which in turn affects the intensity of external pressures and the speed of environmental responsibility response of enterprises. The Qilian Mountain Nature Reserve and Zhangjiajie Wulingyuan Scenic Area belong to the well-known ESA. The government agencies within their jurisdictions have stricter investigations, penalties, and follow-up on pollution cases, resulting in better rectification of the companies involved after investigation. In contrast, when Nancheng Street Guangji Shoes Co., Ltd. was again reported by residents to have a series of environmental pollution behaviors, due to the pollution behaviors occurring in non-environmentally sensitive areas, the social concern is low, and the punishment intensity of the relevant departments for the enterprise is lighter. Follow-up is not timely. In this case, the mechanism of regulatory system elements such as compulsory sanctions has been fundamentally neglected, resulting in a greatly reduced regulatory pressure on the enterprise, and the main body of the enterprise will still use "maximization of benefits" as the operating principle to violate the ecological protection behavior.

In corporate environmental responsibility based on regulatory pressures, the visibility and geographic location of ESA determine the attention of stakeholders other than the government to their environmental quality, which in turn determines the level of regulatory pressures that companies experience. As the leading enterprise in the industry, Alibaba has become the first batch of "first mover" enterprises that consciously assume environmental responsibility. Its ant forest public welfare afforestation activities direct investment to environmental governance in desertified areas. Stakeholders' expectations on the project in the field are expected to become one of the practical manifestations of normative pressure. Environmental protection behaviors that conform to social values and shared concepts have gained normative legitimacy. On the contrary, the pollution incident in Shapotou Conservation Area violates the local community's legality requirements for the sharing of environmental quality. As a national nature reserve, the pollution area has received high attention from stakeholders other than the government, and has been exposed through the media. Residents denounce and other methods to impose normative pressure on the enterprises involved and supervise their environmental rectification. As a result, compared with passive back-end governance, companies' active implementation of environmental responsibility can not only obtain normative legitimacy, but also form a first-mover advantage,

increase voice in interaction with stakeholders, and avoid damaging corporate image and interests Unnecessary supervision and review.

Table 1 Case Analysis of Environmentally Sensitive Zones Affecting Corporate Environmental Responsibility System Pressure

Pressure type	Case&Abstract	ESA	Grade	Stakeholders	Rectification speed
Regulatory pressure	Qilian Mountain Environmental Pollution:In the Qilian Mountain Protected Area, local ecological environment was severely damaged due to illegal approval and construction without approval.	Qilian Mountain Reserve	National Nature Reserve	Government department Regulatory Authority	Faster
	The suspension of the ladder in Zhangjiajie Scenic Area:Transitional development and urbanization are serious, which damages part of the natural environment and original features.	Wulingyuan Scenic Area, Zhangjiajie, Hunan	National 5A tourist attraction	Government department	Faster
	Guangdong Dongguan Nancheng Street Guangji Shoes Co., Ltd. refuses to rectify:Regarding noise pollution, odor pollution, illegal production, and illegal disposal of solid waste, etc., refuse to perform the penalty decision of the environmental protection department.		Residential area	Residents Regulatory Authority	Slower
Normative pressure	Large-scale pollution in Shapotou Nature Reserve in Ningxia:Many pollution dumping sites were found in the adjacent enterprise production and operation areas.	Ningxia Shapotou Nature Reserve	National Nature Reserve	News media NGO	Faster
	Alibaba Ant Forest Planting Project:Encourage users to conduct low-carbon behavior, plant a virtual tree in the APP, and plant a real tree in reality.	Alxa Desert, etc.	Land desertification area	News media Consumer NGO	Faster

6. Research conclusions, deficiencies and prospects

6.1 Analysis conclusion

Starting from the current situation of China's corporate environmental responsibility, with environmental sensitive areas as the starting point, combined with institutional theory and stakeholder theory, with the help of actual cases for analysis, the impact mechanism of China's environmental sensitive areas on corporate environmental responsibility at present is analyzed. On this basis, the following research conclusions are drawn: The reason why the establishment and existence of environmentally sensitive areas have an impact on corporate environmental responsibility is mainly due to the intermediary role of institutional pressure. The visibility of environmentally sensitive areas and the geographical distance from the institutional environment have affected the composition and attention of its surrounding stakeholders. Among them, the regulatory stakeholders in the institutional environment, such as governments and regulatory agencies, have imposed regulations on enterprises through mandatory means. Pressure; normative stakeholders, such as news media, community residents and consumers, impose normative pressure on enterprises through non-mandatory means. At the same time, there is a certain interaction between regulatory pressure and normative pressure, and the synergy between the two forces companies to fulfill their environmental responsibilities.

6.2 Shortcomings and outlook

Restricted by the research conditions, this study only uses theoretical analysis and case study methods for demonstration, and lacks data support for empirical research, so it is difficult to prove the universality of the research conclusions. Future research can further demonstrate the relationship between environmentally sensitive areas, institutional pressures, and corporate environmental responsibility based on data analysis. In view of the fact that factors such as natural environmental factors and geographical endowments are still in their infancy in the study of the mechanism of corporate social responsibility, relevant research conclusions can be excavated, so this article provides the following ideas for future researchers: First, refine environmentally sensitive areas , Analyze the impact of specific natural environmental factors on the legalization of corporate environmental responsibility, such as: nature reserves, scenic spots and cultural reserves, so as to strengthen the comprehensiveness and practicality of the theoretical framework. Second, based on multiple perspectives to examine the impact of natural endowments on corporate environmental responsibility. Existing studies are mostly based on a single perspective to study the impact of geographic fields on corporate environmental responsibility. A single perspective can easily cause research to fall into a "blind spot", and the transition to focus on a single perspective is not conducive to the construction of theory. The combination of multiple perspectives and multiple

theoretical logics helps to comprehensively explore the driving mechanism of corporate environmental responsibility.

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