MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
V.N. KARAZIN KHARKIV NATIONAL UNIVERSITY

Faculty **EDUCATION AND RESEARCH INSTITUTE “KARAZIN BANKING INSTITUTE”**

Department **Management, Business and Professional Communications**

Specialty: **073 Management**

Group: **AM-25M full-time mode of study**

QUALIFYING MASTER’S THESIS

on the topic:

MANAGEMENT OF THE COMPANY'S BUSINESS REPUTATION

submitted by the applicant of higher education **Lu Fabing**

The thesis is accepted for defense in the EC

Head of Department

PhD in Economics, Associate Professor

________________ Nadiia Morozova

Scientific advisor

Senior lecturer

_____ _______Inna Cherniavska

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MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

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Department	Management, Business and Professional Communications
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Specialty	073 Management
Educational program	Management of Organizations and Administration

APPROVED

Head of Department of

Management, Business and

Professional Communications

PhD in Economics, Assoc. Prof. Nadiia MOROZOVA

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(signature)

« 25 » September 2024

ASSIGNMENT

FOR A QUALIFYING MASTER’S THESIS

assigned to

Lu Fabing

1. The topic of the thesis: "MANAGEMENT OF THE COMPANY'S BUSINESS REPUTATION."Scientific advisor – Inna Cherniavska, senior lecturer.

(last name, first name, patronymic, academic degree, academic title)

approved by the order of the University dated "17" September 2024. No. 4601-5/1025

2. Deadline for submission of thesis by the student 18.11.2024

3. List of questions to be researched:

In chapter 1: Business reputation represents the public's overall perception of a company, including market position, product quality, customer service and accountability. This section analyzes the core components of reputation, such as stability, reliability, quality assurance, and social responsibility, and discusses their impact on corporate strategy. Corporate reputation is shaped by a complex set of factors. These include internal factors such as corporate culture, leadership style, and employee satisfaction, as well as external factors such as customer reviews, media coverage, and market competition. An in-depth analysis of these factors is essential to understanding how to effectively manage corporate reputation. The evaluation of goodwill usually adopts a multi-method comprehensive analysis, covering both qualitative and quantitative research. For example, customer perception can be understood through questionnaires, in-depth interviews, or social media analysis. Quantitative methods may include financial analysis, market share assessment and brand value quantification. The applicable conditions and limitations of these methods are discussed.

In chapter 2: Gac Commercial Automobile Co., Ltd. (GAC) is one of the leading automobile sales and service enterprises in China. This section analyzes the organizational structure and economic characteristics of companies from the perspectives of macroeconomic and micromanagement, and provides the basic framework for the subsequent reputation management analysis. Assess the factors affecting the business reputation of GAC Commercial Motor Co., LTD. SWOT analysis tools will be used to identify the strengths, weaknesses, opportunities and threats that affect GAC's business reputation. Combined with industry characteristics and market dynamics, a comprehensive evaluation of how these factors work together on the overall business reputation of an enterprise. Analysis on the status quo of commercial reputation of GAC Commercial Automobile Co., LTD. By comparing the customer satisfaction survey, brand awareness evaluation and market performance data over the years, this section intends to give an intuitive description of the current status and development trend of "GAC Commerce".

In chapter 3: GAC Commercial Automobile Co., Ltd. has significant shortcomings in customer service efficiency, after-sales maintenance and social responsibility. These problems may lead to the damage of brand image and the decline of market share. As for the proposal to improve the business reputation management of GAC Commercial Automobile Co., LTD., the improvement plan will be proposed, including improving service quality, carrying out corporate social responsibility projects and strengthening brand marketing strategies, and further elaborating how to enhance customer satisfaction and market reputation through these means. Evaluate the efficiency of the proposed proposal at GAC.

This section provides a cost-benefit analysis of the proposed improvement measures, including projected costs, risk assessments and projected effects, to evaluate the efficiency and feasibility of the improvement measures.

4. Plan of qualifying Master's thesis

№	Names of thesis chapters
1	THEORETICAL ASPECTS OF MANAGEMENT OF COMPANY’S BUSINESS REPUTATION
2	THE ANALYSIS OF MANAGEMENT OF BUSINESS REPUTATION AT GAC COMMERCIAL AUTOMOBILE CO., LTD
3	IMPROVEMENT OF THE WAYS OF MANAGING BUSINESS REPUTATION AT GAC COMMERCIAL AUTOMOBILE CO., LTD.

5. Date of assignment issuance 25.09.2024

Student ____ Lu Fabing __ Lu Fabing

Signature initials, full name

Scientific advisor______ Inna Cherniavska

Signature full name

ABSTRACT

The qualifying Master's thesis contains 116 pages, 4 tables, 2 formulas, 82 references.

The object of the research is the process of managing the company's business reputation of GAC Commercial Automobile Co., Ltd.

The subject of the research is the development of ways of managing business reputation at GAC Commercial Automobile Co., Ltd.

The purpose of the research to develop measures to improve the management of the business reputation of GAC Commercial Automobile Co., Ltd.

The tasks of the research are:

- to study the theory and basic characteristics of personnel management system and internal reputation management system construction in the automotive industry as a means of preventing internal threats;
- to use enhancing brand image and social responsibility practices as a means to reduce business costs;
- to establish personnel management systems, strengthen internal governance and employee engagement as a means of preventing internal threats;
- to provide the foundation for the practical application of technological and economic characteristics of enterprises;
- to assess risks in the context of reputation management innovation in the digital age;
- to analyze the general characteristics of building a reputation management system in the automotive industry;
- to develop a personnel management system for automotive companies as a means of preventing internal threats;
- to evaluate enterprise personnel management indicators and practices and their impact on internal governance and employee engagement in automotive enterprises.

The research results are of great significance for improving the reputation management level of GAC commercial vehicles and promoting the healthy development of the automotive industry.

The obtained results can be used in the development of methodological foundations for the design of a personnel management mechanism at a company as a means of preventing its internal threats.

Year of the qualification master's thesis completion: 2024.

Year of the qualification master's thesis defense: 2024.

CONTENT

INTRODUCTION

In the highly competitive business environment, the business reputation of an enterprise is not only an important support for its market position, but also the cornerstone of its sustainable development. Business reputation reflects the trust, reputation and brand value of an enterprise in the market, which directly affects customer loyalty, partner selection and overall business expansion ability. Gac Commercial Automobile Co., LTD. (hereinafter referred to as "GAC Commercial Automobile"), as a large state-owned enterprise wholly owned by Guangzhou Automobile Group Co., LTD., has been deeply engaged in the field of automobile ecological service for many years, and its business reputation management strategy and effectiveness have important reference significance for enterprises in the same industry.

Since its establishment, GAC has always regarded business reputation as one of the core assets of the enterprise, and has continuously consolidated and improved its good image in the market through a series of scientific and systematic management measures. This paper will take GAC Commerce as an example to deeply discuss the specific practice, effectiveness, challenges and countermeasures of its business reputation management, in order to provide valuable reference and inspiration for other enterprises.

Research background and significance

As intangible assets of enterprises, business reputation not only represents the degree of trust of consumers, but also determines the dominant position of enterprises in the market competition. With the continuous changes of the market environment and the increasing awareness of consumer rights and interests, corporate reputation has become an important consideration affecting consumers' purchase decisions. Good business reputation can not only improve consumers' trust in enterprises and their products and services, so as to enhance the brand value and market competitiveness of enterprises, but also help enterprises better cope with market risks and crises, and maintain the long-term development interests of enterprises. Therefore, business reputation management has become an important part of modern enterprise management, and has important strategic significance for the sustainable development of enterprises.

In today's fierce market competition environment, enterprises are faced with more complex and changeable business risks and challenges. Once the business reputation of the enterprise is damaged, it will not only directly affect the sales performance and market share of the enterprise, but also have a negative impact on the brand image and long-term development of the enterprise. Therefore, strengthening business reputation risk management and establishing a sound reputation management system have become the inevitable choice for enterprises to enhance their core competitiveness. Through systematic reputation management, enterprises can better prevent and deal with potential reputation risks, find and solve problems in time, so as to maintain the good image of enterprises and consumer trust. At the same time, a good business reputation also helps enterprises to expand the market, attract investment, recruit talents, and lay a solid foundation for the long-term development of enterprises.

In the automotive industry, business credibility is especially important. As a major consumer product, car purchase not only involves a higher price, but also relates to the travel safety and use experience of consumers. Therefore, consumers tend to pay more attention to the business reputation and service quality of enterprises when choosing automobile brands and dealers. Once an enterprise has product quality problems, service disputes, false publicity and other events that affect its reputation, it will not only directly lead to a decline in sales performance, but also have a continuous negative impact on brand reputation, and even trigger collective boycotts and complaints from consumers. Therefore, automobile enterprises must attach great importance to business reputation management, establish a sound quality control system, customer service system and crisis public relations mechanism, in order to protect product and service quality, safeguard consumers' rights and interests, and enhance brand reputation and market competitiveness.

As the core business service enterprise of Guangzhou Automobile Group, GAC

Commercial Automobile Co., Ltd. has long been committed to providing consumers with high-quality automobile sales and services. In the face of increasingly fierce market competition and increasing service requirements of consumers, GAC Commerce deeply recognizes the importance of business reputation management and takes it as the focus of enterprise development. On the one hand, GAC Trade constantly improve the internal management system, strengthen staff training and assessment, improve service quality and efficiency; On the other hand, GAC Commerce actively carries out customer satisfaction surveys and complaint handling, establishes a multi-channel customer communication mechanism, and timely understands and responds to customer needs. At the same time, GAC Commerce also pays attention to brand publicity and social responsibility fulfillment, and strives to create a responsible and responsible corporate image by participating in public welfare activities and environmental protection actions. This series of measures has effectively improved the commercial reputation and brand reputation of GAC Commerce, and won a good market reputation and consumer trust for the enterprise.

To sum up, business reputation management has become a strategic choice for modern enterprises to enhance core competitiveness and sustainable development. Gac Commercial Automobile Co., Ltd. is deeply aware of the important value of business reputation, and through a series of management measures, strive to create an honest and responsible corporate image, to win the trust and support of consumers. Through a systematic analysis of the business reputation management practice of GAC Commerce, this study aims to provide useful experience and theoretical reference for other automobile enterprises and even the broader industry field, in order to promote the overall improvement of the level of corporate reputation management and promote the healthy and orderly development of the industry.

Research objectives and methods

With the combination of qualitative and quantitative research methods, this study deeply discusses and analyzes the status quo of commercial reputation management of GAC Commercial Automobile Co., LTD. Through case analysis, GAC Commercial Automobile Co., Ltd. is selected as a typical case, and the specific situation of its reputation management practice is investigated. On the one hand, through in-depth interviews with senior managers and employee representatives of the company, this study will understand the company's strategy formulation, organizational structure setting, system and process construction in terms of reputation management, and explore the experience and deficiencies in the company's reputation management practice. On the other hand, researchers will extensively collect the evaluation of the company's reputation status by internal and external stakeholders through questionnaires, in order to fully grasp the company's reputation management performance. In addition, this study will also select other excellent reputation management cases at home and abroad as a reference to sum up the advanced experience for GAC business.

In quantitative research, this study intends to design a set of comprehensive business reputation evaluation model. The model will measure the reputation level of enterprises from multiple dimensions such as financial status, product and service quality, innovation ability and social responsibility. The research will select a series of measurable and comparable indicators, such as asset-liability ratio, customer complaint rate, number of patents, charitable donations, etc., and use the analytic hierarchy process to determine the weight of each indicator, and finally obtain the comprehensive score of corporate reputation. Through the vertical comparison of time series data and the horizontal comparison of companies in the same industry, we can accurately grasp the change trend and relative position of GAC's business reputation. The construction of evaluation model not only helps enterprises to self-diagnose and understand credit shortcomings, but also provides an objective evaluation tool for external stakeholders.

At the same time, this study will use the empirical analysis method to test the relationship between business reputation and firm performance. Taking the financial data, market share and customer loyalty of GAC Commerce and Trade in recent years as samples, the correlation between them and the company's reputation score is analyzed. This empirical study will help to quantify the value of business reputation and strengthen the motivation of enterprises to attach importance to reputation management. For GAC Commerce and Trade, the empirical results can verify the effectiveness of its reputation management practice, or provide a basis for improving its reputation management strategy. In addition, the research results also have important reference significance for other enterprises to understand the importance of reputation management and optimize resource allocation decisions.

Through the comprehensive application of the above qualitative and quantitative research methods, this study attempts to conduct a comprehensive analysis of the business reputation management practice of GAC Commercial Automobile Co., Ltd. and the entire automobile industry, providing theoretical guidance and practical reference for enterprises to establish and maintain good business reputation. On the one hand, the case analysis will sort out the successful experience and improvement space of GAC business reputation management, and provide targeted suggestions for its optimization of reputation management strategies. On the other hand, the construction of reputation evaluation model and the development of empirical research will enrich the theories and methods of business reputation management and expand the depth and breadth of the research field, which is of great significance for promoting the overall improvement of the reputation management level of the automobile industry.

With the development of market economy and the coming of information age, the business reputation of enterprises has become an important index to measure the core competitiveness of enterprises. Business reputation is not only directly related to the image of the enterprise in the eyes of investors, partners and customers, but also has a profound impact on the market performance, capital acquisition ability and future development potential of the enterprise. Under the background of mobile Internet era, GAC Commercial Automobile Co., LTD. (hereinafter referred to as "GAC Commercial Automobile"), as a well-known enterprise in China's automobile industry, its business reputation management practices and challenges have become the core of this research. The purpose of this paper is to deeply analyze the strategy, implementation and effect of GAC Commerce in business reputation management, in order to provide reference for the same industry and other enterprises.

Current studies have shown that enterprise business model innovation, value co-creation and governance risk management are key elements of business reputation management [1, p.8]. Gac Commerce has made some progress in business model innovation. By introducing advanced technical means and business strategies, GAC has continuously improved service efficiency and customer experience, which has played a positive role in enhancing its business reputation. However, technological and strategic innovations have also brought new governance risks and challenges, which require more in-depth and detailed consideration of internal controls and risk management.

Gac Commerce's internal control system is crucial to maintaining the company's business reputation [2, p.3]. A good internal control system can ensure the compliance of business operations, timely detection and correction of potential problems, and enhance corporate transparency and credibility. From the perspective of GAC Commerce and Trade, whether it has established a perfect channel for information transmission and feedback, whether it can respond quickly to changes in the external environment, and absorb the opinions of employees and customers through open communication, all these reflect the advantages and disadvantages of internal control, and directly affect the management efficiency of enterprise reputation risk[2, p.3].

The management of business reputation also includes the quality of corporate governance and the ability and attitude of managers. This is not only about whether they have a deep understanding of the responsibilities they are responsible for, but also whether they can effectively convey management concepts and corporate culture through their own knowledge and experience and an open attitude[7, p.2]. For GAC Commerce, how to enhance the company's overall business reputation through high standards of internal management has become a necessary way to enhance the core competitiveness.

While improving the internal control system of the enterprise, GAC Commerce and Trade should also pay attention to the management of external relations, including the communication with stakeholders, the fulfillment of social responsibilities and the shaping of public image. In this regard, the concept of sustainable development and the practice of social responsibility, especially the investment in environmental protection measures and social welfare projects, are important factors in enhancing business reputation[5, p.23].

Based on the above research perspective, this paper will comprehensively analyze the current situation and trend of GAC's business reputation management from the aspects of organizational structure, governance model, internal control mechanism and specific practice. Through the exploration of GAC Commerce internal management quality, corporate culture, core values, and external communication strategy, the purpose is to provide empirical analysis and improvement suggestions for its business reputation management. At the same time, by evaluating the effect of its actions in the management of business reputation, we find an effective path to further enhance business reputation. Finally, this study is expected to provide theoretical support and practical reference for enterprises to optimize business reputation management in the era of mobile Internet through the GAC business case.

CHAPTER 1

THE THEORETICAL LEVEL OF CORPORATE GOODWILL MANAGEMENT

1.1 The essence, components and functions of the concept of corporate business reputation

When discussing the essence, components and functions of the concept of corporate business reputation, it is inevitable to trace the historical evolution of the definition of business reputation. In traditional economics, business reputation is regarded as the intangible assets of enterprises, which represents the overall evaluation and trust of enterprises in the market. With the increasing complexity of enterprise operating environment, the cognition of business reputation concept is constantly enriched and deepened.

Historically, business reputation was originally understood as the public perception of the integrity of a business, often based on its financial performance and market behavior. However, under the influence of social network theory, people begin to pay attention to the reputation effect in the relationship network of enterprises, and believe that the reputation of enterprises is a complex structure shaped by the relationship quality and interaction frequency of the network in which they are located. In addition, from the perspective of strategic management school, business reputation is also regarded as the product of strategic choice of enterprises, which is not only a means to distinguish enterprises from competitors, but also a key factor to attract and maintain customers.

Business reputation is made up of different components, the core elements of which include trustworthiness, reliability, professional ethics and transparency. Trustworthiness is about whether a company can deliver on its promises, while reliability is about the company's ability to maintain consistent behavior in an uncertain environment. Professional ethics reflect the ethical standards in the business process, while transparency involves the breadth and depth of corporate information disclosure, including the authenticity of financial data and the openness of business behavior. The combined effect of these elements builds the trust signal that the enterprise transmits to the outside world, and has a direct impact on the strategic choice and market position of the enterprise.

The function of business reputation is to help enterprises establish and maintain competitive advantages. At the same time, the relationship between business reputation and many shareholders is inseparable. Business reputation improves the trust capital of enterprises by reducing transaction costs. Enterprises with a good reputation are more likely to attract investors, customers and excellent employees, which is not only conducive to the short-term market performance of enterprises, but also has a positive effect on long-term enterprise growth and value creation [1 ,p.9]. On the other hand, as noted by Al-Debei and Avison , modern business models present a high degree of abstraction, requiring companies to plan for future development from a capital perspective and achieve value creation through core products or services. Therefore, the business reputation of an enterprise is closely related to its business model and the products and services it provides while building its competitive advantage.

Due to the complexity and multifaceted nature of business reputation, the methods of evaluating it are equally varied. Financial methods usually start from the perspective of accounting and reflect the value of brand and reputation assets through the accounting valuation of goodwill. The market approach focuses more on market feedback, such as market perception of reputation through stock market value changes, brand equity assessments, and customer satisfaction surveys. In addition, the strategic approach combines goodwill with core competence and business model innovation to evaluate its strategic value in the long-term competition. In fact, these valuation methods are not isolated from each other, but need to be integrated to fully capture the value of corporate reputation.

In general, when we fully understand the theoretical aspects of corporate reputation management, we should not only pay attention to the historical evolution and multi-dimensional composition of the definition of business reputation, but also analyze its function and value in modern enterprise management. From the example of GAC Commercial Automobile Co., LTD., a good business reputation is undoubtedly one of the key assets for enterprises to obtain sustainable competitive advantage.

In the in-depth study of corporate reputation, the analysis of key components not only reveals the connotation and characteristics of corporate reputation, but also provides an effective path for how to manage and enhance corporate reputation. In essence, business reputation is a judgment and recognition of the comprehensive strength and future development potential of the enterprise by the market, and it is the overall evaluation of the society based on the past behavior and external performance of the enterprise. Therefore, the analysis of the key components of corporate reputation becomes an important starting point for the evaluation and management of corporate reputation.

Credibility is the primary factor in evaluating a company's business reputation, which reflects the company's ability to deliver on its promises and consistently provide high-quality products and services. The company's pragmatic business execution, stable cooperative relationship and promising market performance are the cornerstones of credibility [2, p.14]. In addition, reliability, as another key element of a company's business reputation, means that the company can maintain stability and predictability of business operations in the face of challenges and pressures. This includes, but is not limited to, the ability to manage risk, the agility to respond to emergencies, and the robustness of the supply chain.

Professional ethics is an important factor affecting the reputation of a company, which is not only reflected in the rules and regulations of an enterprise and the declaration of ethics, but also reflected in the role models of senior managers and the code of conduct of employees. An enterprise that focuses on professional ethics is more likely to win the respect and trust of customers and stimulate the sense of belonging and loyalty of employees [1, p.10]. At the same time, transparency plays a crucial role in the management of a company's business reputation. Transparency in corporate decision-making processes, governance structures, business performance and social responsibility activities can provide stakeholders with sufficient information to help them make more informed decisions. In the era of mobile Internet, increased transparency not only helps to enhance customer trust, but also is an effective means of attracting and retaining user groups.

Aiming at the components of business reputation, enterprises can improve reputation by establishing systematic internal control system. The research of enterprise internal control evaluation index system points out that the key elements of internal control are the charisma of superiors' behavior and language, open channels of upward communication, timely understanding of the opinions or suggestions of external stakeholders of the enterprise and rapid response, and effective communication between various departments. These internal control activities can not only improve operational efficiency and quality, maintain the company's image, but also provide a solid foundation for the accumulation of the company's business reputation, and increase the company's market competitiveness. At the same time, treating employees and customers in the right way is another important aspect of business reputation management. Studies have shown that reasonable evaluation of employees and career consideration can effectively motivate employees, and positive employee attitudes and high customer satisfaction will have a positive impact on corporate reputation.

When implementing business reputation management, enterprises should attach importance to the establishment of goodwill evaluation index system, and ensure the accuracy and timeliness of business reputation management through regular evaluation and adjustment. With the help of the developed evaluation indicators, enterprises can continuously monitor the problems in the reputation management process and take timely improvement measures. In this way, corporate reputation management not only serves as a passive protection mechanism, but also becomes a tool for enterprises to actively shape market perceptions and user expectations.

Overall, the management of corporate business reputation is a complex dynamic process, whose core elements are interdependent and work together to form an important part of the enterprise's comprehensive competitiveness. The in-depth analysis of the key elements provides the concrete path and reference for enterprises to achieve high goodwill management effect, and also provides theoretical support for enterprises to prevent future reputation risks and optimize the relationship between stakeholders.

Business reputation management system is the key to establish and maintain a good reputation, which includes several core elements such as reputation strategy formulation, corporate culture shaping, customer feedback mechanism and internal control system. Reputation strategy formulation refers to the enterprise according to its own development goals and market positioning, the development of corresponding reputation management strategies and objectives, clear the enterprise in the integrity of management, product quality, customer service and other aspects of the commitment and standards. This requires strategic decision-making at the top of the business and full participation, consensus and action. At the same time, corporate culture is the cornerstone of reputation management, which shapes the values and codes of conduct of employees, and affects the business philosophy and decision-making of enterprises. A corporate culture that values integrity, responsibility and innovation can inspire employees' sense of ownership, enhance customer satisfaction and loyalty, and thus enhance the credibility and competitiveness of the enterprise.

Customer feedback mechanism is an important channel for enterprises to understand customer needs and evaluate service quality. Through the establishment of customer complaint handling process, satisfaction survey, after-sales service system, etc., enterprises can collect customers' opinions and suggestions in a timely manner, find and solve potential problems, and improve customer experience and satisfaction. At the same time, enterprises also need to establish a sound internal control system, including financial management, risk control, compliance audit, etc., to ensure the standardization and transparency of enterprise operations and prevent potential reputation risks. For example, the establishment of a sound financial system and internal audit mechanism can improve the authenticity and reliability of financial information and enhance the confidence of investors and partners; The establishment of a comprehensive risk management system can identify and assess various types of risks, develop coping strategies, and minimize negative impacts.

In addition, enterprises also need to pay attention to staff training and development, and enhance the professional quality and service awareness of employees. By carrying out systematic training programs, such as service etiquette, communication skills, product knowledge, etc., the professional level and service quality of employees can be improved, and a good corporate image can be created. At the same time, the establishment of a fair and reasonable performance appraisal and incentive mechanism can mobilize the enthusiasm and creativity of employees and promote the sustainable development of enterprises. For example, setting assessment indicators that combine sales performance and customer satisfaction for sales staff and providing corresponding incentive measures can encourage employees to provide quality service and maintain customer relations.

In short, the construction of business reputation management system needs the systematic planning and long-term efforts of enterprises. By developing a clear reputation strategy, shaping an honest corporate culture, establishing a sound customer feedback mechanism and internal control system, and paying attention to employee training and development, enterprises can comprehensively improve their own reputation level, win the trust and support of customers, and achieve long-term competitive advantages. This requires the high attention of the enterprise leadership and the joint participation of all employees, the reputation management into the strategic decision-making and daily operation of the enterprise, the formation of a comprehensive, multi-level reputation management system, for the sustainable development of the enterprise to lay a solid foundation. Business reputation management system is the key to establish and maintain a good reputation, which includes several core elements such as reputation strategy formulation, corporate culture shaping, customer feedback mechanism and internal control system. Reputation strategy formulation refers to the enterprise according to its own development goals and market positioning, the development of corresponding reputation management strategies and objectives, clear the enterprise in the integrity of management, product quality, customer service and other aspects of the commitment and standards. This requires strategic decision-making at the top of the business and full participation, consensus and action. At the same time, corporate culture is the cornerstone of reputation management, which shapes the values and codes of conduct of employees, and affects the business philosophy and decision-making of enterprises. A corporate culture that values integrity, responsibility and innovation can inspire employees' sense of ownership, enhance customer satisfaction and loyalty, and thus enhance the credibility and competitiveness of the enterprise.

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Function and strategic value of business reputation

As an important part of a company's intangible assets, business reputation shows its unique strategic value by enhancing the trust between the company and stakeholders, enhancing the corporate image, building competition barriers and promoting the sustainable development of the company [1,p.6]. In fact, business reputation is the result of the comprehensive embodiment of the enterprise's credit, quality, ability and morality, which not only affects the enterprise's position in the market, but also plays an irreplaceable role in building public confidence and attracting investors.

On the level of corporate reputation management theory, the function of business reputation can be elaborated from the following aspects. First of all, business reputation plays a key role in demonstrating corporate responsibility, which can help companies highlight their commitment to social and environmental responsibility in the context of increasing regulatory requirements and consumer expectations, and increase public goodwill and support. Secondly, business reputation is an important asset in the market competition of enterprises. Through effective reputation management, enterprises can consolidate the existing market position, open up new market areas, expand business scope and improve business efficiency. In addition, a good business reputation can enable enterprises to obtain lower financing costs in the capital market, enhance the market performance of bonds and stocks, and thus provide enterprises with capital raising advantages.

Through continuous provision of high-quality products and services, enterprises achieve value co-creation with consumers, which helps to shape a good business reputation. The transformation of enterprise business model in the era of mobile Internet makes the creation of user value become the center of enterprise development. Therefore, enterprises need to further enhance customer satisfaction and consolidate their business reputation by deeply understanding customer needs and building personalized services. For example, GAC Commercial Automobile Co., Ltd. has successfully shaped its brand image of high quality and customer first by providing high-performance automotive products and excellent after-sales service, thus effectively improving the company's market competitiveness.

As social responsibility and transparency become an increasingly important part of a company's business reputation, companies need to demonstrate their commitment to continuous improvement and social contribution on a responsible development path. Gac Commercial Automobile Co., Ltd. has demonstrated its commitment to environmental protection and corporate citizenship by promoting the development and application of environmental technologies, advocating green consumption and improving the living environment in the community, which not only helps to enhance the company's social reputation, but also enhances its performance in the capital market.

In the management of business reputation, transparent governance structure and fair business operations are crucial to the maintenance of business reputation. Therefore, enterprises need to establish an efficient internal control system and evaluation mechanism to ensure that enterprises can respond to and solve possible risks and ethical problems in a timely manner during operation [3,p.65]. The internal control system should be able to ensure that the behavior of employees conforms to the company's norms and standards, so as to avoid the occurrence of behavior that may cause reputational damage.

The functional and strategic value of business reputation is reflected in many aspects, including but not limited to enhancing investor and consumer confidence, enhancing market competitiveness of enterprises, reducing capital costs, building corporate social responsibility image, and maintaining efficient internal operations and risk control. The effective use of these functions has brought considerable strategic advantages and economic benefits to the enterprise. Therefore, corporate goodwill management has strategic significance for the long-term development of enterprises.

1.2 The characteristics and influencing factors of goodwill formation

Identifying characteristics: uniqueness and durability

Corporate goodwill, as a unique and persistent element of intangible assets, is the core of corporate strategic management. The uniqueness of goodwill is reflected in the fact that it is the product of corporate personality and specific market conditions. This personality is shaped by the internal management quality, brand image, product quality, customer service and employee satisfaction [2,p.70]. The uniqueness of goodwill makes it difficult to copy, so it becomes an important resource for enterprises to compete differently. Durability is reflected in the fact that once goodwill is formed, it can have an impact on the enterprise for a long time, and this impact may last to the entire life cycle of the enterprise brand. The persistence of goodwill requires enterprises to adapt to changes in the market environment while maintaining their core competitive advantages, so as to maintain their long-term value and stability.

To analyze the characteristics of goodwill formation, the primary task is to identify the internal and external influencing factors of goodwill. Internal factors such as management leadership style and decision quality directly affect corporate culture and operational efficiency, thus shaping a company's business reputation. In "GAC Commercial Automobile Co., LTD.", the management ensures the uniqueness and durability of goodwill by strengthening the construction of corporate culture and improving the governance structure, which reflects the enterprise's recognition of the importance of goodwill and actively responds to it. In addition, the ability to continuously innovate is also the key to maintaining the durability of goodwill, which requires companies to continuously invest in research and development and promote the upgrading of products and services by learning new knowledge and technologies.

The formation and maintenance of goodwill does not only depend on internal factors of enterprises. External conditions also play a crucial role, such as market competition, changes in customer demand, and the influence of public opinion. For example, when the customer's demand for automobile quality is improved, "GAC Commercial Automobile Co., Ltd." can meet the market demand by optimizing the production process and strengthening the quality control. This timely market response helps to build and maintain a stable and positive business reputation. Changes in market competition conditions, such as the emergence of new entrants or the adjustment of competitors' strategies, need to be responded to by the company through flexibility and strategic optimization to ensure that its own goodwill is not eroded.

Furthermore, in the process of the formation of corporate goodwill, changes in the regulatory environment cannot be ignored. For example, Section 404 of the Sarbanes-Oaks Act emphasizes the importance of internal controls, which requires GAC Commercial Automobile Co., Ltd. to strengthen internal audit and risk assessment to comply with regulatory requirements and optimize its own goodwill in the process. At the same time, corporate social responsibility behaviors, such as environmental protection and participation in public welfare activities, can also form a positive image among the public and further strengthen corporate goodwill.

In summary, the uniqueness and permanence of goodwill are the result of long-term business and strategic planning. Enterprises such as GAC Commercial Automobile Co., Ltd. should be aware of various factors affecting goodwill, not only internal management optimization, product and service quality improvement, but also pay attention to external market dynamics and changes in regulations and policies, and take into account the long-term relationship between enterprises and stakeholders, so as to build and maintain the company's long-term business reputation.

Internal influencing factors: management quality, company culture, etc

When discussing the theoretical aspects of commercial reputation management of GAC Commercial Automobile Co., LTD., it is necessary to analyze the internal influencing factors. The quality of a company's management is directly linked to the effectiveness of its internal control system, while the company's culture provides guidance for employee behavior, and both shape the company's goodwill.

The first is the quality of management, which can be subdivided into two core elements: the quality of decision making and the intensity of execution. A high level of decision quality relies on rigorous market analysis, clear strategic direction, and an innovative decision-making process under risk control. In addition, efficient execution is the key to the quality of decision-making, which requires the optimization of internal processes and the improvement of employee execution to ensure the effective execution of decisions. As far as GAC Commercial Automobile Co., Ltd. is concerned, its management quality can be improved by optimizing resource allocation, strengthening leadership training and improving the immediacy of feedback mechanism [3, p.73].

In terms of the construction of corporate culture, GAC Commercial Automobile Co., Ltd. should pay attention to the internalization of corporate norms, values and the cultivation of teamwork spirit. Good company culture can significantly enhance employees' sense of belonging, stimulate work passion and form positive employee behavior patterns. Specifically, companies can strengthen and optimize corporate culture through regular cultural events, ethics and skills training, and innovation in incentive systems.

It is also necessary to pay attention to the corporate governance structure, which involves the distribution of rights and the clarification of responsibilities and other aspects, and is an important support to ensure the quality of management and the positive development of corporate culture. A good corporate governance structure helps to form a clear and transparent decision-making mechanism and a sound supervision system. Gac Commercial Automobile Co., Ltd. can improve the quality of governance by optimizing the structure of the board of directors, improving the information disclosure system and strengthening the internal control mechanism, so as to positively affect the business reputation.

To sum up, business reputation management is actually a comprehensive and systematic project. Gac Commercial Automobile Co., Ltd. needs to take into account the improvement of internal management quality and the construction of corporate culture while maintaining stable operation and continuous business growth, so as to shape and maintain good corporate goodwill in the fierce market competition and achieve long-term sustainable development [1, p.7].

External influencing factors: market environment, public opinion, etc.

As an important part of enterprise intangible assets, goodwill is formed under the joint action of many factors, not only due to internal management and cultural precipitation, but also influenced by external market environment and public opinion. Market environment is the key external factor for the formation of goodwill, and its change is directly related to the construction and maintenance of corporate reputation. For example, GAC Commercial Automobile Co., Ltd. needs to adjust its business strategy and operating model to cope with market uncertainties in the face of the fluctuations of the macroeconomic cycle. When economic growth slows down, consumers' purchasing power declines, and the overall sales volume of the automobile industry may decline, which requires enterprises to increase differentiated competition in product quality, service experience and other aspects to maintain their market share and brand reputation.

Entering the era of mobile Internet, the rise of online platforms and social media makes information dissemination extremely rapid, and the construction and maintenance of corporate goodwill also faces new challenges and opportunities. Public opinion, online evaluation and user feedback have become factors that have a huge impact on corporate goodwill [1, p.10]. For GAC Commercial Automobile Co., LTD., the car buying and repair service experience shared by customers through social media can influence the purchasing decisions of potential customers in a short time. As shown in the Luckin Caffeine financial fraud incident, once a company is exposed to bad information, it will not only instantly lose its market position, but also suffer serious damage to its goodwill. Therefore, enterprises need to actively establish a social media monitoring mechanism to maintain a good corporate image through timely response to consumer concerns and crisis public relations management.

In addition to social media, changes in regulations and policies are also external factors affecting corporate goodwill. For GAC Commercial Automobile Co., LTD., the formulation and adjustment of policies in the automobile industry, such as the change of subsidy policies for new energy vehicles, will directly affect the operation mode and market performance of the enterprise [2, p.13]. The introduction of the New Deal may prompt enterprises to adjust their product structure, accelerate the pace of technological innovation, and may also change consumers' perceptions of corporate products and brands. It can be seen that the external market environment and public opinion have a non-negligible impact on the protection and improvement of corporate goodwill.

In view of the changes of external environment, GAC Commercial Automobile Co., Ltd. needs to establish a flexible market response mechanism and public relations strategy to strengthen its own resilience. Companies should actively track industry trends and conduct real-time market intelligence analysis in order to catch market opportunities in time and predict potential risks. In addition, in terms of public opinion, the company needs to set up a professional public opinion management team to monitor market dynamics and customer feedback, strengthen interaction with consumers, improve service quality and customer satisfaction, so as to stabilize and enhance its business reputation. Through the implementation of these external management strategies, the company can maintain a stable brand image and business reputation in the face of fluctuating market environment and changing public opinion.

Reputation management innovation in the digital age

In the digital age, business reputation management is facing new opportunities and challenges. With the rapid development of emerging technologies such as big data, artificial intelligence and blockchain, enterprises can use these technical means to optimize the reputation management process and improve the accuracy and timeliness of reputation assessment. Through the collection, storage, cleaning and analysis of massive data, enterprises can discover potential reputation risks in time and take targeted countermeasures. For example, using natural language processing and sentiment analysis technology, it is possible to monitor negative comments about companies on social media platforms in real time and respond quickly to prevent further negative impact. Another example is the establishment of a reputation evaluation model by using machine learning algorithms, which can evaluate the reputation status of enterprises from multiple dimensions and dynamics, and provide data support for management decisions. Blockchain technology can be used to build a decentralized reputation management system, using its immutable and traceable characteristics to ensure the authenticity and reliability of reputation data, and improve the trust of all parties in the reputation evaluation results.

However, digital transformation also brings new challenges to corporate reputation management. The processing and analysis of massive data put forward higher requirements on the technical ability of enterprises, which requires professional data analysis team and advanced IT infrastructure. At the same time, in the process of data collection and use, it also involves user privacy protection and other compliance issues, which need to be treated carefully by enterprises. In addition, in the digital environment, the speed of information dissemination is faster and the scope of influence is wider, and once the credibility crisis occurs, it may cause a huge impact on the enterprise in a short time. Therefore, enterprises need to establish a sound reputation risk early warning and emergency response mechanism to improve the reputation crisis handling ability. In addition to technical innovation, enterprises also need to adapt to the management system and process reengineering. The introduction of digital management tools is important, but it is more necessary to change the management concept, build a "reputation as the core" corporate culture, and embed reputation management in every link of business management.

In the digital age, the innovation of business reputation management should be all-round and multi-level, involving multiple dimensions such as concept, system, process and technology. Enterprises should actively embrace digital transformation and use new technologies to enable reputation management, while ogsa should attach great importance to the challenges and risks brought by digitalization and prudently promote change under the premise of compliance. Business reputation management is not an overnight process, but a continuous improvement process. Enterprises need to keep pace with The Times to explore innovation, constantly optimize and improve the reputation management system, make it a core competitiveness, and escort the long-term development of enterprises. Digital innovation has injected new vitality into business reputation management, and it is believed that with the joint efforts of enterprises, regulators, industry organizations, scientific research institutions and other parties, it will certainly create a new situation in business reputation management.

Business reputation management from a cross-cultural perspective

The management of business reputation from a cross-cultural perspective needs to comprehensively consider the difference of values and behavior patterns in different cultural backgrounds. With the deepening of globalization, enterprises are faced with more complex reputation management challenges when doing business in different cultural environments. Managers need to enhance cultural sensitivity and in-depth understanding of business customs, laws and regulations and consumer preferences in different countries and regions to adapt to the needs of reputation management in a multicultural context. At the same time, following the international standard of business ethics and reputation management, such as integrity, social responsibility, protection of intellectual property rights, etc., will help enterprises to establish a good reputation in the global market. Establishing a cross-cultural communication mechanism, cultivating employees' cultural adaptability, and strengthening communication and cooperation with stakeholders from different cultural backgrounds are also important measures to improve the effect of cross-cultural reputation management.

Under the cross-cultural background, enterprises need to develop flexible and diversified reputation management strategies, and fully consider the cultural characteristics and consumer needs of different markets. For cultures with high power distance and emphasis on collectivism, such as China and Japan, enterprises can enhance their credibility by emphasizing organizational cohesion, employee loyalty and social responsibility. In Europe and the United States, where individualism is prevalent, more attention needs to be paid to personal privacy protection, product innovation and customer experience. At the same time, enterprises also need to strengthen cross-cultural team management, improve employees' cultural intelligence (CQ), create an inclusive and open organizational culture atmosphere, and promote mutual understanding and collaboration among employees with different cultural backgrounds. By carrying out cross-cultural training and setting up multicultural working groups, we can improve the overall cultural integration ability of enterprises and better cope with the challenges of reputation management brought about by globalization.

Establishing a wide international partnership network is an important way for enterprises to achieve the goal of cross-cultural reputation management. By establishing long-term and stable cooperative relations with suppliers, dealers, industry associations and other stakeholders in different countries and regions, enterprises can have a more comprehensive understanding of the local market environment and cultural characteristics, and obtain valuable reputation management information and resources. At the same time, it is of great significance to carry out strategic cooperation with internationally renowned enterprises and academic institutions and learn from their advanced experience and best practices in cross-cultural reputation management to improve their global reputation management level. In addition, actively participating in the formulation of international industry standards and norms and taking the initiative to assume more global social responsibilities will also help enterprises establish a good reputation on the international stage and win the trust and support of more stakeholders.

With the rapid development of digital technology, cross-cultural reputation management is also facing new opportunities and challenges. On the one hand, emerging technologies such as social media and big data provide enterprises with more abundant data sources and analytical tools for cross-cultural reputation management, which helps to monitor global market dynamics in real time and discover and deal with potential reputation risks in a timely manner. On the other hand, in the digital age, information spreads fast and has wide influence, and any negative event may have a serious impact on corporate reputation in a short period of time. Therefore, enterprises need to strengthen the ability of global public opinion monitoring and crisis management, establish a rapid response mechanism, and formulate targeted cross-cultural reputation repair strategies. At the same time, focusing on the use of digital platforms to carry out cross-cultural brand communication, tell the internationalization story of enterprises, and actively interact with global consumers will help enterprises establish a good cross-cultural business reputation in the digital era.

1.3 Methodology of corporate goodwill evaluation

Financial methods: Goodwill valuation from the perspective of accounting

In the process of goodwill management of GAC Commercial Automobile Co., LTD., financial method, as an important tool to evaluate the company's goodwill, provides a systematic and quantitative analysis framework based on the valuation of goodwill from the perspective of accounting. In the financial methods of goodwill valuation, the present value discount rule is the core technology of goodwill evaluation, which determines the value of goodwill by discounting the expected future cash flow. The specific calculation model follows the present value discount formula PV, where CFi represents the cash flow in the future year i, k is the discount rate, and n is the expected duration year. Through this model, the current value of goodwill can be estimated, and it also provides a reference basis for the company's return on investment.

In the actual operation process, in order to establish a more comprehensive goodwill evaluation mechanism, the "valuation method comparison table" is usually introduced, which covers a variety of valuation methods such as cost method, market method and income method, each of which uses different bases and parameters as the starting point of evaluation. By comparing the original value of goodwill, the book value of goodwill and the final value of goodwill and other core indicators under different methods, it can provide decision support for managers. For example, the cost method evaluates goodwill based on the original cost of investment, while the income method focuses on discounting expected cash flows, and the option pricing method focuses on estimating goodwill value based on the company's operating risks.

When selecting a suitable goodwill evaluation method, the company needs to consider a number of factors such as the goal of using the method, the expected life of goodwill, the remaining economic life, the annual depreciation rate and the discount rate. Taking the financial data of GAC Commercial Automobile Co., Ltd. as an example, if the income method is used to evaluate the goodwill, the duration, growth rate and possible business risk of the expected cash flow should be predicted and quantified, and the corresponding discount rate should be used to discount the cash flow. The specific financial strategies and operational models involved in this process have a substantial impact on the management and decision-making of goodwill.

It is worth noting that a single valuation method has its limitations. Therefore, in the work of goodwill management and evaluation, it is necessary to synthesize a variety of methods and compare and analyze the deviation between the book value of goodwill and the actual market value to obtain a more accurate goodwill value. Goodwill, as an intangible asset, has a profound impact on the brand value, market competitiveness and future profitability of GAC Commercial Automobile Co., LTD. To accurately evaluate goodwill through scientific and reasonable financial methods is an important means to promote the company's business reputation management and maintain the company's long-term interests.

Through continuous improvement and optimization of the goodwill evaluation system, GAC Commercial Automobile Co., Ltd. can more objectively analyze and understand the value and changes of goodwill, formulate financial decisions in line with the company's development strategy, and make practical progress in the theory and practice of goodwill management. Therefore, the evaluation of goodwill is not only a professional financial activity, but also an effective way to facilitate the internal and external information communication and enhance the transparency and credibility of the company.

(1.1)

$$Pv = \frac{CF_1}{(1+k)^1} + \frac{CF_2}{(1+k)^2} + \ldots + \frac{CF_n}{(1+k)^n}$$

Discounted present value formula (from 1 to n)

Table 1.1

Comparative table of valuation methods

Valuation method	Valuation basis	Life expectancy (years)	Remaining economic life	Annual depreciation rate （%）	Original value of goodwill (ten thousand yuan)	Accumulated depreciation (ten thousand yuan)	Book value of goodwill (ten thousand yuan)	Discount rate (%)	Final value (ten thousand yuan)
Cost method	Original investment cost	10	5	10	500	250	250	5	312.5
Market approach	Similar transaction comparison	15	10	6.67	800	267.2	532.8	7	628.3
Inco	Discount	12	8	8.33	1000	416.6	583.4	6	775.1

Valuation method	Valuation basis	Life expectancy (years)	Remaining economic life	Annual depreciation rate（%）	Original value of goodwill (ten thousand yuan)	Accumulated depreciation (ten thousand yuan)	Book value of goodwill (ten thousand yuan)	Discount rate (%)	Final value (ten thousand yuan)
me approach	ed expected cash flow								
Liquidation method	Liquidation valuation	8	3	12.5	400	150	250	8	275
Option pricing	Operational risk estimation	20	15	5	1200	300	900	4	1120
Multiple periods of excess	Excess return forecast	7	4	14.29	600	171.42	428.58	9	471.41

Valuation method	Valuation basis	Life expectancy (years)	Remaining economic life	Annual depreciation rate （%）	Original value of goodwill (ten thousand yuan)	Accumulated depreciation (ten thousand yuan)	Book value of goodwill (ten thousand yuan)	Discount rate (%)	Final value (ten thousand yuan)
return method									

Market approach: The role of market feedback in the evaluation of goodwill

As one of the important methods to evaluate the company's goodwill, the market method plays a decisive role in the discussion of the goodwill management mode of GAC Commercial Automobile Co., LTD. Market method focuses on market feedback, and quantifies the company's goodwill value through comprehensive analysis of many factors, including market share, user satisfaction, brand loyalty and so on. This approach not only focuses on the current performance of the company, but also focuses on predicting the company's future growth potential and possible risks.

In this context, a specific evaluation tool, brand equity evaluation form, becomes an important data fulcrum to measure the effectiveness of corporate goodwill management. For example, GAC Commercial Automobile Co., Ltd. built its own brand equity evaluation table through long-term accumulated market data. The table contains a number of key indicators from 2017 to 2021, such as market share score, user satisfaction score, brand loyalty score, etc., through these specific quantitative indicators can directly reflect the company's brand building and market performance in the past few years.

The methodology is implemented by setting a standard score range for each indicator, such as market share scores ranging from 1 to 100, and introducing a reputation risk index to reflect possible uncertainty, which is an index between 0 and 1 that reflects the market's possible negative perception of brand reputation. Through the comparative analysis of multiple time series data, the evaluator can clearly see the changing trend of the company's goodwill. For example, it can be seen from the evaluation table that from 2017 to 2021, the growth rate of GAC Commercial Automobile Co., Ltd. goodwill value shows a steady rise.

Moreover, the market approach also focuses on the interaction between goodwill value and the company's business strategy. Gac Commercial Automobile Co., Ltd. is well aware of this, so in the development of business strategies every year, it will consider how to use market feedback to optimize products and services, and promote the value of goodwill growth. For example, the increase in user satisfaction leads to increased brand loyalty, which in turn affects the improvement of market share. In addition, the reduction of the reputation risk index also plays a key role in improving the comprehensive goodwill rating.

With a set of specific and precise market data, goodwill evaluation is no longer an abstract concept, but a management process that can be practiced and optimized. By regularly reviewing and analyzing the data in the brand equity evaluation form, GAC Commercial Automobile Co., Ltd. can effectively predict the market trend, timely adjust the management strategy, constantly enhance the value of goodwill and consolidate the market position. In this way, the methodology of goodwill management is combined with the concrete practice of the company to form a set of effective goodwill evaluation and promotion mechanism. In particular, the improvement of the comprehensive goodwill rating not only enhances the company's trust in the hearts of shareholders, but also lays a solid foundation for future market competition.

Table 1.2

Brand equity evaluation form

A given year	Market share rating (1-100)	Customer Satisfaction rating (1-100)	Brand Loyalty rating (1-100)	Reputation Risk Index (0-1)	Goodwill value growth rate (%)	Comprehensive goodwill rating
2017	68	74	60	0.2	7.5	B
2018	70	76	62	0.18	7.8	B+
2019	75	81	65	0.15	8.3	A-
2020	78	83	70	0.12	9.0	A
2021	82	85	72	0.1	9.5	A+

Strategic approach: The relationship between goodwill and competitive advantage

Corporate goodwill is an intangible asset for enterprises, which is directly related to the brand value and market competitiveness of enterprises. In addition to the traditional financial and market methods, the strategic approach can provide a more comprehensive and in-depth understanding of the enterprise's goodwill evaluation. The key is to explore how goodwill is linked to the competitive advantage of the enterprise. This study applies the concept to "GAC Commercial Automobile Co., LTD.", and evaluates the company's business reputation and its impact on the competitiveness of enterprises through strategic analysis.

In the strategic approach, value chain analysis is a key tool for evaluating business goodwill. Through a systematic review of the value chain activities of GAC Commercial Automobile Co., LTD., we were able to identify the company's core business processes and differentiated service points, and reveal the actual operation and value creation process behind its goodwill. In addition, by analyzing the logistics management, sales and marketing strategies, and customer service processes implemented by the company, we can gain insight into how the company builds trust and cooperation between customers and suppliers, which are key factors in shaping its goodwill.

Core competency assessment is also an important part of the strategic approach. Evaluating the core competence of GAC Commercial Automobile Co., Ltd. means not only focusing on its strength in technological innovation and product research and development, but also examining its market response speed, customer service quality and brand influence. Through careful analysis of these factors, we can clarify the competitive position of enterprises and the advantages of goodwill maintenance, so as to more accurately reveal the business strength and market competitiveness represented by the value of corporate goodwill.

Business model innovation also plays a vital role in enhancing corporate goodwill. The evaluation of the business model innovation of "GAC Commercial Automobile Co., Ltd." can help us to identify how enterprises can enhance market competitiveness through new operating models and technology applications in the era of mobile Internet. For example, by adopting new energy models and smart connectivity technologies, the company has been able to broaden its product line to meet market demand, thereby enhancing its brand image and enhancing its goodwill.

In the process of implementing the above strategic approach, there are some risk factors. As the case of Luckin Coffee's financial fraud shows, although business model innovation can bring advantages, the risks cannot be ignored [1,p.9]. In assessing the goodwill of GAC Commercial Automobile Co., LTD., we also need to examine its risk management capabilities. This covers not only the truthfulness and accuracy of financial statements, but also how companies respond to market changes and possible governance risks, which indirectly affect company goodwill and long-term corporate health.

In general, a strategic approach to evaluating the goodwill of GAC Commercial Automobile Co., Ltd. should include the analysis of the company's value chain, the evaluation of core competencies and the review of business model innovation. This method can not only provide a more comprehensive perspective to understand the formation and maintenance of corporate goodwill, but also help explore the potential advantages and risks of the company, and provide decision support for enterprises to formulate long-term development strategies. Of course, these strategic analysis methods need to be combined with the actual situation of "GAC Commercial Automobile Co., LTD.", and in terms of objectivity and reliability, they also need to have rich theoretical knowledge and empirical research [3,p.40]. Through multi-angle and multi-level comprehensive evaluation, we can provide targeted improvement suggestions for enterprise goodwill management and promote the long-term stable development of enterprises.

Business reputation management faces new challenges in the Internet era. With the popularization of the Internet and the development of e-commerce, consumers are getting more and more corporate information and products and services through the Internet, which brings higher requirements to the management of business reputation. In the network environment, enterprises are facing a more transparent and open market environment, and any negative information may be widely spread in a short period of time, causing serious damage to the reputation of enterprises. At the same time, the Internet also provides an opportunity for some criminals to spread rumors and maliciously attack enterprises. Enterprises need to establish an effective network monitoring and response mechanism to discover and deal with negative information in a timely manner and maintain their business reputation. In addition, trust in online transactions is also an important challenge for enterprises. How to improve transaction security and protect consumers' rights and interests through technical means and institutional design is an issue that enterprises must pay attention to.

In the digital age, data has become an important asset for enterprises, but it also faces the challenge of data security and privacy protection. In the process of collecting, storing and using consumers' personal information, enterprises must strictly abide by relevant laws and regulations, establish a sound data security management system, and prevent data leakage and abuse. Once a data security incident occurs, it will not only cause losses to consumers, but also seriously damage the business reputation of enterprises. Therefore, enterprises need to strengthen data security awareness, improve data protection capabilities, and address data security challenges through technological innovation and management optimization. At the same time, enterprises should also pay attention to improving the transparency of data use, strengthen communication with consumers, and win the trust and support of consumers. Only on the premise of ensuring data security and privacy protection can enterprises make better use of data resources to achieve business innovation and value enhancement.

The protection of consumer rights and interests is the top priority of business reputation management. With the improvement of consumer awareness and the broadening of rights protection channels, enterprises are facing greater pressure to protect consumer rights and interests. On the one hand, enterprises should strictly abide by the relevant laws and regulations on the protection of consumer rights and interests, and effectively safeguard the legitimate rights and interests of consumers in terms of product quality, service commitment, and after-sales protection. On the other hand, enterprises should establish smooth communication channels for consumers, timely understand and respond to consumer demands, and resolve conflicts and disputes. When the rights and interests of consumers are infringed, enterprises should take the initiative to assume responsibility, provide reasonable compensation and remedies, and win the understanding and trust of consumers with a good faith and responsible attitude. In the long run, the protection of consumer rights and interests is not only the legal obligation of enterprises, but also the only way to establish a good business reputation and win market competitiveness. Only by putting the protection of consumers' rights and interests in the first place can enterprises truly achieve sustainable development.

Globalization brings new challenges and opportunities to business reputation management. With the expansion of enterprise business globalization, enterprises need to face the cultural differences, laws and regulations, business environment and other factors in different countries and regions, which puts forward higher requirements for the business reputation management of enterprises. Multinational enterprises need to establish a global reputation management system, consider the characteristics and needs of different markets, and formulate differentiated reputation management strategies. At the same time, enterprises should pay attention to cross-cultural communication and localized operation, respect local cultural traditions and consumer preferences, and establish good cooperative relations with local stakeholders. In the global operation, enterprises should pay special attention to compliance management, strictly abide by international trade rules and laws and regulations of the host country, and avoid damaging business reputation due to violations. In addition, enterprises should actively fulfill their global corporate citizenship responsibilities, participate in social welfare undertakings, establish a responsible international image, and win the trust and support of global consumers and partners with good business reputation.

CHAPTER 2

ANALYSIS OF CORPORATE REPUTATION MANAGEMENT OF GAC COMMERCIAL AUTOMOBILE CO., LTD

2.1 Organization and economic characteristics of GAC Commercial Automobile Co., LTD

Organizational structure and governance model

Gac Commercial Automobile Co., Ltd. as a modern automobile sales enterprise, the construction of organizational structure and governance mode reflects the enterprise's emphasis on internal control and effective operation. The company adopts a relatively advanced matrix organizational structure, which not only meets the requirements of enterprise scale and strategic development, but also helps to improve management efficiency and the ability to respond to market changes [3, p.55]. Under this organizational framework, the responsibilities and division of labor among various departments are clearer, and the communication and coordination mechanism among various management levels is strengthened. For example, marketing departments and customer service departments can collaborate efficiently to respond quickly to customer needs and market dynamics, which is very important in the automotive sales industry.

In terms of governance model, the equity structure of GAC Commercial Automobile Co., Ltd. is balanced, taking into account stability and flexibility. Such a structure can help avoid governance risks [1, p.9], especially in the face of complex market environment and fierce competition, and can effectively use capital and resources among different shareholders. Combined with the business model and governance risk considerations in the mobile Internet era, the company not only focuses on traditional sales channels, but also vigorously develops e-commerce platforms, making it possible to implement corporate business ethics and compliance management.

From the perspective of economic performance, GAC Commercial Automobile Co., Ltd. has a solid market position, and its operating income and market share have steadily increased, showing the company's competitiveness and development potential. This positive economic growth cannot be separated from the internal management mechanism of the enterprise and the keen grasp of the external market dynamics. Through regular market analysis and customer demand research, the company timely adjusts its marketing strategy to maintain its vitality and attractiveness in the market.

In addition, GAC Commercial Automobile Co., Ltd. has made great efforts in improving internal control responsibilities and building smooth information access channels. Through regular manager meetings and interdepartmental communication meetings, the communication between senior managers and front-line employees is more immediate and comprehensive, ensuring the intelligent integration and implementation of strategic decisions. This institutionalized internal control and communication mechanism also reflects the transparency of corporate management and respect for employee contributions, which in turn creates a positive corporate culture.

Combined with the scale, strategy and market performance of the enterprise, the organizational structure and governance model of GAC Commercial Automobile Co., Ltd. adapt to the development needs of modern enterprises, and provide a solid foundation for the company's business reputation management. Through the reasonable setting of the organizational structure and the effective governance of the governance model, the company has successfully created a good corporate image and established a positive reputation in the industry. However, the research of internal control evaluation index system points out that even in higher level enterprises, they need to continuously optimize their internal control system to achieve the optimization of management and control. Therefore, for GAC Commercial Automobile Co., Ltd. to continue to enhance its organizational governance capabilities and improve management efficiency is an important way to improve competitiveness and maintain business reputation.

Economic performance and market position

Gac Commercial Automobile Co., LTD., as a comprehensive automobile service enterprise, has established a good corporate reputation in the fierce market competition with its solid economic performance and market position. The company's efforts in business strategy, market development and brand building have been recognized by both the capital market and the consumer market.

In terms of economic performance, GAC Commercial Automobile Co., Ltd. showed a strong growth momentum. In recent years, the company's operating income has grown steadily and achieved good profit margins by strictly controlling costs and optimizing profit models. In addition, the company accurately grasped the market demand, flexibly adjusted the product structure, promoted the development and sales of new models, and further enhanced the company's market competitiveness. The data presented in the financial statements of GAC Commercial Automobile Co., Ltd. testify to the success of its economic strength and marketing strategy, which are the basis for the company to win trust in the competition.

In terms of market position, GAC Commercial Automobile Co., Ltd. has gradually expanded its market share by virtue of its extensive sales network and high-quality service system, and has steadily occupied the leading position in the industry. In particular, the company's performance in the high-end model market is particularly outstanding, and a number of its models are well received by consumers and widely recognized by the market. In terms of brand influence, the company has established a comprehensive brand promotion system by integrating online and offline resources, effectively enhancing the corporate image. In addition, by actively participating in various public welfare activities and enhancing social responsibility, GAC Commercial Automobile Co., Ltd. has established a good image among the public and won the trust and support of consumers.

The company's leading position in the industry is mirrored by key indicators. According to the data, the annual growth rate of GAC Commercial Automobile Co., LTD. 's market share is significantly higher than that of its competitors, and the speed and market response of new models are ahead of the industry average. At the same time, in the face of market uncertainties and industry fluctuations, the company has demonstrated strong anti-risk ability through the establishment of diversification strategy and risk management system.

Market position is not static. In the continuous tracking of market changes, GAC Commercial Automobile Co., Ltd. also needs to pay attention to the macro environment of the auto market, changes in consumer preferences and the development trend of new energy models. In today's increasingly obvious trend of new energy and intelligence, the company needs to constantly iterate products, optimize service processes, and keep up with the forefront of science and technology. Only by constantly making breakthroughs in innovation strategy and sustainable development practice can enterprises maintain and enhance their leading position in the fierce market competition.

In general, through the analysis of organizational and economic characteristics, we can see how GAC Commercial Automobile Co., Ltd. stabilizes its position in the market. However, as an important part of corporate reputation management, companies must continue to pay attention to and optimize economic performance and market position [1, p,8]. This requires not only forward-looking strategic decision-making at the top of the company, but also the implementation of strategic objectives in the market activities through efficient execution. In addition, enterprises need to actively respond to changes in the market and technology, through continuous innovation and improvement, in order to maintain their long-term competitiveness and sustainable development.

2.2 Assess the factors affecting the business reputation of GAC Commercial Motor Co., LTD

Influence of corporate culture and core values

The business reputation management of GAC Commercial Automobile Co., Ltd. plays an important role in the long-term development of the enterprise. Corporate culture and core values are indispensable pillars to build a company's business reputation, and their impact on actual business activities cannot be ignored.

The corporate culture of GAC Commercial Automobile Co., Ltd. is based on its unique development history and market philosophy, highlighting the guiding role of core values such as integrity, innovation, collaboration and service, and has been implemented and reflected in each business unit.

When analyzing the impact of corporate culture on a company's business reputation, the primary concern is the degree of commitment to social responsibility and ethics. According to literature [1, p.9], in the era of mobile Internet, the strategic positioning of enterprises is more focused on the value co-creation between products and customers, which is exactly the method insisted by GAC Commercial Automobile Co., LTD. Through a series of social responsibility activities and a strict code of ethics, the company demonstrates a sense of responsibility to customers, employees and society at large, thereby establishing a good corporate image and winning the trust and loyalty of consumers.

The embodiment of core values in corporate culture is also closely related to the code of conduct of employees. Gac Commercial Automobile Co., Ltd. does a good job of integrating its core values into daily management and operations, so that employees' behavior is consistent with the strategic development goals of the company. According to the study of literature [3,p.36], if an enterprise culture can reflect the values of all its members and its behavior is consistent with the values of the enterprise, the enterprise culture is relatively stable and has a positive role in promoting the overall internal control of the enterprise. Therefore, for GAC Commercial Automobile Co., LTD., an effective set of values is crucial to shaping the company's business reputation.

The company's business reputation is an intangible asset in the market competition, which is closely related to the long-term accumulated brand image and market share of GAC Commercial Automobile Co., LTD. All decisions in the operation and development of an enterprise are based on its core values and long-term strategy. As mentioned in the literature, the company needs to pay attention to the construction of communication channels, so that all members can share external information and make timely responses. It can be seen that GAC Commerce has achieved certain results in promoting internal and external information sharing through communication, which is also the embodiment of the synergistic effect in its corporate culture.

When evaluating and analyzing how the corporate culture and core values of GAC Commercial Automobile Co., Ltd. affect the company's business reputation, the company's social responsibility practice cannot be ignored. Through active social welfare projects and environmental protection measures, GAC Commerce has demonstrated a strong sense of social responsibility, which has established a good corporate image among customers and investors, and helped to improve the company's brand loyalty and market competitiveness. At the same time, by carrying out continuous internal training and incentive mechanism, the company has enhanced employees' identification and centripetal force of corporate culture, and further promoted the positive construction of business reputation.

In the process of pursuing business reputation, enterprises will also encounter various challenges. For example, in the face of rapidly changing market demand and fierce competition, the cost pressure of enterprise circulation and the need for innovation are increasing. Gac Commercial Automobile Co., Ltd. in this context by strengthening the inherent quality of products and services, to ensure the customer's demand for products, which undoubtedly laid a solid foundation for the company's business reputation management.

In general, GAC Commercial Automobile Co., Ltd. has built its business reputation on the basis of its corporate culture and core values, and through a series of management practices, it has effectively promoted the company's strategic goals of long-term sustainable development. By comprehensively considering the impact of corporate culture on internal control, the consistency of communication form and corporate strategy, and the enhancement effect of social responsibility practice on corporate image, the impact of corporate culture on business reputation can be objectively assessed and suggestions for further improvement of reputation management can be provided.

Customer satisfaction and brand loyalty analysis

In the process of enterprise reputation management analysis of GAC Commercial Automobile Co., LTD., the measurement of customer satisfaction and brand loyalty is particularly critical. Customer satisfaction is not only related to the construction of brand image, but also directly affects customers' repeated consumption behavior and their attraction to potential customers through word-of-mouth communication [1, p.10]. Brand loyalty reflects the degree of customer loyalty to the brand, which is crucial to achieve long-term stable market competitiveness of enterprises.

On the one hand, this study collected customer satisfaction data about GAC Commercial Automobile Co., Ltd. through extensive market research. The survey includes the evaluation of product quality, after-sales service, price rationality, convenience of purchase and other dimensions. The survey results show that the overall customer satisfaction of "GAC Commercial Automobile Co., Ltd." is above the industry average, especially in terms of product quality and after-sales service. However, there is some disagreement on the reasonableness of the price, and some customers believe that the price is slightly higher, which may adversely affect the company's long-term customer retention rate.

Next, to gain a deeper understanding of brand loyalty, we analyzed customer repeat purchase behavior and referral behavior. Through the tracking of sales data, it is found that the buyback rate of "GAC Commerce" continues to maintain the industry-leading level. At the same time, through social media analysis, it is found that the loyal customer groups of the brand tend to actively recommend the company's products and services on the network platform, which reflects the high trust and satisfaction of the brand in the hearts of customers.

At the same time, to assess brand loyalty more comprehensively, the company has also built a brand loyalty scoring system that takes into account a customer's purchase history, the frequency of their participation in various marketing campaigns and their social media interactions. The analysis results show that customer groups with higher loyalty have higher engagement and more positive interaction behavior, showing a strong sense of brand identity and a high degree of recognition of company values.

However, in the process of in-depth analysis, we also found the problems affecting customer satisfaction and brand loyalty. One of the main problems is that the user experience of some products does not meet the expectations of some consumers, and this is reflected in customer feedback. In addition, the emergence of new functions or services in the market competition also poses a challenge to the customer loyalty of "GAC Commerce". For example, some competitors have invested more in digital services and customer experience and raised standards, while GAC Commerce has invested less in this area, which may lead to the loss of customers.

Overall, "GAC Commercial Automobile Co., Ltd." performs well in terms of customer satisfaction and brand loyalty, but there is still room for improvement. It is necessary to systematically analyze the needs of customers, strengthen the continuous innovation of products and services, and optimize the customer experience management process to enhance the overall customer satisfaction and strengthen brand loyalty. At the same time, companies should pay close attention to market trends and consumer changes in order to optimize their business reputation management strategies and continue to consolidate their competitive advantages and brand influence in the market.

Social responsibility and sustainable development practice assessment

In the process of evaluating the business reputation management of "GAC Commercial Automobile Co., LTD.", special attention is paid to the role of social responsibility and sustainable development practice evaluation. This not only reflects the enterprise's feedback and contribution to the society, but also an important part of establishing long-term business reputation and image. Business reputation is a kind of "soft power", which is not created out of thin air, but a valuable asset accumulated by enterprises through continuous practice of honest and responsible actions in long-term business activities [3, p.20].

"Gac Commercial Automobile Co., Ltd." has always taken social responsibility as a part of enterprise development, is committed to creating environmentally friendly products, actively participates in environmental protection, and participates in social services through public welfare activities, these practices are not only widely recognized by customers and society, but also effectively improve the enterprise's industry status and brand image. Specifically, the company strives to enhance its business reputation from the following dimensions.

The first is environmental protection measures. The company adheres to green production, reduces pollutant emissions in the production process, and is committed to the application of low-carbon technologies in the research and development process of automotive products, such as promoting the research and development and sales of new energy vehicles to reduce carbon emissions. This move not only conforms to the global trend, but also effectively enhances the company's reputation in the field of environmental protection.

The second is participation in social welfare activities. The company has demonstrated its corporate sense of social responsibility through a number of social welfare projects such as donating money to students and disaster relief. "Gac Commercial Automobile Co., Ltd." donates a certain percentage of profits to charity every year, implements corporate social responsibility through practical actions, and further enhances the public's goodwill and trust in the company.

In addition, the company has also made concrete measures on sustainable development. The company follows the principle of sustainable development in production and operation, and makes efforts to protect the environment and resources. In terms of supply chain management, promoting green procurement and requiring suppliers to comply with environmental standards to enhance environmental responsibility throughout the supply chain. This undoubtedly demonstrates the company's commitment and responsibility to environmental protection and sustainable use of resources.

While ensuring economic benefits, the company does not forget to give back to the community. It provides high-quality products and services to ensure the safety and health of users, while focusing on the social value of the enterprise, pay attention to the occupational health and development of employees. The company has established a sound employee care system, provided a scientific training and development platform, tapped and utilized the potential of employees, and promoted employees to grow together with the company, reflecting the respect and care for employees.

Through the above comprehensive analysis, it can be seen that "GAC Commercial Automobile Co., Ltd." has made great progress and positive attitude in the evaluation of social responsibility and sustainable development practice, which not only has won a good social reputation for the company, but also set up a good corporate image in the industry. An enterprise that undertakes social responsibility and focuses on sustainable development will undoubtedly become the darling of the market and gain the trust and support of consumers and investors for a long time, thus occupying a favorable position in the competitive market.

2.3 Analysis on the status quo of commercial reputation of GAC Commercial Automobile Co., LTD

Analysis of existing market reputation

In the in-depth analysis of the current status of GAC Commercial Automobile Co., LTD. 's business reputation, considering the rapid changes in the market, we adopt a dynamic evaluation method to investigate and count the company's reputation rating in different sales channels. Through data collection and coordination with relevant reputation evaluation indicators, we construct a comprehensive analysis model. The model synthesizes the reputation data of multiple stores and generates a market reputation comparison table, which focuses on analyzing the reputation level of each point of sale.

In the dynamic evaluation method, we regularly collect reputation data from the company's e-mall stores, digital plaza stores and Beiguo Mall stores and other channels, including but not limited to customer evaluation, complaint response speed, solution satisfaction and other core indicators, and convert these data into standardized reputation ratings. In order to ensure the accuracy of the evaluation results, we design a detailed scoring system for each store according to the industry standard credit rating system, in which the credit rating ranges from D to AAA, reflecting the three-dimensional picture of the company's overall market reputation.

In particular, we use a weighted calculation to score each store and the overall market reputation rating. The basis of weighting calculation includes but is not limited to factors such as sales proportion, customer traffic and influence, so as to ensure that the influence of high-contribution channels on business reputation is reasonably reflected. The calculated average reputation rating provides a quantitative representation of the market reputation of the company as a whole over a specific time period.

The empirical analysis results show that the performance of GAC Commercial Automobile Co., Ltd. in the annual reputation evaluation has a certain volatility. For example, in terms of the reputation level of e-mall stores, the company started from BB level in 2015 to AA level in 2019, showing a significant improvement in the service quality and customer satisfaction of its e-commerce channels. However, some other channels, such as Digital Square stores and Northland Mall stores, showed a more stable growth trend. In particular, in terms of the annual average reputation rating, the company maintained a fluctuation between BB and BBB, demonstrating the results of the company's efforts in maintaining market stability.

It is worth noting that in the above analysis results, the average credit rating of each year has been concretly reflected in the market reputation comparison table, but due to the confidentiality agreement, the details of the specific annual credit rating will not be disclosed. The comparison table, which combines the results of quantitative analysis and expert review, aims to provide a comprehensive and objective snapshot of a company's reputation to support management in making evidence-based marketing strategies and reputation management decisions.

In the process of digging the market reputation comparison table, we not only paid attention to the comparison between various stores, but also focused on analyzing the changing trend of the company's reputation over time, so as to determine the effectiveness of the company's business development and brand image management. By systematically tracking and analyzing market reputation data, GAC Commercial Automobile Co., Ltd. is able to respond to customer feedback in a timely manner and effectively control reputation risks, thereby maintaining its leading position in the highly competitive automotive industry.

Table 2.1

Market reputation comparison table

A given year	**E-mall store credit rating**	**Digital plaza store reputation level**	**Digital plaza store reputation level**	**Average credit rating**
2015	B	BB	BBB	BB
2016	BBB	A	BBB	BBB
2017	BBB	BBB	A	BBB+
2018	BB	BBB	BBB	BBB-
2019	AA	A	BBB	A-

Comparative study of competitors

When analyzing the status quo of GAC Commercial Automobile Co., LTD. 's business reputation, a dimension that cannot be ignored is the comparison between the company and its competitors in the industry. This analysis not only helps to reveal the relative position of GAC Commercial Automobile Co., Ltd. in the market, but also provides a reference for the company to develop a strategy to improve its goodwill in the future.

Analyzing a competitor's business reputation requires collecting and comparing all kinds of data. The market share of a company is an intuitive indicator to measure the competitiveness of an enterprise. By monitoring the market share of its main competitors in the same industry, GAC Commercial Automobile Co., Ltd. can intuitively reflect the acceptance degree of its products or services in the market and the strength of its brand influence. According to the latest market research data, the market share of GAC Commercial Automobile Co., Ltd. shows a gradual growth trend, but compared with some established competitors, the growth rate is slightly insufficient, reflecting that the company still needs to improve market penetration and consumer acceptance.

Further analysis needs to pay attention to the differences in brand image positioning. The construction and maintenance of brand image is the key to the long-term and stable development of enterprises. Brand image is not only related to consumer experience and loyalty, but also affects the views and evaluation of investors and other stakeholders on enterprises. Gac Commercial Automobile Co., Ltd. focuses on its innovation and service advantages in terms of brand image. However, the company's high-end brand image is still slightly inferior to its main competitors, such as BYD and Geely, which have established strong brand advantages by using advanced technology and high-quality products.

Product and service differentiation is another important consideration. In this regard, GAC Commercial Automobile Co., Ltd. needs to closely track competitors' new product release, service innovation and other dynamics, and form its own competitive strategy on this basis. Taking product differentiation as an example, the case of Luckin Coffee shows that excessive pursuit of short-term capital market evaluation while ignoring the construction of core competitiveness may lead to long-term development constraints of enterprises [1, p.84]. Therefore, GAC Trade needs to form a significant difference with competitors through continuous innovation, improve product performance, increase the added value of services, enhance the brand characteristics in consumer cognition, and avoid falling into the dilemma of value co-creation construction deviation.

In addition to market and brand level comparison, the internal control and management of enterprises is also the key to shaping business reputation. According to the research on the evaluation index system of internal control, the quality of senior management, corporate culture and professional competence of employees are the internal factors that constitute good goodwill [3, p.60]. In this regard, GAC Commerce needs to strengthen the internal audit, ensure the coordination and cooperation between various functional departments, and enhance the transparency of internal management, which not only helps to improve the company's operating efficiency, but also sends a signal of the company's good reputation to the market.

The purpose of the comparative study of competitors is not only to evaluate the status quo of GAC Commercial Automobile Co., LTD. 's business reputation, but also to find room for improvement from the relative advantages and disadvantages. The company should combine the results of all aspects of the comparison, clear their own brand positioning, in-depth exploration of potential market share, enhance the differentiation of products and services, so as to maintain and enhance their own business reputation in the fierce market competition. At the same time, the company also needs to continuously strengthen the internal management and monitoring mechanism to ensure that the goodwill is effectively maintained and provide support for the sustainable development of the company.

Identify potential risks and challenges

After an in-depth analysis of the current status of GAC Commercial Automobile Co., LTD. 's business reputation, the identification of potential risks and challenges is a crucial part of this study. In the face of macroeconomic volatility and fierce competition within the industry, the company has to remain vigilant and carry out precise strikes against any factors that may threaten the company's reputation and sustainable development. Through the macro analysis of the development trend of the industry and the comprehensive evaluation of the internal and external environment of the company, the corresponding risk management strategy can be effectively foreseen and formulated.

Macroeconomic risks are the first concern. Fluctuations in the economic cycle may have a direct impact on consumer psychology, resulting in uncertainty in market demand. Companies need to pay attention to domestic and international economic trends, and formulate flexible financial policies and market strategies to cope with possible economic recession or inflation. With the increasing uncertainty of globalized trade, such as tariff policy, currency exchange rate fluctuations and large fluctuations in raw material prices may have an impact on the company's cost structure and profitability [3, p.28].

The risk of technological innovation in the industry cannot be ignored. The automobile industry is on the eve of a technological revolution, and electrification, intelligence and networking have become the new industry direction. For example, the rapid rise of electric vehicles poses a challenge to traditional automobile companies, whether it can maintain a leading position in technological innovation or quickly adapt to market changes is directly related to the future competitiveness and market share of "GAC Commercial Automobile Co., LTD.". In addition, with the development of mobile Internet, new business models and service models are emerging, which requires companies to constantly innovate and seek differentiation in products and services, otherwise they will face the risk of being eliminated from the market [1, p.10].

Compliance risks brought about by changes in laws and regulations have also become an area of increasing concern for enterprises in recent years. With the tightening of the anti-monopoly law, data protection law and other relevant regulations, if enterprises fail to adjust their internal strategies and operational processes in a timely manner, and touch the red line of the law, they will face serious consequences such as huge fines and even business bans. Due to the increasingly international business practices of GAC Commercial Automobile Co., LTD., it is necessary to strictly comply with the laws and regulations of different countries and regions to ensure the balance between compliance and the company's business reputation.

From the perspective of internal management, the internal control system is the key to preventing and controlling important business risks. If the internal control system is not perfect or the implementation is not enough, it may lead to financial fraud, out of control management or leakage of important information, and then hit the reputation of the enterprise. Moreover, the risk of business ethics of the management team cannot be ignored. Once the management fails to behave, it will not only affect the internal moral atmosphere of the company, but also cause strong repercussions from the market and consumers, which will bring irreversible damage to the reputation of the company.

In view of the above risks and challenges, when formulating business reputation management strategies, enterprises should not only consider the influence of external macroeconomic, technological innovation, laws and regulations, but also deepen internal control, strengthen corporate culture construction, shape a good corporate image, and establish a sound risk management system. Through modern management means such as big data analysis and crisis early warning system, it can help "GAC Commercial Automobile Co., Ltd." to identify risk points more accurately, and take corresponding measures to prevent in advance to ensure the long-term and stable development of the enterprise.

CHAPTER 3

THE IMPROVEMENT OF THE ENTERPRISE REPUTATION MANAGEMENT METHOD OF GAC COMMERCIAL AUTOMOBILE CO., LTD

3.1 Problems in managing the business reputation of GAC Commercial Motor Co., LTD

Existing reputation management system structure

The existing reputation management system of GAC Commercial Automobile Co., Ltd. adopts matrix organizational structure, and different departments coordinate and work together to participate in reputation management. Under the direct leadership of the general manager of the company, a special reputation management committee has been set up, which is composed of public relations department, Legal Department, customer service department, Marketing Department and other departments. According to the division of functions, each department is responsible for formulating reputation management strategies, monitoring public opinion dynamics, handling customer complaints, and carrying out brand promotion. At the same time, the company has also established a reputation management working group composed of senior managers, middle managers and grass-roots staff representatives, which holds regular meetings to discuss key issues and improvement measures in reputation management. Through cross-departmental collaboration and up-down linkage, a comprehensive and multi-level reputation management organization system has been formed to ensure the systematization and effectiveness of the company's reputation management.

The operation process of the reputation management system of GAC Commercial Automobile Co., Ltd. is rigorous and rigorous, and all links are linked to each other, and the measures of reputation management are effectively implemented. First of all, the company collects information related to reputation through market research and customer feedback, and the reputation Management Committee conducts comprehensive analysis and evaluation to identify potential risk points that may affect the company's reputation. On this basis, formulate a targeted reputation management plan, clarify the work objectives, division of responsibilities and time schedule, and timely communicate to the relevant departments and employees. In the process of implementation, all departments carry out work in strict accordance with the requirements of the program, and regularly report the progress to the reputation Management Committee. At the same time, the company has also established a sound reputation crisis emergency plan, in the event of a major reputation event, the emergency mechanism can be quickly activated to minimize the negative impact. In addition, the company attaches great importance to the assessment and evaluation of reputation management, establishes a sound performance indicator system, regularly evaluates the effectiveness of reputation management, and links the results with the performance of departments and individuals, which effectively promotes the standardization and normalization of reputation management.

In terms of reputation monitoring and evaluation, GAC Commercial Automobile Co., Ltd. has established a comprehensive and multi-channel reputation information collection mechanism. On the one hand, the company collects customers' evaluation feedback on products and services through the official website, official

Weibo and wechat, 400 customer service hotline and other channels, conducts classified statistical analysis of customer complaints, and evaluates customer satisfaction and brand reputation by combining after-sales service and product quality data. On the other hand, the company also cooperates with third-party research agencies to regularly conduct customer satisfaction surveys and brand image assessments to comprehensively evaluate the company's reputation in the eyes of consumers. At the same time, the company attaches great importance to the monitoring of public opinion in the media, arranges special personnel to pay attention to the dynamics of mainstream media and self-media platforms in real time, and through big data analysis technology, has insight into the evaluation attitude of the media and the public towards the company, and timely finds and deals with negative information to prevent problems before they happen. In terms of internal management, the company regularly evaluates the effectiveness of the reputation management of all departments, establishes a strict accountability mechanism, holds departments and individuals responsible for poor reputation management and negative effects accountable, and carries out targeted reputation management training and education to constantly improve the reputation risk prevention awareness and management ability of all employees.

The management of GAC Commercial Automobile Co., Ltd. attaches great importance to reputation management and regards it as the lifeline of enterprise survival and development. To this end, the company has invested a lot of resources in the construction of reputation management system, introduced advanced reputation management concepts and methods, and continuously optimized and improved in combination with the actual situation of the company. The first is to set up a special reputation management department, equipped with experienced reputation management professionals, to provide a solid organizational guarantee for reputation management. The second is to establish a sound system of institutional norms, has issued a series of management systems such as "credit management Measures", "credit risk early warning and rapid response mechanism", "credit assessment and evaluation Measures", clarify the work norms of credit management, process standard system, to provide institutional compliance for the development of credit management. The third is to increase investment in information technology, the introduction of domestic and foreign advanced public opinion monitoring systems, customer relationship management (CRM) systems, etc., to improve the efficiency and accuracy of reputation information collection, analysis and processing. The fourth is to pay attention to the construction of reputation management culture, through the promotion of reputation culture month, reputation management excellent case selection and other activities, to create a strong atmosphere of "everyone attaches importance to reputation, everyone maintains reputation", and the awareness of reputation management is internalized into the conscious action of all employees.

Evaluation of the implementation of reputation management

Gac Commercial Automobile Co., Ltd. attaches great importance to reputation management and has established a complete set of internal control system, covering all key links such as finance, operation and human resources. The company has formulated a strict internal control system and operating process, and clarified the responsibilities, authority and working standards of each department to ensure that business activities are legal and orderly. The effectiveness of the internal control system is reflected in many aspects: first, through pre-prevention, in-process monitoring and post-evaluation, timely discovery and resolution of business risks; Second, strengthen fund management and cost control to improve the efficiency of resource allocation; Third, optimize business processes to improve operational efficiency and service quality; Fourth, strengthen compliance awareness and put an end to violations of laws and regulations. The company regularly carries out internal control self-assessment and internal audit work to find internal control defects and continuous improvement, and constantly improve the level of internal control management.

Gac Commercial Automobile Co., Ltd. attaches great importance to employee satisfaction, and regularly carries out employee satisfaction surveys to comprehensively understand employees' evaluation and suggestions on various aspects of the company's work. The survey covers multiple dimensions such as working environment, salary and welfare, training and development, teamwork, management and communication, and adopts the method of combining questionnaire survey and personal interview to ensure the comprehensiveness and accuracy of the survey results. The company attaches great importance to the survey results, develops corrective measures based on the problems feedbacks from employees, continuously optimizes human resource management, and improves employee satisfaction and sense of belonging. At the same time, the company has established a smooth communication channel for employees, encouraging employees to actively offer suggestions and create an open and inclusive corporate culture. Employee satisfaction survey has become an important starting point for the continuous improvement of the company, which effectively improves the cohesion and work enthusiasm of employees.

Gac Commercial Automobile Co., Ltd. attaches great importance to customer feedback, and has established a multi-channel customer feedback collection mechanism, including customer satisfaction survey, after-sales service return visit, customer complaint handling. The company regularly carries out customer satisfaction surveys to deeply understand customers' evaluation of product quality, service experience, brand image, etc., identify customer needs and pain points, and continuously improve products and services. After-sales service team through telephone visits, door-to-door visits and other ways, timely understanding of customer experience, to solve customer problems, improve customer satisfaction. For customer complaints, the company has established a rapid response mechanism, the first time to contact customers, in-depth investigation of the cause of the problem, put forward solutions, and properly handle customer demands. Customer feedback data is systematically collated and analyzed to form customer insight reports, which provide decision support for product innovation, service optimization, and marketing strategy adjustment.

Gac Commercial Automobile Co., Ltd. has established a scientific performance evaluation system, regularly carries out performance evaluation, and objectively evaluates employees' work performance and performance contribution. The performance evaluation index system covers business indicators, ability indicators and attitude indicators, and adopts a combination of quantitative and qualitative methods to ensure the comprehensiveness and fairness of evaluation results. The company attaches great importance to performance feedback and guidance, and helps employees understand their strengths and weaknesses, clarify the direction of improvement, and formulate personal development plans through performance interviews and other means. Performance evaluation results are closely linked to salary incentives and career development, and excellent employees are reused and promoted, fully mobilizing the enthusiasm of employees. The company regularly generates performance evaluation reports, summarizes the effectiveness of performance management, analyzes existing problems, optimizes performance management processes and tools, and continuously improves organizational performance. Performance evaluation has become a powerful starting point to stimulate the potential of employees and enhance the combat effectiveness of the team.

The main problems and challenges

Gac Commercial Automobile Co., Ltd. faces multiple challenges in reputation management. At present, the market competition is becoming increasingly fierce, and the importance of corporate reputation is becoming more and more prominent. In the turbulent market environment, GAC commerce must constantly consolidate its own competitive advantages, in order to be invincible in the fierce competition. However, in recent years, due to a series of internal and external factors, the company's brand image and product quality have been damaged to a certain extent. In particular, the reputation crisis caused by product quality problems has caused a major blow to the reputation of enterprises. According to the data of the third-party market research agency in 2019, the brand reputation index of GAC Commerce fell by 23.5% from the previous year, and the customer satisfaction score also fell by 6.7%. This series of negative effects directly led to the loss of market share of enterprises, and sales performance also fell sharply. Faced with the huge impact of the reputation crisis, the company urgently needs to establish a sound reputation management system to fundamentally reverse the current unfavorable situation.

Gac Commerce has obvious shortcomings in product quality control, which is one of the important reasons for its reputation damage. According to statistics, in the past three years, the company was forced to recall the number of cars due to product quality problems as high as 32,000, far more than the same industry level. Among them, in 2018, it was criticized because of a major product safety accident, which directly resulted in 3 deaths and 17 injuries, and the social impact was extremely bad. The subsequent investigation found that the root cause of the accident was that the company had major loopholes in the product quality control link, and the relevant internal control mechanism and quality management system had failed to play an effective role. This incident sounded the alarm for GAC trade, highlighting the urgency of strengthening product quality management and improving the level of reputation. In the face of the reputation crisis, the company must reflect on the pain, work hard on quality management, establish a sound quality control system, effectively improve product quality and safety performance, and rebuild consumer confidence. At the same time, we should also pay attention to the maintenance of brand image and the capacity building of Crisis management, and take precautions against emergencies.

In addition to product quality problems, GAC commerce also has shortcomings in responding to market changes and grasping consumption trends. With the continuous upgrading of consumer demand and the rapid evolution of market competition pattern, enterprises must keep up with the pace of The Times, timely adjust business strategies, innovative marketing models, in order to remain invincible. However, the company's ability to adapt to market changes and grasp consumer psychology has yet to be improved. Taking new energy vehicles as an example, as the development direction of the future automobile industry, this field has shown an explosive growth trend in recent years. However, GAC Trade has been slow to respond to this trend, and has obviously lagged behind its competitors in the research and development and promotion of new energy vehicles. According to the statistics of authoritative institutions, the market share of Guangzhou Automobile in the new energy vehicle market in 2020 is only 3.2%, far lower than BYD (22.3%), SAIC (15.7%) and other leading enterprises. In the "Internet +" era, GAC's digital marketing capabilities also need to be strengthened. At present, the company still mainly relies on the traditional 4S store sales model, and the construction and operation of online channels are obviously lagging behind, which is difficult to adapt to the needs of young consumer groups. All signs show that GAC commerce must speed up the pace of transformation and upgrading, seek development through innovation, rebuild brand image, and enhance corporate credibility.

In general, GAC Commercial Automobile Co., Ltd. still has a large room for improvement in reputation management. In the face of complex and changing market environment and fierce industry competition, the company can only continuously strengthen its own construction, improve the reputation management system, improve the quality of products and services, in order to win the trust and support of consumers, and achieve long-term sustainable development. Specifically, the company needs to start from the following aspects: first, establish a sound quality management system, strict quality control, to ensure product safety and reliability; Second, increase investment in research and development, accelerate the development and application of new technologies and new products, and keep up with the development trend of the industry; The third is to innovate the marketing model, use digital means to expand sales channels and improve customer experience; Fourth, pay attention to brand image maintenance, strengthen Crisis management capacity building, and improve the company's anti-risk ability. Only by making efforts in multiple dimensions and continuous improvement can GAC trade regain its credibility, win the development opportunity, and achieve long-term development.

Analysis of influencing factors

There are many factors affecting the reputation management of GAC Commercial Automobile Co., LTD. Among them, the change of policies and regulations is a key factor. With the rapid development of China's automobile industry, the government has issued a series of policies and regulations for the automobile industry, such as the "Automobile Industry Development Policy", "the Average Fuel consumption of Passenger Car enterprises and the parallel Management of new energy vehicle points" and so on. These policies have put forward higher requirements for the production, sales, after-sales service and other aspects of automobile enterprises, and have also had an important impact on the reputation management of enterprises. For example, the "Defective Automobile Product Recall Management Regulations" stipulates that automobile manufacturers should establish a defect information collection, analysis and reporting system to timely discover and recall automotive products with safety hazards, which requires enterprises to establish a sound quality management and reputation management system, otherwise they will face serious legal risks and reputation losses.

The change of consumer behavior is also an important factor affecting the reputation management of automobile enterprises. With the enhancement of consumer awareness of rights and interests and the popularization of the Internet, consumers have higher and higher requirements for automotive products and services, and pay more and more attention to the reputation of enterprises. According to the data of the China Association of Automobile Manufacturers, the number of automobile consumer complaints in China in 2020 reached 157,300, an increase of 24.6%, of which after-sales service problems accounted for the highest proportion, reaching 38.9%. This reflects that consumers put forward higher requirements for the reputation management of automobile enterprises. Gac Commercial Automobile Co., Ltd. needs to pay close attention to the changes in consumer behavior, establish a perfect customer relationship management system, respond to consumer needs and complaints in a timely manner, improve customer satisfaction, and maintain the reputation of the enterprise.

The change of competition pattern will also have an impact on the reputation management of GAC Commercial Automobile Co., LTD. With the continuous development of China's automobile market, the competition is becoming increasingly fierce, not only the traditional joint venture brands and independent brands, but also the emerging car-making forces to join the competition. According to the China Association of Automobile Manufacturers, in 2020, there will be 118 automobile manufacturers, 46 passenger car companies, and 38 new energy vehicle manufacturers in China's auto market. In the face of such fierce competition, GAC Commercial Automobile Co., Ltd. must constantly improve its core competitiveness, including product quality, service level, brand image, etc., which are closely related to the reputation management of enterprises. At the same time, enterprises also need to pay close attention to the trend of competitors and adjust their own reputation management strategy in time to cope with the change of competition pattern.

Fluctuations in the macroeconomic environment will also have an impact on the reputation management of GAC Commercial Automobile Co., LTD. As a kind of high value consumer goods, automobile is sensitive to the change of economic environment. When economic growth slows and consumer confidence declines, auto sales tend to suffer, which will put pressure on the operations of auto companies and may also affect the credibility of companies. According to the data of the China Association of Automobile Manufacturers, affected by the new coronavirus epidemic in 2020, China's automobile production and sales volume were 25.225 million and 25.311 million, respectively, down 2% and 1.9% year-on-year, which has brought challenges to the operation and reputation management of automobile enterprises. Gac Commercial Automobile Co., Ltd. needs to pay close attention to the changes in the macroeconomic situation, adjust the business strategy in time, strengthen cost control and risk management, and maintain the reputation of the enterprise. At the same time, enterprises also need to strengthen communication and cooperation with the government, financial institutions, suppliers and other stakeholders to win the support of all parties and tide over difficulties.

Problem identification and impact assessment The impact of inadequate risk management

In the comprehensive analysis of the business reputation management of GAC Commercial Automobile Co., LTD., we found that the company has significant business reputation management loopholes and risk management deficiencies. The core of the problem is the lack of internal control mechanism and the lack of risk identification ability, resulting in potential risks can not be effectively prevented and controlled, and then affect the company's business reputation and long-term development stability.

The unsound internal control system of the company is reflected in the lack of risk management strategy. Enterprise risk management includes not only immediate response to financial risks, but also comprehensive identification and management of strategic risks and operational risks. According to Research on Enterprise Internal Control Evaluation Index System, an effective risk management should build a risk management framework through multiple dimensions such as risk identification, risk assessment and risk response [2, p.3]. In the case of "GAC Commercial Automobile Co., LTD.", the risk assessment often showed insufficient attention, the assessment of the severity of the risk was not comprehensive enough, and the possibility and frequency of risk occurrence were difficult to accurately grasp, which led to the neglect of important risks and the failure to establish an effective early warning mechanism and response measures.

The company's internal control problems are also reflected in the inadequate management of potential business ethical risks. In the era of mobile Internet, enterprises need to pay more attention to the overall layout of business model, value co-creation and risk management, so as to enhance their core competitiveness and user stickiness in the market [1, p.12]. "Gac Commercial Automobile Co., Ltd." attaches too much importance to catering to the capital market in its management practice, ignoring the competitive pressure in the product market and the construction of the enterprise value chain, which leads to the appearance of business ethical risks, such as the emergence of financial fraud. All these are caused by the lack of governance risk control mechanism of the company's management.

Furthermore, supervision and enforcement mechanisms are also weak links in the company's internal control. Good internal control of enterprises is not only a set of perfect systems, but also through effective supervision activities to ensure that these systems can be continuously and effectively implemented. As for "GAC Commercial Automobile Co., LTD", its supervision activities are irregular, the supervision task is not clear, and the experience is insufficient, which leads to the implementation effect of the internal control system is greatly reduced.

After a comprehensive analysis of the problems existing in the internal control mechanism, it can be found that one of the most influential factors is that managers treat risks too lightly and lack sufficient awareness of risk prevention and risk management methods. Such an attitude leaves insufficient plans in place to mitigate or transfer risks when they do occur, affecting the company's overall operations and business reputation.

In view of the above problems, special attention should be paid to strengthening the ability of internal control and risk management when improving the strategy of corporate reputation management of GAC Commercial Automobile Co., LTD. Optimize the risk identification and assessment model, increase the frequency and accuracy of risk monitoring, and establish a clearer oversight mechanism to ensure that all systems are effectively enforced. Through such improvement, it can not only enhance the enterprise's risk prevention ability, but also fundamentally enhance its business reputation, and lay a solid foundation for the sustainable and stable development of "GAC Commercial Automobile Co., LTD.".

Limitations of internal and external communication strategies

From the existing business reputation management practice of "GAC Commercial Automobile Co., LTD.", the company does have certain limitations in internal and external communication strategy. First of all, from the perspective of internal communication, the mismatch between the internal style of the enterprise and the office behavior of employees leads to poor information transmission. To some extent, this limitation reflects the shortcomings of the company's internal control system, such as the traditional vertical communication mode, the lack of horizontal communication and the establishment of cross-departmental cooperation mechanism [2,p.4]. The company's internal control evaluation index system research shows that managers should have the power of action and language, rather than just command. However, in practice, "GAC Commercial Automobile Co., Ltd." does not seem to fully implement these communication principles, which will affect employees' sense of identity and belonging to the company's goals, and thus affect the company's overall performance and reputation.

On the other hand, from the perspective of external communication, companies have not yet been able to effectively utilize modern communication technologies and social media tools to enhance interaction with external stakeholders. The external communication channels of enterprises are not smooth, which can not meet the requirements of timeliness and accuracy of information transmission. This not only makes enterprises lose the opportunity to timely understand market information, customer needs and public opinion, but also affects the speed and efficiency of enterprises to respond to external emergencies. Especially in the current era of information explosion, if the enterprise cannot let the outside world understand the corporate culture through effective communication, it is difficult to maintain an advantage in the competitive market environment.

In view of the limitations of the above communication strategy, the following improvement suggestions are put forward for "GAC Commercial Automobile Co., LTD.". First, companies should update their internal communication strategies and use more platform-based communication tools to encourage employees to communicate and share information across departments, thereby improving productivity and employee engagement. Companies can build a unified messaging platform where all employees, regardless of level, can speak out. In fact, when employees are clear about their responsibilities and understand the opinions or suggestions of external stakeholders of the enterprise, they will be more active in fulfilling their internal control responsibilities. Such an open corporate culture helps to enhance the cohesion and external image of the enterprise.

For external communication, the company needs to increase interaction with external media and the public, not only to release news and information in a timely manner, but also to pay attention to two-way communication with customers, investors and other stakeholders. Companies can regularly organize media appearances and public open days to enhance the company's image with external stakeholders. The use of social media platforms for instant interaction, monitoring and actively responding to negative public opinion helps companies maintain their business credibility. Strengthening effective communication with the outside world can also allow companies to better understand industry trends and market dynamics, and make timely strategic adjustments and decisions.

"Gac Commercial Automobile Co., Ltd." in the current business environment needs to pay attention to the improvement of its internal and external communication strategy, in order to effectively enhance the business reputation of the enterprise. By optimizing internal and external communication, not only can improve the efficiency of enterprise operations, but also an important way to shape a good image of enterprises.

3.2 Suggestions on improving the business reputation management mode of GAC Commercial Automobile Co., LTD

Establish a comprehensive reputation management system framework

Reputation management is an important manifestation of the core competitiveness of enterprises. To establish a comprehensive reputation management system framework, it is necessary to start from multiple dimensions such as strategic planning, process standardization, monitoring system design and evaluation mechanism establishment. First of all, enterprise executives need to attach importance to the strategic value of reputation management, take it as an important part of long-term development planning, and clarify the objectives, principles and measures of reputation management. Second, it is necessary to establish a standardized reputation management process, including information collection, risk assessment, response strategy development, implementation and feedback, to ensure that the responsibilities of various departments are clear, collaborative and efficient. At the same time, it is necessary to establish a comprehensive monitoring system, use big data, artificial intelligence and other technical means, real-time monitoring of internal and external reputation risks, timely warning and emergency plans. In addition, it is also necessary to establish a scientific reputation evaluation mechanism, from both qualitative and quantitative perspectives, comprehensive consideration of financial indicators, customer satisfaction, media public opinion and other factors, objective assessment of corporate reputation, to provide a basis for management decisions.

Specifically, at the level of strategic planning, enterprises should incorporate reputation management into the overall development strategy and clarify the core objectives of reputation management, such as enhancing brand image, enhancing customer loyalty, and reducing operational risks. At the same time, it is necessary to formulate practical reputation management strategies, such as strengthening product quality control, optimizing customer service system, establishing crisis public relations mechanism, etc., and refine them into specific action plans. In terms of process standardization, it is necessary to sort out the key links of reputation management, such as contract performance, product delivery, after-sales service, etc., establish standardized operating processes and quality standards, and realize process automation and visual management through information means. In terms of monitoring system design, a comprehensive reputation risk monitoring system should be built, public opinion monitoring, customer feedback, supplier evaluation and other channels should be used to grasp the internal and external reputation dynamics of the enterprise in real time, and risk early warning models and emergency response mechanisms should be established to improve risk management and control capabilities. In terms of the establishment of the evaluation mechanism, it is necessary to design a scientific reputation evaluation index system, integrate multiple dimensions such as finance, operation, market and innovation, carry out reputation evaluation regularly, and combine the evaluation results with performance assessment, resource allocation and other management decisions to form a virtuous circle of continuous improvement.

In addition, a comprehensive reputation management system also needs to be combined with the construction of corporate culture to cultivate the reputation awareness and values of all employees. Through publicity and education, case sharing, reward and punishment mechanisms, every employee should be aware of the impact of their behavior on the reputation of the company and take the initiative to maintain the reputation of the company. At the same time, it is necessary to create an open, transparent, honest and law-abiding corporate culture, strengthen communication and interaction with stakeholders, respond to social concerns in a timely manner, and create a responsible corporate citizen image. We should attach great importance to corporate social responsibility, actively participate in social welfare undertakings, give back to society, and enhance the social reputation and influence of enterprises. It is necessary to strengthen cooperation with external organizations such as industry associations and regulators, participate in the construction of industry credit systems, promote industry self-discipline and integrity management, and create a good external reputation environment. Only by repairing both inside and outside, treating both symptoms and root causes, can we truly build a comprehensive and long-term reputation management system and provide a solid guarantee for the sustainable development of enterprises.

The establishment of a comprehensive reputation management system is a systematic project, which requires the enterprise to work together and persevere. It is necessary to stand on the strategic height, take reputation management as an important part of the core competitiveness of the enterprise, and incorporate it into the mission vision and long-term planning of the enterprise. It is necessary to establish a sound organizational structure and management system, establish a reputation management committee or leading group, clarify the division of responsibilities and cooperation mechanism of various departments in reputation management, and form a working pattern of linkage and coordination between departments. It is necessary to increase resource investment and provide necessary support in personnel training, technology research and development, process reengineering, etc., to provide a solid guarantee for the construction and operation of the reputation management system. It is necessary to focus on internal and external coordination, strengthen communication and cooperation with customers, suppliers, partners and other stakeholders, and jointly maintain a good reputation and ecological environment. We should be good at summing up experience and lessons, continuously optimize and improve the reputation management system, and improve management maturity and efficiency. Only by systematic planning and overall promotion from multiple dimensions such as strategy, organization, resources, process and culture can reputation management be truly embedded in all aspects of enterprise operation and management and become the internal driving force for sustainable development of enterprises.

Enterprise internal reputation management system construction

The establishment of internal reputation management system is very important for the sustainable development of enterprises. Firstly, optimizing organizational structure is the foundation of reputation management system. Gac Commercial Automobile Co., Ltd. should re-examine the existing organizational structure according to the enterprise development strategy, clarify the responsibilities of each department, and optimize the function setting. Through the establishment of a special reputation management committee or working group, coordinate the work of various departments, formulate reputation management strategies, and supervise the implementation. At the same time, a horizontal cooperation mechanism should be established to break down departmental barriers and promote information sharing and resource integration. The optimization of organizational structure helps to improve the efficiency of decision-making and enhance the agility and resilience of enterprises to deal with reputation risks.

Secondly, process reengineering is a key measure to improve the efficiency of reputation management. Gac Commerce needs to comprehensively review the existing business processes and identify key links that may affect its reputation, such as product quality control, customer service, supplier management, etc. Through the introduction of lean management, Six Sigma and other advanced management tools, optimize process design, reduce ineffective links, and improve operational efficiency. At the same time, establish standardized operating procedures, clarify the responsibilities and working standards of each post, and strengthen process monitoring and performance assessment. Process reengineering can not only improve the operation efficiency of enterprises, reduce costs, but also prevent and control reputation risks from the source, and consolidate the foundation of reputation management.

Moreover, internal training is an effective way to enhance employees' reputation awareness and management ability. Gac Commerce should develop a systematic training plan for employees at different levels and positions to carry out knowledge and skills training related to reputation management. Through case analysis, scenario simulation, etc., improve employees' ability to identify and cope with reputation risks. At the same time, we should strengthen professional ethics education, strengthen employees' awareness of integrity, and establish the value concept of "integrity-based". Establish a credit management assessment mechanism, incorporate credit indicators into employee performance assessment, and motivate employees to consciously maintain corporate credit. Internal training can not only improve the quality of employees, but also create a corporate culture that attaches importance to reputation and enhances the soft power of enterprises.

Finally, cultural construction is the soul of reputation management system. Gac Commerce needs to integrate integrity values into corporate culture and form a consensus of "integrity first and compliance management". Through the formulation of corporate reputation declaration, carry out reputation culture theme activities, create a reputation, credit culture atmosphere. The leadership should lead by example, set a good example of credibility, and play an exemplary role. At the same time, the reputation culture is infiltrated into the daily management of the enterprise, such as the induction education of new employees, brand publicity, etc., to enhance the cultural leadership. A good reputation culture can not only regulate the behavior of employees, but also become the core competitiveness of enterprises and win the trust and support of stakeholders.

To sum up, GAC Commercial Automobile Co., Ltd. should start from organizational structure optimization, process reengineering, internal training, cultural construction and other aspects to systematically build an internal reputation management system. Only by embedding reputation management into all aspects of enterprise operation and forming a virtuous circle of full participation and continuous improvement can we truly realize the value of reputation management and promote the sustainable and healthy development of enterprises.

Employee training and development program

Gac Commercial Automobile Co., Ltd. pays attention to the design and implementation of employee training and development programs to build a high-quality, highly skilled personnel team. Based on the competency model of employees, the company conducts targeted training for employees at different levels and in different positions. The model comprehensively considers the professional knowledge, work skills, management ability and other multi-dimensional factors, and dynamically adjusts according to the company's business development needs. Through systematic training needs analysis, GAC Commerce tailor-made personalized training programs for each employee, covering new employee induction training, on-the-job skills improvement, management leadership development and other areas. Various forms of training, including classroom teaching, online learning, practical exercise, project practice, etc., fully mobilize the learning initiative and enthusiasm of employees.

Gac is committed to creating a corporate culture of continuous learning, encouraging employees to constantly learn new knowledge and master new skills to meet the needs of rapid changes in the automotive industry. The company has established a perfect knowledge management system, so that employees can easily obtain industry frontier information, market dynamic analysis, product technical data, etc., to realize knowledge sharing and inheritance. At the same time, the company regularly organizes various learning activities, such as reading clubs, experience sharing meetings, symposiums, etc., to build a platform for employees to exchange and learn. Excellent employees also have the opportunity to participate in domestic and foreign training, academic conferences, benchmarking enterprises, etc., to broaden their horizons and improve their abilities. Through continuous learning, employees continue to tap their own potential and inject a steady stream of motivation for the development of the company.

Gac Commerce provides employees with a clear career development path planning to help employees realize their personal values and career ideals. The company has established a sound career development channel, including management channel, professional channel, project channel, etc. Employees can choose the appropriate development direction according to their own characteristics and career planning. The company regularly carries out talent inventory, identifies high-potential employees, and provides them with targeted training programs, such as job rotation training, temporary training, and study abroad, to accelerate their growth and development. At the same time, the company organizes internal competition and talent selection from time to time to provide vertical promotion and horizontal development opportunities for outstanding employees. Through career development path planning, employees can clarify their own growth goals and enhance their professional sense of belonging and loyalty.

Gac Commerce closely combines performance appraisal with employee development, and establishes a scientific and fair performance management system. The company sets reasonable key performance indicators (KPIs) according to business objectives and job responsibilities, and conducts regular assessment and evaluation. Performance feedback runs through the whole process of assessment. Superiors and employees communicate fully on performance, jointly analyze advantages and disadvantages, and formulate improvement measures. The assessment results are closely linked with the salary, promotion and training of employees, forming a benign incentive mechanism. Excellent employees are recognized and rewarded, and employees with large performance improvement space are provided with targeted counseling and help. Through performance appraisal feedback, employees can adjust their working methods in time, tap their own potential, continuously improve their work performance, and realize the positive interaction between personal development and company development.

Enhance internal governance and employee engagement

Strengthening internal governance and employee participation is the key link to enhance the business reputation of enterprises. Internal governance covers the rules and regulations, supervision and management, internal communication, risk control and other aspects of the enterprise, which is directly related to the shaping and maintenance of the enterprise reputation. As the executor of the internal governance of an enterprise, employees are also an important representative of the external image of the enterprise, and their participation and identity have a profound impact on the business reputation of the enterprise.

For "GAC Commercial Automobile Co., LTD.", the internal governance of the enterprise first needs to start from the top-level design and governance structure. The company should improve the management structure, clarify the responsibilities and authority of each management, and the supervision and checks and balances between each other. On this basis, the advanced internal control evaluation index system is introduced to evaluate and improve the internal control effect scientifically, so as to strengthen the standardized operation and enhance the overall control ability of the enterprise. Appropriate internal control and self-supervision mechanisms are the basis for ensuring enterprise efficiency and stable business reputation [2, p.5].

Employee engagement can significantly affect a company's ability to implement internal controls. Gac Commerce needs to enhance the enthusiasm of employees in internal control, which not only requires employees to clearly understand their management or work responsibilities, but also needs to establish an effective communication mechanism within the enterprise. Superiors' instructions and decisions should have clear directivity and appeal, rather than just giving orders. The enhancement of this ability will greatly promote the implementation and execution of the internal control system of the enterprise.

Companies should also cultivate a sense of responsibility and crisis among employees, so that they recognize the correlation between personal behavior and corporate reputation. A reasonable incentive mechanism should be set to encourage employees to proactively report and correct potential violations, so as to enhance the enterprise's ability to cope with emergencies and avoid damage to corporate reputation due to uncontrolled management or business losses [1,p.10].

Enterprises should also pay attention to staff training and development, especially in the era of mobile Internet, enterprises need to train employees to adapt to the high integration of technology and products, ensure that employees can effectively use modern information technology and enterprise resources, optimize business processes, and enhance the core competitiveness of enterprises. Through continuous training and learning, the professional quality and skill level of employees are continuously improved, which can better create value for enterprises and increase the reputation capital of enterprises in the fierce market competition.

Communication and collaboration between different departments within the company also need to be strengthened. Efficient information flow mechanism is crucial to the implementation of internal control system, which not only involves the openness and sincerity of upward communication, but also includes the ability to exchange information quickly and accurately among departments with the overall situation of the enterprise as the priority. Establishing unimpeded communication channels and strengthening the collection and response of opinions of external stakeholders can ensure that the impact of changes in the internal and external environment on enterprise operations is effectively controlled and managed, thus effectively reducing internal and external conflicts caused by poor communication and reducing possible reputation risks.

If GAC Commercial Automobile Co., Ltd. wants to maintain and enhance its business reputation in the increasingly fierce market competition, it must strengthen internal governance, improve employee participation, and develop an efficient communication mechanism. Through the implementation of these measures, not only can enhance the internal control effect and execution of the enterprise, but also build a good organizational culture, cultivate a strong sense of responsibility of the staff, and ultimately achieve the steady improvement of business reputation and long-term development.

Optimize customer relationship management and service quality

In GAC Commercial Automobile Co., LTD., optimizing customer relationship management and service quality are key measures to enhance the company's business reputation. To achieve this goal, companies can adopt the following strategies: First, through CRM system upgrades, companies can manage customer data more effectively, improve customer service personalization and responsiveness. The upgrade of CRM system adopts advanced data analysis technology and artificial intelligence algorithm, which will be able to predict and analyze customer behavior more accurately, so as to develop service strategies that are more suitable for customer needs [2, p.4].

Transform the existing after-sales service process to ensure that every customer can get a timely, professional and satisfactory service experience. In this regard, it is necessary to establish a complete set of service quality management system, which includes every link of the service process into the monitoring of performance indicators, and ensures the continuous improvement of service quality through the formulation of clear and quantifiable service quality standards and regular quality audits. For example, specific targets can be set for key indicators such as customer response time and service resolution rate, and the achievement of these indicators can be assessed on a periodic basis.

Strengthening the customer feedback research mechanism is also very important for business reputation management. Through regular customer satisfaction surveys, interviews, and social media monitoring, companies can instantly understand customer needs, gather customer feedback, and make targeted improvements accordingly. Effective feedback collection and analysis can help companies better understand customer expectations, and even prevent potential customer churn and enhance customer loyalty [1, p.4].

In order to deepen customer relationships and enhance brand image, companies can enhance communication and interaction with customers through mobile Internet and social platforms. Through the development of new media channels such as mobile applications and WeChat public accounts, real-time interaction and direct communication with customers can be achieved to increase user stickiness. At the same time, these platforms can be used to promote the company's values and culture and build a positive corporate image.

When implementing the above improvement measures, companies also need to consider cost effectiveness and develop practical implementation plans. For example, upgrading a CRM system may require a certain investment in technology and employee training, but the increased customer satisfaction and loyalty will bring long-term benefits to the company. Therefore, a comprehensive cost-benefit analysis should be carried out when implementing improvement measures to ensure that every investment can bring a reasonable return.

Through the optimization of customer relationship management and service quality, combined with the establishment of information means and real-time feedback system, as well as the use of efficient communication channels, "GAC Commercial Automobile Co., Ltd." can not only improve customer satisfaction, but also take a solid step in enhancing its own business reputation. Through these improvements, the company is able to gain a head start in the highly competitive automotive market and create a lasting and positive brand image.

Enhance brand image and social responsibility practice

Gac Commercial Automobile Co., Ltd. is a well-known enterprise in the industry, and its brand image and social responsibility practice directly reflect the company's business reputation. The strategy of enhancing brand image is not only related to consumer perception and market recognition, but also a key means of shaping corporate reputation. After in-depth analysis of the current brand image and responsibility practice of GAC Commercial Automobile Co., LTD., the following improvement measures are proposed to strengthen corporate reputation management.

Promote brand reengineering and consistent integration of brand image through high quality visual identity system (VIS). Integrate corporate philosophy and brand values into elements such as brand identity, standard colors, uniform fonts and advertising design to ensure brand connectivity and recognition across different media and channels. The inside-out rebranding process can enhance consumers' brand identification and brand association, thus significantly enhancing brand value.

Develop and implement strategic plans for brand communication, excavate unique stories in the automotive industry, and carry out emotional marketing to strengthen the establishment of emotional bonds between brands and users. With the help of big data analysis tools, we can deeply understand consumer needs and behavior patterns [1, p.6], design targeted interactive marketing activities, and make use of digital marketing platforms, such as social media, online communities, and mobile apps, to achieve rapid dissemination and accurate reach. Enhance brand influence and promote customer engagement and loyalty through content marketing and customized services.

Innovative corporate social responsibility (CSR) activities are not only a passive response to comply with laws and regulations, but also the embodiment of the enterprise's active implementation of strategic upgrading. According to the case of Luckin Coffee, regularly issuing CSR reports and disclosing to all stakeholders the specific actions and results of environmental protection, energy conservation and emission reduction, public welfare and charity and community support activities can effectively improve the company's social image and influence in the industry. By sponsoring related green environmental protection projects, participating in public welfare undertakings, and strengthening the green management of the supply chain, GAC Commercial Automobile Co., Ltd. can further establish an industry model image in realizing social benefits.

In the specific implementation process, attention should be paid to the changing dynamics of consumers' brand cognition and the continuous improvement of enterprises' social responsibility practices. By conducting regular brand health surveys and customer satisfaction analyses, companies are able to understand the effectiveness of brand communication and user feedback. In addition, tools such as balanced scorecards are used to evaluate CSR projects, regularly and quantitatively monitor the progress and effects of projects from multiple dimensions, increase transparency through visual progress reports, and provide data support for continuous optimization strategies.

If GAC Commercial Automobile Co., Ltd. wants to steadily improve its corporate reputation in the rapidly changing business environment, it must start from the promotion of brand image and social responsibility practice, constantly iterate brand strategy and fulfill corporate responsibility, and realize the virtuous circle of brand image and social responsibility. In the two-wheel drive of promoting brand and social responsibility, GAC Commercial Automobile Co., Ltd. will create a more attractive brand image and achieve value co-creation with all stakeholders, so as to build a solid corporate reputation in the fierce market competition.

Reputation management innovation in the digital age

In the digital age, the application of big data analysis technology has brought new development opportunities for business reputation management. Massive user behavior data, social media information, public opinion data, etc., provide a rich data basis for enterprises to comprehensively evaluate their own reputation status and insight into user needs. By collecting, cleaning, integrating, and analyzing this data, companies can monitor reputation risk in real time and make data-driven management decisions. For example, by analyzing the emotional tendency of users' comments, the potential reputation crisis can be discovered in time; By comparing the credit performance data of enterprises in the industry, we can find out our own advantages and disadvantages, and formulate targeted credit promotion strategies. The application of big data analysis in reputation management enables enterprises to conduct scientific management based on facts and data, which greatly improves the accuracy and timeliness of reputation management.

In addition, blockchain technology, with its decentralized, immutable and other characteristics, has also received widespread attention in the field of business reputation management. A credit evaluation system based on blockchain can break data silos, realize multi-party credit information sharing and verification, and improve the credibility of credit evaluation. For example, the registration information and business data of the enterprise can be linked to endorse its reputation; The consumer's evaluation data is linked to avoid evaluation fraud. Blockchain provides a new way to solve the problem of information asymmetry and build a trustworthy reputation evaluation mechanism. Some innovative companies have begun to explore the combination of blockchain technology and reputation management scenarios, such as Ant Financial's "Ant Charity" platform uses blockchain to ensure the transparent traceability of donation flows, enhancing public welfare credibility. Blockchain is expected to become an important part of the reputation management infrastructure in the future.

With the development of social media, online public opinion has become an important factor affecting business reputation. The spread speed and influence of negative public opinion far exceeds that of traditional media era, which puts forward higher requirements for corporate reputation management. To this end, enterprises need to build a social media monitoring mechanism, comprehensively collect and analyze enterprise-related information on the platform, and use artificial intelligence technologies such as natural language processing and sentiment analysis to timely detect public opinion risks and warn of potential reputation crises. In the event of negative public opinion, enterprises also need to adopt positive coping strategies to resolve the crisis through official responses, user communication and other ways to eliminate negative effects. At the same time, enterprises should also take the initiative to use social media to spread positive information, build a good online image, and enhance brand reputation. Social media has become the new frontier for reputation management, and companies need to keep up with The Times and strengthen capacity building in this area.

Advances in artificial intelligence technology are also empowering business reputation management. Machine learning algorithms can automatically extract features from massive data, build a reputation evaluation model, and comprehensively measure the reputation performance of enterprises. For example, through the comprehensive analysis of the financial data, public opinion data, consumer evaluation, etc., a set of multi-dimensional reputation scoring system can be obtained. Compared to traditional credit ratings, AI-based credit evaluation can process more unstructured data and achieve real-time updates, making the evaluation results more dynamic and comprehensive. In addition, artificial intelligence can also be applied to intelligent customer service, reputation repair and other scenarios. Intelligent customer service system can deeply learn customer behavior data, accurately identify customer intentions, provide personalized services, and improve customer satisfaction. In the process of reputation repair, artificial intelligence can accurately locate the affected user groups and take the initiative to communicate and reassure. Artificial intelligence will inject new momentum into reputation management, and enterprises need to strengthen cross-border integration and promote intelligent management upgrading.

In short, in the digital era, big data, blockchain, artificial intelligence, social media and other technologies have brought many innovative possibilities for business reputation management. Enterprises need to keep pace with The Times, actively embrace new technologies, and deepen the reform of reputation management. By optimizing management processes, upgrading technical means, integrating data resources, and innovating application scenarios, we will continuously enhance the scientific, accurate and forward-looking nature of reputation management. Only by taking the initiative to embrace the digital wave and turning it into a reputation competitive advantage can enterprises win the development opportunity in the era of digital economy. There is no doubt that the future of business reputation management will be closely related to technological innovation.

Business reputation management from a cross-cultural perspective

In a global business environment, companies face challenges from different cultural backgrounds, values and business practices. This requires enterprises to integrate cross-cultural perspectives into reputation management to adapt to the needs of different markets. First, companies need to develop cultural sensitivity and a deep understanding of the cultural characteristics, consumer preferences and business rules of different countries and regions. Through cross-cultural training, localized team building and other ways to improve employees' cross-cultural communication ability and understanding of cultural differences. Secondly, following internationally accepted business ethics and codes of conduct, such as anti-corruption, intellectual property protection, environmental protection, etc., helps enterprises to establish a good reputation in different cultural contexts. At the same time, actively participating in the formulation of international standards and promoting the unification of industry norms can also enhance the recognition of enterprises in the global market.

In addition, enterprises should actively embrace multiculturalism, regard employees with different cultural backgrounds as valuable assets, and create an inclusive and open organizational culture atmosphere. Encouraging employees to share different cultural perspectives and promote cross-cultural innovation can not only enhance the adaptability and innovation of enterprises, but also build a positive image of enterprises respecting diverse cultures. At the same time, enterprises can demonstrate their social responsibility and enhance the trust and recognition of stakeholders by sponsoring cultural exchange activities and supporting the development of multicultural communities. Finally, building close, trusting relationships with international partners is the key to cross-cultural reputation management. Choosing like-minded, reputable partners and establishing long-term strategic cooperative relations help enterprises to quickly establish credibility in unfamiliar markets. Through the local resources and network of partners, we can better understand the local market environment and cultural characteristics, avoid potential risks, and achieve mutual benefit and win-win situation.

In short, business reputation management from a cross-cultural perspective requires systematic planning and practice at multiple levels such as strategy, system, talent and cooperation. Through initiatives such as cultural sensitivity cultivation, international standards compliance, multicultural integration and international partnership building, we will enhance the cross-cultural adaptability and global credibility of enterprises and lay a solid foundation for sustainable development. Gac Commercial Automobile Co., Ltd. as a leading automobile dealer in China, has accumulated valuable experience in the process of entering overseas markets. In the future, the company should continue to uphold the concept of openness and inclusiveness, strengthen cross-cultural talent training, deepen cooperation with international partners, build a brand image with global competitiveness and cross-cultural influence, and win more trust and respect on the international stage.

3.3 Evaluate the efficiency of the proposed proposal at GAC Commercial Motor Company Limited

Cost-benefit analysis of proposed implementation

The corporate reputation management of GAC Commercial Automobile Co., Ltd. is one of the key strategies to improve competitiveness and market share. A Cost-Benefit Analysis (CBA) enables a quantitative evaluation of a proposed reputation management proposal to measure the ratio of benefits to inputs over a certain time frame. The following cost-benefit analysis formula was used to evaluate the proposal:

3.1

$$CBA = \sum \frac{earnings_t - \cos t_t}{(1+r)^t}$$

Cost-benefit analysis formula

Where \t \ represents the time period and \r \ represents the discount rate, which usually depends on the company's cost of capital or the level of risk of the chosen investment project. On this basis, a detailed "cost and income forecast statement" is constructed, which covers multi-year financial forecast and analysis, and can provide the basis for enterprise management to make investment decisions.

The above formula is applied to improve the business reputation management method of GAC Commerce, so as to realize the optimal allocation of enterprise resources. The revised proposal focuses on core business process optimization, customer service improvement and reputation risk prevention and control, not only solving absolute values of various indicators, but also analyzing trends and potential risks based on historical data.

Next, we break down the expected benefits and costs based on the estimated costs and costs. The table details historical data and future projections for key financial indicators such as fixed asset losses, operating income, operating costs, and overhead expenses, as well as reputation-related indicators such as reputational risk losses and customer churn losses. Calculate the net benefit of the proposed proposal through an impact analysis of the implementation of the proposal, highlighting the expected changes, such as the reduction in customer churn losses and the benefit of the reputation enhancement investment.

As for the value of goodwill, which is a very key indicator, the forecast table especially predicts the trend of the increase of the value of goodwill, which reflects the direct positive impact of the improvement of reputation management on the value of the company's assets. In addition, for items such as new customer acquisition costs and customer churn losses, the improvement plan focuses on how to obtain the maximum positive effect with the minimum cost.

When comparing estimates for different projects, management needs to conduct a thorough qualitative and quantitative analysis prior to implementation to ensure that each proposal is fully justified and reasonably expected based on the data. In addition, movement trend analysis helps identify potential business cycle fluctuations and market trends, providing the basis for more precise strategic adjustments.

The implementation of the proposal must be accompanied by Key Performance Indicators (KPIs) to monitor the effectiveness of the management measures and ensure that the benefits are maximized. In the process of implementation, GAC Commerce needs to continuously optimize the project execution process and ensure the achievement of the project objectives through regular effectiveness review and adjustment.

Through the cost-benefit analysis, combined with the specific data of the cost and income forecast table, GAC Commercial Automobile Co., Ltd. can systematically grasp the economic benefits of the reputation management improvement program, and realize the maintenance and enhancement of the business reputation of the enterprise, while ensuring that the capital investment brings stable and long-term returns.

3.2

$$CBA = \sum \frac{earning_t - \cos t}{(1+r)^t}$$

Cost-benefit analysis formula

Prediction and evaluation of long and short term effects

In exploring the short and long term effects of the business reputation management improvement plan of GAC Commercial Automobile Co., LTD., we adopted a multi-angle evaluation method. The long-term results are mainly based on the cumulative effect of the company's reputation capital and the market response, while the short-term effects are more concerned with immediate marketing activities and customer satisfaction.

The forecast of long-term effect mainly focuses on the improvement of comprehensive competitiveness, the growth of brand value and the steady expansion of market share. The improvement plan proposes to enhance GAC's overall reputation by reshaping its brand image and improving its environmental protection and social responsibility practices. According to the enterprise performance appraisal system mentioned in "Research on Enterprise Internal Control Evaluation Index

System", we applied the quantitative criteria in the performance appraisal system to predict the long-term goodwill utility after brand rebranding [2, p.4]. Innovative rebranding activities are expected to optimize all aspects of the value chain in the next 3-5 years, and are expected to increase the added value of products and services, thereby promoting the reevaluation of brand equity and the promotion of brand loyalty.

The evaluation of short-term effect is more inclined to focus on the direct improvement of customer satisfaction and market feedback after the company improves the management method. Here, we use the quantitative evaluation criteria of the knowledge and experience of the company's key managers, combined with the feedback of the customer satisfaction survey, to develop very specific customer service improvement measures. The upgrading of the CRM system and the transformation of the after-sales service process are expected to significantly improve customer evaluation and satisfaction with GAC's business services within 6 months to 1 year. In addition, we also take into account the short-term positive impact of improved complaint handling efficiency on goodwill.

At the same time, this study is also aware of the impact of potential risks on the short and long term effects. Due to the uncertainty of macroeconomic risks, technological innovation risks in the industry and changes in laws and regulations, we also set up a corresponding risk mitigation plan for the improvement proposal of goodwill management. This is also illustrated in "Research on Enterprise Internal Control Evaluation Index System", which emphasizes that the effectiveness of risk prevention must be included in the evaluation of internal control.

Performance monitoring is the key to ensure the accuracy of long and short term effect prediction. We establish a regular goodwill audit and evaluation mechanism, as well as a real-time market feedback monitoring system, to ensure that the improvement measures can achieve the expected effect. The establishment of these mechanisms aims to adjust and optimize the management program in a timely manner and make it more in line with the actual needs of the market and the development of enterprises.

In general, to improve the effect assessment of the business reputation management of "GAC Commercial Automobile Co., LTD.", we should pay attention to the long-term brand value growth and market share expansion, but also pay attention to the short-term customer satisfaction improvement and immediate feedback. Through the comprehensive use of quantitative standards and risk control mechanism in the performance evaluation system, combined with the results of customer satisfaction survey, a set of targeted business reputation management improvement plan is developed for the company. Effective business reputation management can not only enhance the company's market competitiveness, but also enhance its internal motivation for sustainable development.

Risk control and effect monitoring mechanism

In order to ensure the efficiency and operability of "GAC Commercial Automobile Co., LTD." to implement the suggestions to improve business reputation management, and reduce the potential risks in the implementation process, it is essential to establish a set of scientific and reasonable risk control and effect monitoring mechanism. After assessing the cost-effectiveness of the proposal, it is necessary to manage the key risk factors affecting the company's reputation and business reputation, and monitor the effect of improvement measures to ensure continuous optimization and the sound development of business reputation.

Companies should develop a risk management framework that includes clearly defined processes for identifying, assessing, monitoring, and responding to risks. Risk identification involves internal and external factors that potentially affect business reputation, including but not limited to market changes, customer behavior, legal and regulatory updates, and technological progress. At this stage, a combination of quantitative and qualitative analysis should be used to assess the possible impact degree and probability of each risk on the company's reputation [2, p.5]. After assessment, the risks of focus should be prioritized for monitoring, and corresponding prevention and response measures should be developed.

It is critical to implement monitoring mechanisms to track the effectiveness of risk control measures. The monitoring mechanism mainly collects relevant business data, customer feedback and market dynamics to capture any possible signals of risk in real time and assess the effectiveness of existing risk management measures. Monitoring data should be analyzed on a regular basis to provide management decision support and ensure that remedial actions can be taken in a timely manner to effectively reduce or avoid potential risks.

In order to ensure the execution of the monitoring mechanism, the company needs to establish a set of risk control index system. These index systems can quantify the standards and results of risk control and evaluate the long-term effectiveness of the company's business reputation management. The index system should include multi-dimensional indicators such as industry standards, customer satisfaction, brand image evaluation, and internal process execution, and formulate corresponding target values or expected ranges.

The company should also establish an effectiveness monitoring mechanism, which includes setting up feedback loops and evaluation systems. These mechanisms can detect problems in the implementation process in a timely manner and take improvement measures. For specific monitoring methods, regular internal audits, customer satisfaction surveys and brand tracking studies can be used. These monitors not only address internal implementation and external influences, but also monitor the acceptance of recommendations and the effectiveness of their implementation. Through these monitoring, the company can not only identify and solve problems in a timely manner, but also establish a proactive and continuous improvement corporate image in the market and customers.

Finally, the company should establish a set of institutionalized arrangements including risk control agreements and plans. The design of the risk plan should consider the risk response strategy under different situations to ensure that it can respond quickly in the face of emergencies and reduce the negative impact on the company's reputation and business reputation. The company shall exercise the risk response plan regularly to improve the risk awareness and response ability of all staff.

In the process of implementing the improvement measures of business reputation management of GAC Commercial Automobile Co., LTD., the establishment of the above risk control and effect monitoring mechanism will be the key to promote the sustainable growth of the company. These mechanisms not only help the company to better manage and deal with risks, but also ensure the effective implementation of improvement measures and have a positive impact on the improvement of the company's business reputation. Through the comprehensive application of the above mechanism, the company can effectively prevent and control risks, ensure the smooth progress of the company's business reputation management and the sustainable development of improvement suggestions.

CONCLUSIONS

After a comprehensive analysis of the business reputation management system of GAC Commercial Automobile Co., LTD., this paper draws the following conclusions. As the key symbol of enterprise competitiveness, business reputation has a decisive impact on the long-term stable development and market position of enterprises. For "GAC Commercial Automobile Co., LTD.", its corporate reputation management practice shows remarkable results in corporate culture, customer service quality and social responsibility fulfillment, but also reveals the shortcomings in brand management and internal and external communication and coordination. These suggested improvement measures are aimed at strengthening internal control and enhancing external reputation of enterprises, so as to occupy a more favorable position in the increasingly fierce market competition.

On the one hand, enterprises need to optimize the internal governance structure. In the case analysis, we found that although the senior management did not attach much importance to corporate goodwill, employee participation and the implementation of internal communication strategies were one of the key factors for the success of goodwill management [1, p.10]. Therefore, enterprises should encourage employees to actively participate in the management of corporate goodwill by establishing effective communication channels. At the same time, senior managers should also respond to the feedback of employees in a timely manner to realize the two-way flow of information.

On the other hand, the improvement of customer relationship management and service quality is a necessary part of goodwill management. For GAC Commercial Automobile Co., LTD., providing high-quality after-sales service and actively responding to customer feedback are important methods to improve customer satisfaction and build a positive brand image [2,p.4]. Through the upgrading of the CRM system and the continuous improvement of the service process, enterprises can not only capture customer needs more accurately, but also handle customer complaints in a timely manner, thus enhancing the overall trust and loyalty of customers to the brand.

Thirdly, actively fulfilling social responsibilities and enhancing brand image are also crucial to enhancing business reputation. Taking environmental protection as an example, adopting sustainable development measures and actively participating in social welfare activities can not only improve the corporate image, but also enhance the public's positive perception of the company.

The implementation of the recommendations should be based on a cost-benefit analysis to ensure that the proposed measures promote the sustainable development of the enterprise while also bringing economic benefits. It should be noted that business reputation management should not be limited to the pursuit of short-term benefits, but should pay more attention to long-term development and the overall improvement of brand value.

For references, this paper draws on a range of research literature on internal controls and business models. From enterprise internal control evaluation index system to business model risk management, these literatures provide valuable theoretical support and application perspective for this study. The specific list of references will be detailed in the References section, with a total of about 60-80 documents.

The appendix will provide the original materials and tools used in the research, such as questionnaires, data analysis methods and evaluation models. These materials and tools not only record the real situation of the goodwill management of "GAC Commercial Automobile Co., LTD.", but also provide certain reference and basis for subsequent researchers.

Through in-depth analysis and put forward a series of practical and feasible improvement strategies, this paper hopes to provide reference and guidance for enterprises that are constantly pursuing to enhance their business reputation. At the same time, it is also expected that in the future business management practice, these strategies can be effectively implemented and bring significant positive effects to the enterprise.

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