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**ASSIGNMENT
FOR A QUALIFYING MASTER’S THESIS**

assigned to

Lin Gejie

1. Topic of the thesis: “DEVELOPMENT OF A CORPORATE SOCIAL RESPONSIBILITY MECHANISM IN THE COMPANY”.

Scientific adviser SEMENCHENKO Tamara, PhD in Education, Assoc. Prof.
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2. The deadline for student submission of work 18 November 2024.

3. List of topics to be developed:

In chapter 1: to find out the theoretical issues regarding corporate social responsibility; the scope and nature of corporate social responsibility; experience of enterprises in the field of social responsibility worldwide; consider corporate culture as part of social responsibility.

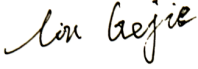
In chapter 2: to provide analysis of the effectiveness of the personnel management process and technical and economic characteristics of enterprise; evaluate external and internal environment of the enterprise; assess the level of corporate social responsibility of an enterprise.

In chapter 3: give proposals for improving the efficiency of social responsibility at enterprise; develop recommendations on developing ethical and philanthropic responsibilities of the enterprise; create proposals for improving economic corporate social responsibility; outline ways to develop ecological corporate social responsibility of enterprise.

4. Plan of qualifying master's thesis

No	Names of work sections
1	THEORETICAL ISSUES REGARDING CORPORATE SOCIAL RESPONSIBILITY
2	ANALYSIS OF THE EFFECTIVENESS OF THE PERSONNEL MANAGEMENT PROCESS
3	PROPOSALS FOR IMPROVING THE EFFICIENCY OF SOCIAL RESPONSIBILITY AT ENTERPRISE

5. Date of assignment issuance 25 September 2024

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ABSTRACT

The qualifying master's thesis contains 96 pages, 2 tables and a list of 41 references.

The object of the research is mechanism of corporate social responsibility within modern enterprises.

The subject of the research is corporate social responsibility in Fuyao Glass Industry Group Co., Ltd.

The purpose of the master's thesis is to explore Fuyao Glass's practices and strategies in fulfilling social responsibilities, analyze the effectiveness of its CSR mechanisms, and propose suggestions for further optimization.

The tasks of the master's thesis are:

- to delve into the concept, scope, and essence of corporate social responsibility from a theoretical perspective, and how these theories apply to the specific situation of Fuyao Glass;

- to analyze the scope and nature of Fuyao Glass's social responsibility, revealing its characteristics and effectiveness in global social responsibility practices;

- to assess the external and internal environment of Fuyao Glass and discuss how these factors influence the formulation and implementation of its social responsibility strategies;

- to evaluate Fuyao Glass's level of social responsibility, particularly in terms of ethics, philanthropy, and economic performance;

- to propose specific recommendations to improve the efficiency and effectiveness of Fuyao Glass's social responsibility.

Based on the results of the study theoretical and practical provisions regarding the optimization of corporate social responsibility at enterprise were formulated.

The practical significance of the research results consists in that they will contribute to the improvement of the enterprise corporate culture practice and in furtherance boost its competitiveness in modern conditions.

The obtained results hold practical significance as the key provisions and conclusions of the research are translated into recommendations for social responsibility mechanism management within Fuyao Glass Industry Group Co., Ltd.

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INTRODUCTION

In the context of globalization and sustainable development, corporate social responsibility (CSR) has become an essential component of corporate strategic planning. Companies are expected not only to pursue economic benefits but also to pay attention to their impact on the environment, society, and stakeholders. Fuyao Glass, as a leading global supplier of automotive glass, has demonstrated its core values and significantly influenced industry standards through its social responsibility practices.

With the increasing public awareness of corporate social responsibility, Fuyao Glass's actions in environmental protection, employee welfare, supply chain management, and community involvement have attracted widespread attention. These activities not only help to enhance the company's brand image and market competitiveness but are also key factors in achieving long-term sustainable development. Therefore, studying the development of Fuyao Glass's social responsibility mechanisms is significant for understanding how companies can maintain competitiveness and leadership in a constantly changing social environment.

The purpose of this thesis is to explore Fuyao Glass's practices and strategies in fulfilling social responsibilities, analyze the effectiveness of its CSR mechanisms, and propose suggestions for further optimization. Through this research, we hope to provide feasible references for other companies, helping them to actively assume social responsibilities while pursuing economic benefits and achieving harmonious coexistence between enterprises and society.

The research purposes of this thesis are as follows:

- to delve into the concept, scope, and essence of corporate social responsibility from a theoretical perspective, and how these theories apply to the specific situation of Fuyao Glass;
- to analyze the scope and nature of Fuyao Glass's social responsibility, revealing its characteristics and effectiveness in global social responsibility practices;

- to assess the external and internal environment of Fuyao Glass and discuss how these factors influence the formulation and implementation of its social responsibility strategies;

- to evaluate Fuyao Glass's level of social responsibility, particularly in terms of ethics, philanthropy, and economic performance;

- to propose specific recommendations to improve the efficiency and effectiveness of Fuyao Glass's social responsibility.

Research Methodology. The methodology of this study is based on a comprehensive use of various research methods and theoretical frameworks to ensure the comprehensiveness and reliability of the research results. The research methods include:

1. Literature review: by reviewing and analyzing domestic and international literature on corporate social responsibility, a theoretical framework is constructed to understand the development, current status, and future trends of CSR. Special attention is given to the research of Ukrainian scientists such as Professor Sergey M. Ilyashenko and Professor Olena V. Sadchenko in the field of CSR. Their work provides profound insights into how companies can achieve a balance between social and economic aspects.

2. Case study: an in-depth analysis of Fuyao Glass's CSR practices, including specific actions and projects in environmental protection, employee development, and community involvement.

3. Surveys and interviews: designing surveys and conducting in-depth interviews to collect opinions and feedback from Fuyao Glass's internal employees, partners, customers, and the wider community on Fuyao Glass's CSR practices.

4. Quantitative analysis: using statistical methods to analyze survey data and assess the effectiveness and impact of Fuyao Glass's CSR practices.

5. SWOT analysis: assessing Fuyao Glass's internal strengths and weaknesses, as well as external opportunities and threats in the field of social responsibility.

6. Comparative study: comparing Fuyao Glass's CSR practices with those of other companies in the same industry to identify its unique features and areas for improvement.

Through these methods, this study aims to provide a multi-dimensional perspective to understand and evaluate Fuyao Glass's CSR mechanisms and provide a solid theoretical and empirical basis for proposing effective strategic recommendations.

The research of Professor Sergey M. Ilyashenko and Professor Olena V. Sadchenko provides valuable references, especially in assessing the social and economic performance of companies. Their research emphasizes that companies should pay attention to their social and environmental impacts while pursuing economic benefits, which aligns with the core objectives of this study.

Through this research, we hope to provide valuable insights and recommendations for Fuyao Glass and the broader business community, promoting the in-depth development and practice of corporate social responsibility. Especially in theoretical research, this thesis will explore the multi-dimensional nature of corporate social responsibility, including its impact on corporate strategy, brand value, and long-term sustainable development, as well as how to effectively implement CSR strategies in different cultural and legal environments.

To further supplement the introduction with a description of the practical value of the research results and the structure of the thesis can provide readers with the expected impact of the research and the overall framework of the thesis. Here is a further supplement to the introduction:

Practical value of the research: the practical value of the obtained results lies in providing a set of feasible strategies and practical guidelines for Ukrainian companies and global companies, especially multinational companies like Fuyao Glass, to strengthen their social responsibility performance in Ukraine and globally, enhance their brand image in a turbulent economic environment, and promote the achievement of sustainable development goals.

CHAPTER 1

THE THEORETICAL ISSUES REGARDING CORPORATE SOCIAL RESPONSIBILITY

1.1. The scope and nature of corporate social responsibility.

Corporate social responsibility (CSR) is a broad concept involving an enterprise's responsibilities to society, the environment, and stakeholders while pursuing economic benefits. With the deepening of globalization and the awakening of public consciousness, CSR has become an important indicator of a company's ability to achieve sustainable development. This section will explore the scope and nature of CSR, aiming to provide theoretical support for enterprises to better fulfill their social responsibilities in practice.

When discussing the legal boundaries of corporate social responsibility (corporate social responsibility, CSR), it is necessary to define the concept of social responsibility [1]. Corporate social responsibility not only includes economic obligations for legal compliance, but also covers moral and ethical responsibility, environmental responsibility and social contribution. Although these diversified responsibilities are indeed constrained by the legal framework in the implementation process, their connotation and extension are influenced by the social culture and economic environment to a large extent. The discussion of corporate social responsibility from the perspective of law, its core lies in the regulatory effect of law on corporate behavior and its accompanying potential consequences.

The legal boundaries of modern corporate social responsibility are often defined according to the provisions of the current laws and regulations, including the Company Law (Company Law), the Environmental Protection Law (Environmental Protection Law), and the Anti-Unfair Competition Law (Anti-Unfair Competition Law) and others [2]. These laws not only provide the bottom line of the behavior for the enterprises, but also enhance the consciousness of the enterprises to fulfill their social responsibilities through the guiding role of the enterprise behavior. For

example, according to the Environmental Protection Law, enterprises must follow environmental laws and regulations to reduce the emission of pollutants in their production and operation. This responsibility is not only a commitment to the society, but also a mandatory requirement imposed by the law on environmental protection.

In addition, the social responsibility defined by the law is also reflected in the sanction mechanism for corporate behavior. The law gives the relevant regulatory authorities the right to investigate and punish the violators, such as the Ministry of Ecology and Environment (Ministry of Ecology and Environment) review and investigation of non-compliance thereof [3]. Once the enterprise fails to fulfill its social responsibility, in addition to facing the corresponding legal responsibility, the enterprises brand reputation and market competitiveness will also be affected. For example, a well-known enterprise was fined and corrected for environmental pollution incidents, which not only led to its economic losses, but also caused a huge blow to its brand image in the hearts of consumers. This case fully shows the importance of legal binding force on corporate social responsibility behavior.

The legal boundaries of corporate social responsibility are also constantly evolving with the change of public expectations. From the original single compliance requirements, gradually evolved to support and implementation of the sustainable development goals. While pursuing economic interests, enterprises must carry out their strategic planning with broader social values, so as to ensure the sustainable development under the legal and moral framework. For example, the United Nations Sustainable Development Goals (SDGs) has become an important standard for global companies in formulating social responsibility policies, and many companies have begun to take both legal and ethical considerations from a global perspective to meet the growing social responsibility requirements.

While clarifying the legal boundaries, we should not ignore the flexibility of the law in the scope of corporate social responsibility, especially in different regions and cultural backgrounds. The formulation and implementation of laws will be affected by local economy, culture and other factors. Therefore, the legal obligations of enterprises in enterprises may be different in different regions in social

responsibility. For example, in some developed countries, the legal requirements of enterprises in social responsibility are usually relatively strict, and the environmental impact and social contribution of enterprises are detailed norms. In this environment, enterprises should not only consider the minimum legal standards, but also pursue the maximization of social value and implement more forward-looking responsibility strategies.

Corporate social responsibility (Corporate Social Responsibility, CSR) has a rich connotation, covering the enterprises multiple responsibility in the economic, social and environmental aspects. In different industries, the scope and nature of corporate social responsibility performance show significant differences [4]. These differences are affected by the characteristics of the industry, market environment and public opinion.

The focus of different industries in fulfilling corporate social responsibility should be clarified. For example, heavy industry, such as coal and electric power, often focus on environmental protection and sustainable utilization of resources due to the significant impact of their production process on the environment. These industries are under great pressure from public opinion, which encourages them to take active environmental protection measures as they formulate their social responsibility strategies, such as strengthening pollutant emission control and formulating ecological recovery plans. On the contrary, in high-tech industries, such as information technology and communications, the focus of CSR is on innovation and human resource management. These companies often enhance their social image and brand reputation by promoting education and skills training and improving employee welfare.

The practice of social responsibility in individual industries is also influenced by their market structure and consumer demand. For example, enterprises in the Fast-Moving Consumer Goods (FMCG) generally pay attention to the transparency and fair trade of the supply chain. Because their products face directly to consumers, consumers pay more attention to the source and production process of products, and corporate social responsibility practices tend to strengthen ethical procurement and

community support. In traditional manufacturing industries, companies may pay more attention to the protection of working conditions and workers rights, such as implementing stricter safety standards to protect workers and reduce accident rates.

In addition, the difference in responsibility between industries can also be explained and demonstrated by the industry analysis model (Industry Analysis Models). Through PEST analysis (Political, Economic, Social, Technological), the importance of political and social factors in different industries can be found [5]. For example, in the pharmaceutical industry, because their products directly affect human health and safety, enterprises not only need to comply with strict regulatory policies, but also take responsibility for drug availability and public health. Therefore, in CSR practice, pharmaceutical enterprises often take the way of industry self-discipline and public welfare cooperation, actively participate in public health projects, and promote the construction and improvement of basic medical facilities.

The trend of public opinion also plays an important role in affecting the practice of corporate social responsibility. If enterprises fail to respond to the social expectations of their social responsibility in a timely manner, they may face a strong backlash from public opinion and even trigger resistance from consumers. For example, with the awakening of environmental protection awareness, the public has raised higher requirements on the performance of social responsibility in some industries (such as oil and gas, chemical industry, etc.). This has prompted companies in these industries to increasingly emphasize their efforts and effectiveness in tackling climate change and reducing their carbon footprint in their social responsibility reports.

With the rapid development of global economy and the continuous change of social structure, the concept and practice of corporate social responsibility (Corporate Social Responsibility, CSR) have experienced a profound and complex historical evolution [6]. Corporate social responsibility is not only related to the sustainable development of enterprises themselves, but also affects the overall interests and fairness of the society on a global scale. Therefore, exploring the historical evolution

of corporate social responsibility can provide an important perspective for understanding its contemporary significance and practice.

The concept of CSR originated in the early 20th century, when most companies took profit as their sole goal and lacked sufficient understanding of their social impact. However, with the acceleration of industrialization and the prominence of social problems, some enterprises begin to realize that their business activities should not only consider economic benefits, but also pay attention to employee welfare, environmental protection and social justice. In 1946, American business management scientist Howard Bevin (Howard Bowen) systematically defined the first corporate social responsibility, believing that enterprises should be responsible for the social impact of their activities. This view is considered to be the foundation of the modern corporate social responsibility thought.

In the 1960s and 1970s, the trend of corporate social responsibility has expanded further, especially in the United States, where a large number of social movements have emerged. The Civil Rights Movement (Civil Rights Movement), the Environmental Movement (Environmental Movement) and the Consumer Rights Protection Movement (Consumer Rights Movement) have stimulated enterprises to change in social responsibility [7]. Those enterprises that actively defend the public interests have gradually received the attention of the society and formed the concept of corporate responsibility with stakeholders (Stakeholders) as the core.

In this context, in the 1980s, the connotation of corporate social responsibility was further deepened, gradually changing from a simple charitable behavior to a strategic management concept. Companies have begun to regard social responsibility as an important tool to enhance their brand image and market competitiveness. From this perspective, the corporate social responsibility behavior is not only a moral choice, but also a rational economic behavior. In this way, enterprises can not only realize the commercial value, but also safeguard the legitimate rights and interests of stakeholders, and realize the dual harvest of economy and society.

With the continuous advancement of globalization, the concept of social responsibility has attracted wide global attention in the early 21st century. Among

them, international initiatives such as the United Nations Global Compact (UN Global Compact) and the Sustainable Development Goals (Sustainable Development Goals, SDGs) provide a new framework and normative [8] for the practice of corporate social responsibility. Companies are encouraged to adopt sustainable business strategies that advocate diversity and inclusiveness to meet changing market needs and social expectations. Therefore, in this stage, the practice of corporate social responsibility is increasingly diversified, such as social enterprise, responsible investment (Responsible Investment), environmental management system (Environmental Management System, EMS) and other forms began to be active in [9] in all walks of life.

At the same time, the rapid development of digitalization and information technology also makes corporate social responsibility face new challenges and opportunities. With the popularity of social media (Social Media) and big data (Big Data), consumers ability to monitor corporate social responsibility behavior has been significantly enhanced. This requires enterprises not only to adhere to the traditional social responsibility standards, but also to actively respond to consumer feedback, timely adjust their strategies, in order to maintain a good social image and brand reputation.

The concept of CSR was first proposed by the Western scholar Sheldon in 1924, who believed that it includes not only social ethics but also the needs of people inside and outside the industry. That is, while pursuing economic benefits, enterprises should also pay attention to social value. Subsequently, Howard R. Bowen defined corporate social responsibility in his 1953 work "The Social Responsibilities of the Businessman" as "the obligations deemed necessary by business to make decisions and take actions in accordance with its policies and social objectives." Carroll, in 1979, constructed a pyramid model of CSR from the four levels of economic, legal, ethical, and philanthropic responsibilities, which has become a dominant and typical model in subsequent research.

The scope of CSR is extensive, including not only responsibilities to shareholders but also to employees, consumers, suppliers, communities, and the

environment. Enterprises should pay attention to society and the environment in their business activities, which is a voluntary process of interaction with stakeholders. In China, the construction of CSR has gone through an initial stage of implementing social responsibility standards in international procurement, a second stage of widespread attention and government participation, and a third stage of enterprises consciously implementing social responsibilities.

Table 1.1.

The specific scope of CSR can be further detailed in the following areas:

Specific Scope of CSR	Description
Human Rights	Support and respect for the international community's maintenance of human rights, ensure the freedom to form trade unions and the right to collective bargaining, eliminate all forms of forced labor, effectively abolish child labor, and eradicate discrimination in employment and occupation.
Environmental Protection	Promote the development and popularization of environmental protection technologies, reduce pollution caused by production activities, and lower energy consumption and resource waste.
Anti-Corruption	Take active measures to oppose any form of corruption, such as extortion and bribery.
Labor Standards	Ensure that the working environment for employees is clean and sanitary, eliminate workplace safety hazards, not use child labor, and protect the rights and interests of workers.
Community Participation	Engage in public welfare projects with communities to build environmental protection facilities and protect the interests of communities and other citizens.
Addressing Employment Issues	Increase investment, add new projects, expand employment opportunities, and create experiences that increase efficiency without reducing staff.
Reducing Wealth Disparities	Use the company's advantages to develop resources in impoverished areas to help local areas escape poverty and support education, social security, and medical and health services through charitable actions.

Source: [7]

The nature of CSR is multi-dimensional and complex. It is not just an additional item in business operations but a core part of corporate strategic planning. The following are key aspects of the nature of CSR:

1) voluntariness: the fulfillment of CSR is usually voluntary, beyond the minimum requirements of the law. Enterprises choose to take on these responsibilities to demonstrate their commitment to moral standards, social welfare, and

environmental protection. This voluntariness reflects the autonomy of enterprises and their response to stakeholder expectations;

2) strategic: CSR is closely linked to corporate strategic planning. By integrating social responsibility into core business, enterprises can not only enhance brand image and reputation but also innovate products, optimize operational efficiency, and improve financial performance in the long term;

3) long-term: the practice of CSR is a continuous process that requires enterprises to have a long-term perspective and sustained commitment. The effects of CSR activities may not be immediately apparent, but in the long run, it helps to establish a sustainable competitive advantage for the enterprise;

4) comprehensive: CSR involves multiple areas, including environmental protection, social welfare, economic development, consumer protection, and employee rights. Enterprises need to consider these areas comprehensively and develop a comprehensive social responsibility strategy;

5) interactive: CSR emphasizes the interaction between enterprises and stakeholders. Enterprises need to communicate and cooperate effectively with employees, customers, suppliers, communities, and the environment to solve social and environmental issues together;

6) adaptive: the content and practice of CSR need to adapt to changes in society and stakeholder expectations. Enterprises must flexibly adjust their social responsibility strategies to cope with the constantly changing social, economic, and environmental challenges;

7) transparency: when fulfilling social responsibilities, enterprises need to maintain a high level of transparency. This means that enterprises need to publicly report their social responsibility activities, progress, and impact to enhance the trust and confidence of stakeholders;

8) cultural: the practice of CSR is deeply influenced by corporate culture. The values, beliefs, and codes of conduct in the corporate culture determine how enterprises understand and implement social responsibility;

9) performance: the fulfillment of CSR is not only a moral requirement but also a reflection of corporate performance. The success of CSR activities can be measured by their impact on corporate financial performance, brand value, market share, and competitive advantage;

10) global: in the context of globalization, the practice of CSR is no longer limited to a single country or region. Enterprises need to consider the social and environmental impact of their global operations and adopt corresponding global social responsibility strategies.

These natures of CSR together constitute the role of enterprises in modern society and guide how enterprises achieve sustainable development on the global stage. As globalization and the complexity of social issues increase, the nature of CSR is also constantly evolving, requiring enterprises to continuously update their social responsibility strategies and practices.

In summary, the scope and nature of CSR are the foundations for enterprises to fulfill social responsibilities in practice. By deeply understanding the definition, scope, and nature of CSR, enterprises can better formulate and implement social responsibility strategies to achieve sustainable development. At the same time, the fulfillment of CSR also requires the joint efforts of all sectors of society, including government guidance, industry self-discipline, and consumer choice. Only with the joint efforts of all parties can the healthy development of CSR be promoted, and sustainable social development be achieved.

1.2. Experience of enterprises in the field of social responsibility worldwide

In the context of globalization, the practice of social responsibility of multinational enterprises has become an important research topic in academia and industry. Companies achieve a balance between economic benefits and social impact by implementing sustainable development strategies in different countries and regions. This practice not only reflects the interaction between the internal culture and the external environment, but also shows the corporate social responsibility at the

global level. The following case analysis will explore the successful experiences of different multinational companies in the field of social responsibility to reveal their positive impact in the local society and the global environment.

Take the water management project of Coca-Cola Company (Coca-Cola) in India. Coca-Cola has successfully alleviated water shortages by working with its local communities in a number of water treatment and regeneration projects. The company not only introduced water footprint measurement and management in the production process, but also actively participated in water conservation activities and educational programs. This series of measures reflects the core of its "return to the community" concept. Research shows that such projects not only enhance the brand image of Coca-Cola, but also enhance the trust of residents in the company in the local society, thus promoting the company's sales growth in the region. Coca-Colas market share in India rose by 25 percent in the two years after its implementation, according to the data.

Take the case of Unilever (Unilever) in Africa, which has achieved sustainability in source sourcing through partnerships with small farmers. In this project, Unilever not only provided training and technical support to farmers, but also provided them with a range of market routes for organic agriculture. The project has successfully boosted the local economy and brought green certification to Unilever's products. With this win-win model, Unilever can ensure the sustainability of its supply chain [1]. Related Studies show that the income of farmers involved in the project has increased by 30%, while Unilever's own brand loyalty has also been significantly enhanced due to its enhanced green reputation.

In the social responsibility practice of technology companies, the Microsoft (Microsoft) "Digital Skills Program" is a prominent case in point. The plan aims to narrow the digital divide by upgrading the digital skills around the world, especially in developing countries. Microsoft works with governments and non-profit organizations to provide free online courses and training to help people acquire digital skills to accommodate a rapidly growing modern economy. This strategy not only enhances the social image of the company, but also lays the foundation for

Microsoft future talent pool. So far, more than 20 million people have participated in the project, and research shows that the employment rate of participants has increased significantly, which has not only contributed to the local economic development, but also created favorable conditions for Microsoft market expansion.

The social responsibility practice of multinational enterprises also faces many challenges. For example, in BMW in Chinas supply chain management, how to ensure that its environmental protection and labor rights standards has become a big problem. While BMW has strict supply chain standards around the world, implementation is uneven in different regions. To address this issue, the company has established an effective evaluation and feedback mechanism to ensure that its partners can meet the company social responsibility requirements. Through regular on-site reviews and complaint channels, BMW has made significant progress in improving the transparency and effectiveness of its social responsibility implementation.

In the context of globalization, there are significant differences in the implementation of Corporate Social Responsibility (CSR) strategies in different countries [10]. This difference is not only affected by the policy framework, but also deeply influenced by the combination of multiple factors such as culture, economy and social environment. The following will analyze the relevant data on CSR in China and compare them with CSR practices in other countries to demonstrate the characteristics and roots of CSR strategies in different countries.

Chinas carbon emissions data reflect the performance of companies in their environmental responsibility. According to research data, Chinas total carbon dioxide emissions were 9.9 billion tons in 2020, and they reached a record high of 12 billion tons in 2021. The carbon emissions of the express delivery industry were 55.65 million tons in 2022, and the total carbon emissions of Chinas listed companies reached 50.48 million tons in 2023. Clearly, despite Chinas rapid economic growth, the attendant environmental challenges need urgent attention. Behind this trend, in addition to the gradual definition of carbon neutrality targets by national policies, enterprises are affected by the contradiction between economic growth and environmental protection requirements when fulfilling their social responsibilities,

which makes it difficult for them to achieve effective carbon emission reduction in the short term.

In contrast, European countries, for example, such as Germany, have implemented relatively mature CSR policies and pay more attention to long-term sustainable development. In their social responsibility strategy, German companies are more likely to invest in clean technology and renewable energy. Take some of Germanys leading companies, which invested more than 30 billion euros in renewable energy projects in 2019, significantly reducing their carbon emissions. This economic background and the high awareness of environmental protection have promoted the implementation of CSR.

A comparison of the total amount of corporate charitable donations. In China, the total amount of targeted donations from Binzhou enterprises reached 72 million yuan, while the public welfare donation of Pengding Company reached 11.4885 million yuan, and the cumulative donation of China Life Charity Foundation has reached 700 million yuan. However, businesses in the United States demonstrated greater maturity and consistency in social donations than the situation. According to 2021 data, charitable donations from U. S. companies total to nearly \$50 billion, and the mechanism is relatively entrenched in their corporate culture, which many companies see as part of their brand value and market competitiveness. This shows that the driving role of cultural factors on CSR strategy cannot be ignored, and enterprises are often subject to the national culture and consumer values when implementing social responsibility.

Considering the advancement of CSR strategies in various countries, the background factors are indispensable. Economic factors, such as market size, consumers ability to pay and the profit model of enterprises, all directly affect the investment and practice of enterprises in CSR. Take China as an example. Although the government has introduced a series of policies in recent years to promote the green transformation and social responsibility fulfillment of enterprises in China, the implementation effect of CSR is limited because most enterprises are still pursuing short-term profits and the traditional value-added model.

In the comparison of CSR strategies, different countries can see that multi-dimensional factors such as policy, culture and economy jointly affect the effect of corporate social responsibility performance. In the era of globalization, adaptability and innovation have become the key for enterprises to obtain lasting competitive advantages, and the establishment of an effective CSR mechanism is an important way to deal with these challenges. Enterprises should deeply integrate CSR and core business in their business strategy in order to achieve a win-win situation of economic benefits and social value.

In the context of globalization and evolving social responsibility, international standards play an indispensable role in guiding the formulation and implementation of corporate social responsibility (CSR). ISO 26000 The Social Responsibility Guide not only provides enterprises with an operational framework in the field of social responsibility, but also guides enterprises to achieve sustainable development in multiple environmental, social and economic levels. By analyzing the core content of ISO 26000 and its impact on the practical application of enterprises, we can have a deep understanding of the importance of international standards in the implementation of CSR strategies.

ISO 26000 Highlights seven core themes: human rights, labor practices, environmental protection, fair operation practices, consumer issues, and community participation and development. These themes provide a broad perspective on social responsibility and encourage enterprises to have a more comprehensive consideration when formulating social responsibility strategies. For example, when developing its CSR strategy, a world-renowned multinational company prioritizes the improvement of working conditions in its supply chain according to the framework of ISO 26000, and develops appropriate policies and guidelines to ensure that the exploitative labor phenomenon does not occur.

ISO 26000 The impact in guiding enterprises to implement social responsibility can not be underestimated, and its effectiveness is reflected in the social image and performance improvement of many enterprises after the implementation of standards. According to a research institute, 72 percent of companies following the ISO 26000

standards reported a significant improvement in their social image. Under the framework of sustainable development, by improving the level of social responsibility, enterprises not only increase the trust of customers and other stakeholders, but also improve the internal and external employee morale. For example, a large manufacturing company has implemented ISO 26000 with a transparent environmental management system, which has been widely praised by community stakeholders. International standards also play a positive role in promoting the shaping of corporate culture.

However, although ISO 26000 provides detailed guidelines, in practice, enterprises still face many challenges in implementing the standards. On the one hand, due to the differences in the economic development level, cultural differences and laws and regulations in different countries, it is often difficult for enterprises to find a specific implementation path suitable for the local environment when implementing the standard. On the other hand, some enterprises may, for the consideration of compliance, the concept of social responsibility only stays on the surface, and fail to truly integrate into the strategic decisions and daily operations of enterprises. Therefore, this requires enterprises not only to pay attention to compliance when using international standards, but also to conduct in-depth case analysis and effect evaluation based on their own actual situation, so as to ensure the effective implementation of social responsibility.

In different industries, the impact of international standards on CSR and the implementation effect are different. For example, in the FMCG industry, companies usually face fierce market competition, so they tend to take consumer demand as the core of their CSR strategy and optimize the production process through ISO 26000 to ensure environmental friendliness and maximize consumer rights. In the field of heavy industry, enterprises tend to take the environment and safety management as the priority of social responsibility, focusing on solving the problem of environmental damage in the production process. Through such a case study, we can see that ISO 26000 enterprises in different fields have different strategies, but they ultimately promote a wider understanding and practice of social responsibility.

In the long run, international standards such as ISO 26000 not only need continuous renewal and development to adapt to the rapidly changing global environment, but also need enterprises to continue self-reflection and improvement in the implementation process. Enterprises should establish a dynamic social responsibility management system based on the standards and combining their own experience and lessons, so as to ensure that the strategy of social responsibility is consistent with the core values of the enterprise and form a benign interaction and abuse.

The concept of global CSR has undergone significant changes, with companies realizing the far-reaching implications of their actions beyond their bottom line. This realization has prompted the integration of CSR into core business strategies, rather than treating it as a separate entity. Companies like Unilever, Patagonia, and Nestlé have demonstrated that CSR is not just about giving back to society but is an essential component of their business model, contributing to their long-term success and sustainability.

A key point in global CSR experience is the importance of sustainability. Companies worldwide are increasingly focusing on sustainable practices that reduce their environmental footprint. For instance, the fashion industry, known for its significant environmental impact, is adopting circular economy principles to reduce waste and recycle materials. Brands such as H&M and Adidas have launched recycling programs that encourage customers to return used clothing and shoes, which are then repurposed into new products.

Another critical aspect of global CSR experience is the focus on ethical supply chains. Following a series of high-profile scandals and increased consumer awareness, many companies are taking steps to ensure that their products are ethically sourced and manufactured. This includes fair labor practices, decent working conditions, and the absence of child or forced labor. Tech giant Apple, for example, has made significant progress in monitoring its supply chain, ensuring that its suppliers adhere to strict labor and environmental standards.

Community engagement is another area where global companies are making a substantial impact. Companies are investing in the communities where they operate, recognizing that social development and business growth are interconnected. From building schools and healthcare facilities in underserved areas to supporting local entrepreneurs through capacity-building programs, these initiatives span a wide range. Starbucks' Community Projects and IBM's Corporate Service Corps are exemplary programs that benefit communities and enhance the company's brand image and employee engagement.

Diversity and inclusion have also become central to the global CSR agenda. Companies are realizing that a diverse workforce leads to better decision-making and innovation. As a result, companies like Google and Procter & Gamble are implementing policies and training programs aimed at fostering a more inclusive workplace. These efforts include recruiting from a diverse pool of candidates, ensuring equal opportunities for career advancement, and creating inclusive work environments.

Global companies are also taking the lead in philanthropy and charitable giving. Many have established foundations that support causes aligned with their business interests and societal needs. For example, the Bill and Melinda Gates Foundation, established by Microsoft co-founder Bill Gates, is one of the world's largest private foundations, focusing on global health, education, and poverty alleviation.

Global corporate practice in the field of CSR has shown that through active social engagement and environmental management, companies can enhance brand value, strengthen consumer trust, and contribute to societal sustainable development. Here are some specific company examples demonstrating their experiences and achievements in different CSR areas.

1. Sustainability Practices:

- IKEA: IKEA is committed to using 100% renewable energy and has launched several environmentally friendly product lines, such as the Klippan series

made from recycled materials. IKEA has also pledged to reduce the carbon footprint of its products and supply chain by 15% by 2030.

- Tesla: Tesla is not only leading the trend in the electric vehicle sector but is also committed to promoting global energy transformation through solar products and energy storage solutions, helping to achieve carbon neutrality.

2. Ethical Supply Chain Management:

- H&M: H&M promotes the use of sustainable materials worldwide through its "Sustainable Fashion Initiative" and works with suppliers to ensure that their production processes meet H&M's sustainability standards.

- Apple: Apple implements strict environmental and social responsibility standards in its supply chain and ensures that suppliers provide safe working conditions and fair wages through its Supplier Responsibility program.

3. Community Engagement:

- Starbucks: Starbucks supports education, health, and environmental projects worldwide through its Community Impact program. Starbucks also commits to improving the social and environmental standards of the coffee supply chain through its "Coffee and Farmer Equity Practices" program.

- Coca-Cola: Coca-Cola aims to empower 5 million female entrepreneurs by 2020 through its "5by20" program, promoting community economic development by providing training, resources, and market access.

4. Diversity and Inclusion:

- Cisco: Cisco promotes diversity and inclusion in its global operations through its "Cisco Inclusion Initiative," offering resources and training to foster the career development of employees from diverse backgrounds and cultures.

- Microsoft: Microsoft is committed to creating an inclusive work environment through its "Diversity and Inclusion Initiative" and supports global education and technology training programs through its "Microsoft Philanthropies" project.

5. Philanthropy and Charitable Giving:

- Bill and Melinda Gates Foundation: The foundation has invested billions of dollars in global health and education programs to improve global health and reduce poverty.

- Warren Buffett: As Chairman of Berkshire Hathaway, Buffett has pledged to donate most of his wealth to charity, especially through the "Giving Pledge" initiative, encouraging other billionaires to make similar commitments.

These examples demonstrate that global companies can enhance their business value and make positive contributions to solving social and environmental issues through their CSR practices. As more companies recognize the importance of CSR, we can expect to see more innovation and impact in the future.

However, the global experience in CSR also reveals a series of challenges that companies face in their social responsibility practices. Firstly, companies are often criticized for "greenwashing," which is the superficial support for environmental and social responsibility initiatives without achieving substantial changes in operations. Such hypocritical behavior is often exposed under the magnifying glass of the media and the public, leading to damaged brand reputation. For example, some fashion brands have launched eco-friendly collections, but their overall business models have not yet escaped the negative impact on the environment.

Secondly, companies may face challenges in resource allocation when implementing CSR projects. Balancing short-term financial goals with long-term social responsibilities is a careful consideration for companies. Some companies may find that investing in social responsibility projects may affect their financial performance in the short term, which to some extent limits their input in social responsibility.

In addition, the complexity brought by globalization has increased the difficulty for companies to implement CSR in different countries and regions. There are huge differences in culture, law, and consumer expectations in different regions, and companies need to develop CSR strategies that adapt to local conditions. For example, multinational companies may face stricter labor standard reviews in

developing countries, while developed countries may pay more attention to the sustainability of the supply chain.

Despite these challenges, the practice of global CSR has also shown that companies that truly embrace social responsibility can gain significant long-term benefits. By actively fulfilling social responsibilities, companies can not only enhance their brand value but also strengthen customer loyalty and market competitiveness. For example, consumers are increasingly inclined to choose brands that are responsible for society and the environment, providing a market advantage for companies that are truly committed to CSR.

Furthermore, CSR can also improve a company's internal cohesion and employee satisfaction. Employees hope that their work can have a positive impact on society, and a strong CSR strategy can help companies attract and retain talent. For example, companies like Google and Microsoft have successfully increased employee engagement and loyalty by providing volunteer opportunities and emphasizing the social impact of work.

Globally, CSR is also becoming an important factor in investment decisions. More and more investors are considering a company's environmental, social, and governance (ESG) performance as an important indicator to assess the company's long-term potential. This trend encourages companies to pay more attention to CSR to attract and maintain investor confidence.

With the acceleration of globalization, the importance of CSR will only increase. Companies not only have to face domestic stakeholders but also consider the impact of their global operations on remote communities and the environment. This requires companies to take a more comprehensive and strategic view of CSR and incorporate it as a core component of their business strategy.

Although global CSR practices face many challenges, companies that can overcome these challenges and truly integrate social responsibility into their business models will be able to make greater contributions to society while achieving their own sustainable development. As global expectations for CSR continue to rise,

companies must continuously innovate and improve their CSR strategies to maintain their competitiveness and leadership in the global market.

In summary, the global experience in the field of CSR is full of lessons and insights. It emphasizes the importance of integrating CSR into core business strategies, focusing on sustainability, ethical supply chains, community engagement, diversity and inclusion, and philanthropy and donations. As companies continue to learn and adapt, they have the potential to make significant positive impacts on the world stage, proving that doing good and doing well are not mutually exclusive but complementary aspects of modern business success.

1.3. Corporate culture as part of social responsibility

In the modern business environment, the close link between corporate culture and social responsibility is increasingly becoming a key factor in the success of enterprises. Corporate culture, as a sum of internal values, beliefs, and codes of conduct, not only shapes the internal environment of the enterprise but also profoundly influences the interaction between the enterprise and the external society. When corporate culture incorporates social responsibility into its core values, it becomes an important force in promoting the sustainable development of the enterprise. This integration plays a role in the enterprise's internal and external functions through guidance, cohesion, motivation, restraint, and radiation, helping the enterprise navigate the complex and changing business environment and ensuring that the pursuit of economic benefits does not neglect social and environmental responsibilities.

The guiding function of corporate culture enables enterprises to identify and prioritize social issues that are consistent with their values and long-term goals. For example, Fuyao Glass has taken environmental protection as one of its core values, which guides the company to take energy-saving and emission-reduction measures in the production process and develop green products. This not only meets market demands but also actively responds to global climate change challenges. This guiding

function ensures that the enterprise's actions are consistent with its declared values, thus considering the impact on society and the environment while pursuing profits.

The cohesive function strengthens the unity and sense of belonging among employees through shared values and goals. When employees feel that they are part of the enterprise's big family and that their work has a positive impact on the enterprise and society, they are more likely to invest more enthusiasm and creativity. This cohesion not only improves employee job satisfaction and loyalty but also enables the enterprise to collaborate and innovate more effectively to achieve social responsibility goals. For instance, Fuyao Glass has enhanced the connection between employees and increased their identification with the company's mission through regular team-building activities and social responsibility projects.

The motivational function stimulates the enthusiasm and creativity of employees who contribute to social responsibility by recognizing and rewarding them. This culture encourages employees to propose new ideas and solutions to address social and environmental challenges. By providing platforms and resources, enterprises can support employee participation in social responsibility projects, which not only enhances employee engagement but also strengthens the enterprise's innovation capabilities. For example, Fuyao Glass has established an innovation fund to encourage employees to propose projects that benefit society and the environment. These projects not only solve social problems but also bring new business opportunities to the enterprise.

The radiating function enhances the enterprise's image and influence in society through social responsibility activities. By actively participating in community service, charitable donations, and environmental protection activities, enterprises can not only improve the quality of life in the community but also strengthen consumers' trust and loyalty to the enterprise's brand. This positive image radiating effect helps the enterprise gain a competitive advantage in the market and also promotes the overall welfare of society. For example, Fuyao Glass has improved its brand image and won the respect and support of all sectors of society by supporting education and cultural projects.

The interpromotion relationship between corporate culture and social responsibility is key to achieving sustainable development of the enterprise. Corporate culture can provide direction and momentum for social responsibility, while the practice of social responsibility can strengthen corporate culture, forming a virtuous cycle. In the case of Fuyao Glass, we can see how corporate culture deeply influences the enterprise's social responsibility practices. By incorporating environmental protection into its core values, Fuyao Glass not only implements energy-saving and emission-reduction measures in the production process but also develops green products to meet market demands while actively responding to global climate change challenges. This culture, which takes social responsibility as its guide, enhances the unity and sense of belonging among employees, improves job satisfaction and loyalty, and also stimulates employees' spirit of innovation and participation, encouraging them to strive for the enterprise's social responsibility goals.

As an important part of the corporate social responsibility (CSR) mechanism, corporate culture has a far-reaching influence. Corporate culture is not only the embodiment of the inner spiritual values of an enterprise, but also provides the necessary background and support for the social responsibility behavior of enterprises. Through the "Corporate Culture Assessment Model" (Corporate Culture Assessment Model, CCAM), we can more clearly recognize the complexity of this relationship and its potential impact on that [11]. The core of corporate culture is to be able to shape the values and behavior norms of employees, so as to profoundly influence their attitude and way in the process of social responsibility fulfillment.

When analyzing the role of corporate culture specifically, special attention should be paid to its dual role in promoting and restricting social responsibility behavior. Corporate culture can effectively promote CSR behavior. Take a well-known multinational company, for example, whose corporate culture emphasizes "sustainability" and "community responsibility," which encourages it to prioritize environmental measures and community engagement projects in its operations. This top-down cultural infiltration can encourage employees to consciously pay attention

to social benefits in their daily work, and then promote enterprises to more actively integrate into the practice of social responsibility. A positive corporate culture can also attract and cultivate employees with a sense of social responsibility, who will undoubtedly form a strong moral consensus in the enterprise, so as to further enhance their own ability to fulfill social responsibility.

However, corporate culture may also become a constraint factor for enterprises to fulfill their social responsibility. In some cases, corporate culture may be quietly to social responsibility. For example, some enterprises in the traditional manufacturing industry are indifferent to social responsibility based on the pursuit of profit maximization. This cultural environment with economic interests as the core not only suppresses the promotion of social responsibility, but also leads to corporate resistance and obstruction in the process of social responsibility advocacy. Through data analysis, we found that such enterprises often show a low sense of social responsibility when conducting social responsibility evaluation, which is closely related to their internal cultural atmosphere. Therefore, the transformation and reshaping of corporate culture has become one of the key tasks to improve the level of corporate social responsibility.

From a theoretical level, the role of corporate culture in CSR can be further subdivided into several dimensions. The first is the construction of cultural identity. A strong corporate culture can make employees realize that their work is not only for personal interests, but also to contribute to the sustainable development of the society and the environment. It is the dissemination and practice of values. In the current digital era, the dissemination of corporate culture is no longer limited to the traditional training methods, but expanded to various social platforms and online media. Through diversified communication channels, enterprises make the concept of social responsibility be deeply rooted in the people. Corporate culture promotes the sustainability of the CSR. A lasting corporate culture can provide a stable support framework for corporate social activities, allowing measures to be implemented over the long term rather than short-term behavior or emergency response.

In the case analysis, the practical experience of a green energy company can be cited. By building a corporate culture with "renewable energy" as the core value, the company has reached a consensus on the understanding of environmental protection and social responsibility. This strong cultural value not only wins the company a good public image, but also promotes the outstanding performance in technological innovation and social responsibility fulfillment. Data show that in the past three years, the average annual growth rate of its CSR-related investment has reached 25%, while the employee turnover rate is significantly lower than the industry average, which is undoubtedly a direct reflection of the strong resilience of the corporate culture.

In the field of corporate social responsibility (CSR) research, corporate culture, as an indispensable part of it, is attracting increasing attention. Corporate culture not only reflects the values, beliefs and codes of conduct of an organization, but also plays a key role in shaping the implementation path of corporate social responsibility. In order to further discuss the integration of corporate culture and CSR, we first need to set evaluation indicators and quantify the relationship and mutual influence between the two with the help of the integration evaluation table (Integration Assessment Framework).

To evaluate the integration of corporate culture and CSR, we can start with the following indicators: First, value consistency (Value Alignment), which reflects the consistency between core values and actual actions in promoting social responsibility initiatives. For example, some enterprises will show their importance to environmental protection through public welfare activities, but if their core values have nothing to do with sustainable development, it may lead to short-sighted behavior in the implementation of CSR. In the actual case, a well-known FMCG enterprise regarded "reducing the use of plastics" as its core value in its sustainable development report, but its core culture tended to make short-term profits, which ultimately led to the poor implementation effect of the strategy.

Engagement (Engagement Level) is a crucial assessment indicator. It quantifies the level of employee involvement in the CSR program and how this participation in

turn drives the formation and change of the corporate culture. For example, some technology companies organize volunteer activities and social service programs to effectively motivate employee engagement and embed the concept of "social responsibility" in their corporate culture. Research shows that such activities can not only enhance internal connections within the company, but also significantly enhance employees' sense of belonging to the company and improve overall job satisfaction.

In addition, change adaptability (Change Adaptability) is also an important dimension to evaluate the integration of corporate culture and CSR. A socially responsible corporate culture should have the ability to adapt to the changes in the external environment. For example, with the increasingly severe problem of climate change and the increasingly severe constraints of laws, regulations and public opinion, enterprises need to make changes on the cultural level to support the effective implementation of their CSR strategies. Some successful cases show that some automobile manufacturers have quickly adjusted the production process and established an environmental culture in the face of environmental regulations, effectively enhancing the brand image and market competitiveness.

In the process of quantitative evaluation, combining quantitative and qualitative methods is particularly important. Quantitative methods can collect data on corporate culture and CSR implementation through questionnaires, employee feedback, and social media analysis. Qualitative analysis can use in-depth interviews and case studies to understand the complexity and diversity brought about by the collision of these cultures and social responsibilities.

For example, in the internal culture evaluation, a well-known consumer electronics enterprise can quantify employees' cognition of CSR social responsibility and the response to its impact on corporate culture by regularly conducting employee satisfaction surveys on CSR projects. Enterprises will hold regular cultural seminars to incorporate employee feedback into the process of corporate culture evolution and CSR strategy adjustment, so as to form a closed-loop feedback mechanism and promote the deep integration of corporate culture and social responsibility.

As an important part of the framework of corporate social responsibility (Corporate Social Responsibility, CSR), corporate culture on employees' social responsibility reflects the close connection between corporate internal values and external responsibility consciousness. The building process of corporate culture enhances employees' social responsibility by building shared values and beliefs. This influence mechanism not only involves the inheritance and dissemination of culture, but also is a direct reflection of the moral orientation and responsibility definition shown by enterprises in practice. Research shows that a positive corporate culture can improve employees' sense of identity with corporate social responsibility, and then promote their responsible attitude and actions towards society.

When analyzing the influence of corporate culture on employees' social responsibility, we can use the data analysis tool to deeply explore the psychological cognition and behavioral reactions of employees. For example, by issuing structured questionnaires, it can systematically evaluate employees' understanding and recognition of the core values of the enterprise. This process can not only examine the implementation effect of corporate culture, but also provide data basis to analyze the correlation between employees' and employees' social responsibility. Such studies can also explore how cultural factors affect employee participation rates in the area of social responsibility through quantitative statistical analysis, such as regression analysis (Regression Analysis).

Furthermore, the multi-dimensional characteristics of corporate culture allow researchers to analyze its influence mechanism from various perspectives. For example, the mission vision, core values, operational standards, employee incentive mechanism and so on constitute the basic framework of corporate culture, and the interaction of these elements in different cultural backgrounds may show different effects. Through value-oriented employee training programs, some companies not only improve the ability of employees, but also guide employees to form a conscious awareness of participating in social responsibility activities unconsciously. The effectiveness of this approach can be demonstrated through case analysis. For example, a multinational enterprise integrates environmental values into its corporate

culture. Data show that the proportion of employees participating in environmental protection projects has increased to 80%, and these projects not only enhance the corporate brand image, but also enhance the sense of belonging and pride of employees.

According to the existing research results, the influence of corporate culture can be further deepened through employees' self-awareness of corporate responsibility. Specifically, employees often show a stronger sense of responsibility and willingness to participate when they know and identify with the company's social responsibility goals. For example, some enterprises show a high proportion of employees' voluntary participation during the social welfare activities, which is not only the effective guidance of corporate culture, but also the self-drive of employees. In this context, relevant data can be used to support the survey, such as the results of employees' participation willingness or the feedback of social responsibility projects, to further support the positive relationship between corporate culture and employees' social responsibility.

Attention should also be paid to the heterogeneity of the influence of corporate culture on employees' social responsibility. Different types of enterprises may have completely different effects on employees' social responsibility due to their different market positioning, cultural background and different industry attributes. For example, due to their emphasis on innovation and sustainable development, technology enterprises can often more effectively stimulate the potential of employees to participate in social responsibility activities, while traditional manufacturing enterprises may be relatively weak in this respect, which has been confirmed in many industry studies. Therefore, it is of great guiding significance for enterprises to deeply understand the changing laws of employees' social responsibility, and for them to formulate corresponding cultural construction plans and social responsibility strategies.

The restraining function guides employees to make responsible decisions in their daily work through internalized moral and ethical standards. This culture enables employees to naturally choose behaviors that align with the enterprise's

values when facing moral dilemmas. This self-restraint mechanism reduces the enterprise's dependence on external regulation and also improves the enterprise's overall ethical standards. For instance, Fuyao Glass emphasizes integrity and transparency, which leads employees to follow the highest ethical standards when dealing with supplier relationships, customer service, and internal communication, thus maintaining the company's reputation and social responsibility image.

Fuyao Glass's corporate culture also guides employees to make responsible decisions in their daily work through internalized moral and ethical standards, reducing dependence on external regulation and improving the enterprise's overall ethical standards. In addition, by actively participating in community service and charitable donations, Fuyao Glass has enhanced its image and influence in society, strengthened consumer trust and loyalty to the brand, and promoted the overall welfare of society.

In the context of globalization, Fuyao Glass faces the challenge of balancing its social responsibility practices in different cultural and legal environments while maintaining the consistency of its corporate culture. This requires Fuyao Glass to integrate social responsibility considerations into its global strategy, ensuring that its business activities worldwide comply with local social and environmental requirements. Although spreading and implementing corporate culture may encounter obstacles in different regions and cultural backgrounds, Fuyao Glass has ensured that its culture and social responsibility practices are effectively communicated and implemented in different regions through effective communication and training strategies.

Through these efforts, Fuyao Glass ensures that its culture and social responsibility practices support each other and jointly promote the long-term prosperity of the enterprise and society. This corporate culture, which takes social responsibility as its core, not only promotes the overall welfare of society and drives social progress and development but also becomes the key to the enterprise's sustainable development. Therefore, Fuyao Glass regards corporate culture

construction as an important part of its strategic planning to achieve long-term success and sustainable development.

Fuyao Glass's corporate culture emphasizes the importance of social responsibility, which is not only reflected in its care for internal employees but also in its support for external communities and environmental protection. This culture enables Fuyao Glass to focus on contributions to society and the environment while pursuing economic benefits, achieving sustainable development of the enterprise.

The integration of corporate culture and social responsibility is not only of great significance to individual enterprises but also has a profound impact on the entire society. A corporate culture that takes social responsibility as its core can promote the overall welfare of society and drive social progress and development. Therefore, enterprises should value the construction of corporate culture and regard it as an important tool to achieve social responsibility.

In the context of globalization, the integration of corporate culture and social responsibility also faces new challenges and opportunities. Enterprises need to balance their social responsibility practices in different cultural and legal environments while maintaining the consistency of corporate culture. This requires enterprises to integrate social responsibility considerations into their global strategy to ensure that their business activities worldwide comply with local social and environmental requirements. For example, during Fuyao Glass's overseas expansion, it must consider not only the local business environment but also how to integrate the company's social responsibility philosophy into local operations, including investment in local communities, protection of the local environment, and fair treatment of local employees.

Although corporate culture plays an important role in the fulfillment of social responsibility, it also faces some challenges in practice. For example, corporate culture may encounter obstacles in its dissemination and implementation in different regions and cultural backgrounds. In addition, how to maintain the consistency of corporate culture while adapting to the social responsibility requirements of different regions during rapid expansion and globalization is also a problem that needs to be

solved. Enterprises need to develop effective communication and training strategies to ensure that corporate culture and social responsibility practices can be effectively communicated and implemented in different regions.

In the process of achieving these goals, enterprises need to continuously evaluate and adjust their cultural and social responsibility strategies to ensure that they can adapt to the constantly changing external environment and internal needs. This may involve reexamining corporate values, continuously evaluating social responsibility projects, and improving internal and external communication strategies of the enterprise. Through these efforts, enterprises can ensure that their cultural and social responsibility practices support each other and jointly promote the long-term prosperity of the enterprise and society.

The combination of corporate culture and social responsibility also means that enterprises need to consider the needs and expectations of all stakeholders in their strategic planning. This includes investors, employees, customers, suppliers, communities, and the environment. In this way, enterprises can ensure that their decisions and actions balance the needs of different stakeholders, thereby achieving long-term success for the enterprise and the overall welfare of society.

In practice, this means that enterprises need to develop and implement a series of specific social responsibility projects and plans that are consistent with their corporate culture and values. For example, if one of the core values of an enterprise is education, it may invest in education projects, such as scholarships, improvements to educational facilities, or teacher training programs. These projects not only help to improve the enterprise's social responsibility image but also have a substantial positive impact on the community.

In addition, enterprises also need to ensure that their social responsibility practices are transparent and measurable. This means that enterprises need to regularly report the results of their social responsibility activities, including their performance in environmental, social, and governance (ESG) aspects. This transparency not only helps to improve the enterprise's reputation but also attracts investors and customers who value social responsibility. Transparency and

measurability make the enterprise's social responsibility activities more credible and provide external stakeholders with a basis for assessing the enterprise's social responsibility performance. With the rise of ESG investment and increased information disclosure, enterprises' practices in this area will increasingly attract attention, so enterprises must ensure the transparency and measurability of their social responsibility practices to maintain competitiveness and achieve long-term success.

In summary, corporate culture as part of social responsibility is key to the enterprise's sustainable development. By fostering a positive corporate culture, enterprises can not only improve internal efficiency and cohesion but also gain a competitive advantage in the external market and have a positive impact on society through their social responsibility practices. Therefore, enterprises should regard corporate culture construction as an important part of their strategic planning to achieve long-term success and sustainable development. The guiding, cohesive, motivational, restraining, and radiating functions of corporate culture work together inside and outside the enterprise, promoting the enterprise to actively fulfill social responsibility while pursuing economic benefits and contributing to the improvement of society and the environment. This cultural practice not only helps internal harmony and efficiency within the enterprise but also helps the enterprise establish a good image in the external market, winning the respect and trust of consumers and society.

CHAPTER 2

ANALYSIS OF THE EFFECTIVENESS OF THE PERSONNEL MANAGEMENT PROCESS WITHIN FUYAO GLASS INDUSTRY GROUP

2.1. Technical and economic characteristics of Fuyao Glass Industry Group

Technological innovation, as a key factor driving the development of corporate social responsibility (Corporate Social Responsibility, CSR), is especially important in the context of increasing attention to the current global economic transformation and sustainable development Goals. Through technological innovation, enterprises can not only improve their own competitiveness, but also show higher value and benefits in the performance of social responsibility. The following analysis will explore how to enhance the ability of enterprises to fulfill social responsibility, and then promote the realization of sustainable development goals.

Mr. Cao Dewang, chairman and founder of Fuyao Glass Industry Group Co., Ltd., was born in 1946. In 1976, he served as the buyer of Fuqing City in Gaoshan Town. In 1983, he contracted for the small factory, which was on the verge of bankruptcy. In 1986, Cao Dewang shifted his focus to the car repair glass market. In more than 30 years, his firm and persistence, so that China's automobile glass industry from the past all rely on imports, into now the import of nearly zero industry. In 1987, Fuyao Group was registered in Fujian, China. A large enterprise with a high level of automotive glass production enterprises, but also the national automotive glass manufacturing industry in the world famous brand enterprises. In 1993, Fuyao Group was listed on the Shanghai Stock Exchange, becoming the first listed company in the domestic automobile glass manufacturing industry. In the long process of development, Fuyao Group is carrying out manufacturing, scientific and technological research and development, operation and management and other work have reached the international high level. In terms of product manufacturing, Fuyao Group has established its own automobile glass production base throughout the

country and overseas. These bases are strategically located in areas with advanced industrial technology and rich resources.

In this way, the company has established a comprehensive production and marketing services network, both nationally and internationally. In terms of scientific and technological research and development, the company has made a lot of investment in product design, related materials and equipment research and manufacturing capabilities, and developed and built the upstream and downstream related industrial chains, striving to build world influential automotive glass research institutions. In terms of operation and management, Fuyao Group first established an information management platform in line with international standards to improve the internal operation efficiency and management level. Secondly, Fuyao Group pays attention to talent training, and enhances the innovation ability and core competitiveness of the enterprise by continuously improving the professional skills and management ability of its employees. At the same time, the group attaches great importance to brand building, actively operates the brand image, and improves the market awareness and reputation of the products. In addition, Fuyao Group has established business organizations in Europe, North America and other regions to strengthen the development and operation of overseas markets and expand its global business territory.

Main product business. The company's main business is to provide safety glass and auto parts solutions for various transport vehicles, such as automotive float glass, automotive glass and locomotive glass. The company carries out global operations to provide customers with a full range of services, including: design, production, sales and after-sales support. We pursue the brand development strategy of leading technology and rapid response, take technological innovation and rapid response as the center, cooperate closely with customers, strengthen the construction of the whole ecological industry chain of the industry, and meet the changing needs in a systematic and professional way. In 2020, the company's revenue decreased by 5.7% year on year, mainly due to the epidemic impact of downstream demand, global auto sales-14.6% year on year, China's auto sales-1.8%, China's passenger car sales-5.9% year

on year. Benefiting from the improvement in industry prosperity, the rapid recovery in 2021. In 2021, the company's operating performance will grow steadily, and the gross profit margin and net profit margin will remain basically stable. In the whole year, the company achieved consolidated operating revenue of RMB 23.603 billion, up 18.57% year on year; the total profit was RMB 3.819 billion, up 22.81% year on year.

Today, China's economy has changed from a stage of rapid growth to a stage of high-quality development. At this stage, we should not only pursue the growth of the economic aggregate, but also pursue the improvement of the quality and efficiency of the economy. In order to achieve this goal, our government has adopted a series of powerful measures, including the construction of modern economic system, strengthen the coordinated development of urban and rural areas and regional, deepening the reform and opening up, effectively promote the China's economy to high quality development stage, shows the Chinese government yong yi determination and confidence, show the global China's economic development potential and strength. China's economy has entered a critical period of high-quality development. Fuyao Group also needs to constantly adjust its strategy and development direction, adapt to the changes of the market and industry, and actively grasp the opportunities of national economic development, to realize its own rapid development.

With the acceleration of globalization, international trade and investment cooperation has become one of the important ways for countries to develop their economies and enhance their competitiveness. In recent years, more and more countries have begun to implement the opening policy, promote economic globalization and regional integration, strengthen international trade and investment cooperation, and overseas markets have great potential. Under the new situation of win-win cooperation, Fuyao Group is also steadily promoting the internationalization strategy. We must also be soberly aware that the recent international environment is complex and volatile, the growth momentum of the world economy has declined sharply, economic and trade frictions and insufficient demand have caused weak

global trade, the situation of direct investment is not optimistic, and the uncertainty of economic risks has increased.

Automotive glass manufacturing industry is a part of the glass deep processing industry, is also a part of the auto parts manufacturing industry, its technical content is very high, is also the key industry encouraged by the government. The automotive glass industry involves float process. In the technology center of national enterprises, engineering technology center and state key laboratory as the leader, it has researched and developed a large number of scientific and technological achievements guiding the industry, and has won national and other scientific and technological awards. The improvement of technology is beneficial to the development of the internationalization strategy of Fuyao glass, manufacturing high-quality float glass products into the international market, independent research and development, technological innovation, and surpassing.

In the international market, the market competition of the automobile glass industry is becoming increasingly fierce. In the process of the internationalization of high-tech products, the competition of scientific and technological innovation has become a factor that can not be ignored. Throughout the development of the industry in recent years, there are a large number of competitors in the research and development of the automotive glass production technology. At the same time, along with the rise of emerging technologies, it will also promote the improvement of enterprise technology level, improve product quality, and will lead to the overall upgrading and transformation of the automotive glass industry.

Fuyao group in recent years to implement the internationalization strategy, extend business to the United States, Europe and southeast Asia and other countries, the motivation behind the analysis from five angles, including looking for new customers and market, using overseas resources and channels, avoid the limitation of trade barriers, extend the life cycle, enterprise culture and innovation drive, the following points specifically: looking for new customers and market fuyao group in the domestic market has achieved good results, but with the development of the market, the domestic market has tended to be relatively saturated state.

In the context of modern economic globalization, Fuyao Group needs to look for new markets and customers in order to obtain greater profits and business growth. At the same time, consumer demand and consumption habits in the global market are becoming more similar, making it easier for Fuyao Group to expand its products and services around the world, gain a larger customer base, and increase its market share in the global automotive glass industry. By promoting its products and services into the international market, Fuyao Group can gain more profit and development space, improve the international influence of its brand, and lay the foundation for its future development. Providing unique products and services in emerging markets can help companies quickly gain monopoly advantage and achieve higher profits. Therefore, in order to achieve higher growth, sometimes even before the domestic market is saturated, companies will do their best to quickly enter new markets to make greater profits. It is precisely driven by this trend that Fuyao Group actively promotes the internationalization strategy and seeks for new markets and customers to achieve greater success and development.

In recent years, as the governments of Europe and the United States and other major countries begin to use tariff trade barriers, China's private economy is "going out" and facing a more complex trade environment. In this context, Fuyao Group has become a successful model of "going global" for Chinese private enterprises by developing the internationalization strategy, looking for opportunities and avoiding potential trade barriers. Avoid potential trade barriers by investing in near overseas markets. With the policy support of the investment countries, Fuyao Group makes good use of the preferential policies of the investment countries, respects the local culture, abides by the law, minimizes the impact of adverse factors such as the high labor cost of overseas investment and cultural conflicts, and realizes the sustainable development of the overseas market. In addition, Fuyao Group has set up processing and trade enterprises to realize industrial gradient transfer, revitalize domestic production capacity, reduce intermediate links and avoid trade barriers. Through the production and sales of high value-added automotive glass products in overseas markets, Fuyao Group has successfully promoted the industrial chain, realized more

efficient supply chain management, further reduced the cost, and improved the competitiveness of products.

In addition, enterprises pay attention to improving the quality and technical content of products, constantly introduce advanced production technology and equipment, and strengthen research and development and innovation capabilities. Through these efforts, Fuyao Group can better meet the demand for high-quality and high-value-added products in the international market, thus extending the life cycle of the products. Fuyao Group is an active explorer and practitioner of the "going out" strategy. It is a company leading the development of science and technology. It is committed to implementing the internationalization strategy to improve the comprehensive competitiveness of the company.

The company's corporate culture is a key factor in its going global with success. First of all, Fuyao Group attaches great importance to innovation and continuous improvement, and remains at the forefront of technological progress in the automotive glass industry through investment in research and development and other measures. The company is also actively adopting new technologies and processes to improve product quality and competitiveness in the global market. In addition, Fuyao Group attaches great importance to meeting the needs of customers and is known for providing high quality products and services, which guarantees its strong relationship with customers and a positive reputation in the global market. Second, Fuyao Group's management style is known for making bold decisions and cautious risks, which help it grow and succeed in the global market. The company's leadership focuses on results and has a clear understanding of the conditions needed to succeed in global markets. These characteristics enable Fuyao to make strategic decisions that will contribute to its growth and success in the global market. Thirdly, Fuyao Group has always adhered to the culture of cherishing talents, and its international talent strategy has been constantly improved and developed on this basis."Fuyao" also attaches great importance to the "internationalization of local talents" when selecting employees. By combining with local conditions, Fuyao provides employees with international

vocational training for employees, and also focuses on tapping the potential of international from local talents.

Fuyao Group has been committed to promoting the international investment and financing strategy. Through multiple acquisitions and successful listing in overseas capital markets, it has realized the cross-border capital operation and global layout. Overseas listing can make enterprises more international and expand a broader customer base and market. In 2015, Fuyao Glass was successfully listed on the Hong Kong Stock Exchange, becoming an important part of the cross-border capital platform of Fuyao Group. In the same year, fuyao group began aluminum trim business layout, through the acquisition of three front group, rebuilding fuyao (tgo) refined aluminum co., LTD., also through the acquisition of German old auto parts company SAM assets, together the whole industry chain to do upstream and downstream integration, improve fuyao auto glass integration ability and product added value, better provide high quality products and services, strengthen the strategic cooperation with international manufacturers, improve the company's product added value and international competitiveness.

According to the latest disclosure information of the Stock Exchange, on February 7,2023, Fuyao Glass was increased by JPMorgan Chase and other foreign institutions, the latest number of 91,110,700 shares, the proportion of positions increased from 14.94% to 15.01%, which once again shows the company's attention and favor in the international capital market. In addition, in order to further promote the international investment and financing strategy, on August 30,2022 fuyao group held the tenth session of the tenth meeting of the board, decided to a wholly owned subsidiary fuyao glass co., LTD. And its subsidiaries increase investment of \$650 million, for investment in the construction of fuyao coated automobile glass production line, toughened sandwich window production line.

The specific practice of Fuyao Group to carry out the vertical time internationalization strategy. From the perspective of the vertical time strategy of Fuyao Group internationalization, this paper divides it into early entry strategy, mid-term competition strategy and late brand strategy. The implementation of these

strategies is usually gradually, and each stage is ready for the next stage. At this point, the enterprise mainly considers how to enter the target market, how to find market opportunities, and as far as possible to reduce the risk of entering the market.

Medium-term competitive strategy Medium-term competitive strategy is the strategy adopted when enterprises face their competitors after entering the international market. At this time, the enterprise has gained a certain market share in the target market, but it also faces the threat from competitors. Medium-term competitive strategy emphasizes technology guidance and quality assurance, and is an important part of enterprise internationalization strategy. Technology guidance and quality assurance is an important means for enterprises to achieve differentiated competition, but also an important way to realize technological advantages and reduce costs. After the later brand strategy enters the international market, the strategy of obtaining a higher market share by improving the technical level and brand value. The focus of this stage is to build and improve the brand value, and strengthen the brand influence and awareness. This requires enterprises to invest and improve in technological innovation, product quality and brand image. The success of the brand strategy in the late stage often determines the position and competitiveness of enterprises in the international market.

In the medium-term competitive strategy stage, Fuyao Group actively expands its market share and influence in the international market by improving product quality and continuously introducing advanced technology, strengthens the cooperation with international giants, and gradually reaches the world first-class level. Through the continuous improvement of product quality, Fuyao Group has won a good reputation in the international market, and has become the representative of China's automobile glass enterprises entering the international market. At the same time, Fuyao Group continues to innovate, actively promotes the independent research and development and technological innovation of enterprises, and finally realizes self-reliance and continuous surpassing. It can be said that the international success of Fuyao Group is due to its adherence to the medium-term competitive strategy of improving product quality as the core.

The internationalization strategy of Fuyao Group inspires Chinese enterprises to start from the international management, actively explore the market and improve the layout, and build an overseas localized operation ecosystem. We should deal with cultural differences with an open and inclusive attitude, clarify the talent portrait, carry out long-term international talent training, establish a brand image consistent with the strategic goals, adhere to the independent innovation of core technologies, and build an efficient internationalization strategy. The success of Fuyao Group in the international market is mainly due to its efficient international management mode. This management mode includes continuous learning from foreign advanced manufacturing technology and management concepts, cooperating with international enterprises, actively recruiting and cultivating talents, and attaching importance to corporate social responsibility.

In the 1990s, Fuyao Group began to pay attention to the management issues, laid a good foundation in the process of internationalization, and gradually improved its international management ability. Therefore, in the process of global management system construction, enterprises need to introduce the advanced management mode into their own management system, in order to improve the management efficiency and quality. In addition, enterprises should also combine the local culture and customs, strengthen the building of the connotation and value of the enterprise, pay attention to the influence of the management mode, constantly improve and improve their own global management level, and constantly improve the comprehensive strength of the enterprise, so as to achieve success in the international market. Under the background of deepening globalization, many enterprises are actively exploring overseas markets and building an international production supply chain system. As the largest automotive glass manufacturing enterprise in China, Fuyao Group has been in a leading position in international production, constantly improving the quality and competitiveness of products, to meet the needs of different markets and customers, its international production mode can provide profound inspiration for other enterprises.

Fuyao Group has been focusing on the automotive glass industry for a long time, and has invested a lot of resources to become one of the world's leading automotive glass manufacturers. In the process of continuously promoting the internationalization strategy, Fuyao Group has continuously developed and introduced new technologies and products, enhanced the core competitiveness of the company, actively expanded the overseas market, established a complete national and international sales network, and expanded the overseas market share; paid attention to the training and introduction of international talents, continuously improved the quality and professional ability of employees; continuously increased the investment in technological innovation and market expansion, and carried out diversified capital operation. In short, the company has made outstanding achievements in the internationalization of research and development, production, sales, talent and investment and financing.

2.2. Evaluation of external and internal environment of Fuyao Glass Industry Group

The combination of internal and external environmental analysis is a crucial aspect that enterprises must pay attention to when formulating strategies and decisions. By comprehensively understanding and analyzing their internal and external environment, enterprises can better formulate development and competitive strategies, enhance their competitiveness, and adapt to market changes.

Firstly, enterprises should clarify their own strengths and weaknesses, as well as the opportunities and challenges in their environment. By understanding their own resources and capabilities, enterprises can better formulate their own development and competitive strategies. At the same time, by understanding and analyzing the market, policies and regulations, technological environment, and economic environment, enterprises can better understand market trends and development directions, as well as the impact of national and regional policies and regulations on their own development.

Secondly, enterprises should combine their internal and external environments to formulate development and competitive strategies that adapt to market changes. For example, if market demand decreases, companies can enhance their competitiveness by reducing costs, improving product and service quality, and other means; If competitors are strong, companies can enhance their competitiveness by improving their own technological level, expanding sales channels, and other means.

Finally, the internal and external environments of a company are interdependent, and the company should adjust its development and competitive strategies in a timely manner based on the actual situation. For example, if policies and regulations change, companies should adjust their development and competitive strategies in a timely manner; If market demand changes, companies should also adjust their development and competitive strategies in a timely manner.

Macro environmental analysis.

It is generally believed that there are four types of macro environmental factors for enterprises, namely political and legal environment, economic environment, socio-cultural and natural environment, and technological environment.

The political and legal environment refers to the political elements and legal systems that constrain and influence enterprises, as well as their operational status. The political environment includes factors such as the country's political system, power structure, policies and guidelines issued, political groups, and political situation. The legal environment includes factors such as laws, regulations, laws and regulations formulated by the state, as well as law enforcement agencies of the state. Political and legal factors are the basic conditions for ensuring the production and operation activities of enterprises.

Economic environment refers to the socio-economic conditions and national economic policies that constitute the survival and development of enterprises, including elements such as socio-economic structure, economic system, development status, macroeconomic policies, etc. The indicators commonly used to measure the economic environment include gross domestic product, employment level, price level, distribution scale of consumer expenditure, international balance of payments,

as well as national monetary and fiscal policies such as interest rates, currency supply, government expenditure, exchange rates, etc. The economic environment has a more direct and specific impact on the production and operation of enterprises.

The socio-cultural environment refers to the formation and changes of factors such as the social structure, social customs and habits, beliefs and values, behavioral norms, lifestyle, cultural traditions, population size, and geographical distribution in which an enterprise operates. The natural environment refers to the natural resources and ecological environment in which an enterprise is located, including the development and changes in land, forests, rivers, oceans, organisms, minerals, energy, water sources, environmental protection, ecological balance, and other aspects. These factors are related to major business decision-making issues such as determining investment direction, product improvement and innovation for enterprises.

The technological environment refers to the collection of technological elements and various social phenomena directly related to these elements in the environment in which an enterprise operates, including the national scientific and technological system, scientific and technological policies, scientific and technological levels, and scientific and technological development trends. The technological environment affects whether enterprises can adjust their strategic decisions in a timely manner to gain new competitive advantages.

Microenvironment analysis.

The micro environment of enterprises mainly includes two aspects: industrial environment and market environment. The analysis methods of product lifecycle, five types of industry competitiveness, strategic groups within the industry, and key success factors are important contents of micro environmental analysis. The economic analysis of market demand and competition can deepen our understanding and recognition of the micro environment. The following provides a brief introduction to the lifecycle of industries, analysis of industrial structure, market structure and competition, market demand conditions, strategic groups within the industry, and analysis of key success factors.

1. The lifecycle of an industry. In an industry, the operational status of a company depends on the overall development of its industry and its competitive position within the industry. The common method for analyzing the development status of an industry is to understand the stages of its lifecycle. The lifecycle stages of an industry can be represented by the product lifecycle stages, which are divided into four stages: development, growth, maturity, and decline. Only by understanding the current stage of the industry's lifecycle can a company decide whether to enter, maintain, or withdraw from a certain industry, make correct new investment decisions, and make reasonable combinations of business in multiple industries to improve overall profitability.

2. Industrial structure analysis. According to the basic framework of industrial structure analysis proposed by Professor Porter from the perspective of industrial organization theory - the analysis of five types of competitiveness, the intensity of industrial competition and industrial profit margin can be analyzed from the perspective of the competition between potential entrants, substitutes, buyers, suppliers, and existing competitors. The entry threat of potential entrants lies in reducing market concentration, stimulating competition among existing enterprises, and dividing existing market share. As a product of new technologies and social demands, substitutes pose a serious threat to existing industries. However, it is also common for several substitutes to coexist for a long time, and the competition law between substitutes is still that high-value products gain competitive advantages. The bargaining power of buyers and suppliers depends on their respective strengths, such as the degree of concentration of the seller (buyer), the degree of product differentiation and asset specificity, the degree of vertical integration, and the degree of information mastery. The competition among existing enterprises within an industry, that is, the competition among enterprises within an industry for market share, usually manifests as price competition, advertising wars, introduction of new products, and enhancement of services to consumers.

3. Market structure and competition. The four classifications of market structure in economics: perfect competition, monopolistic competition, oligopoly, and

perfect monopoly help to accurately estimate the nature of market competitors. A strictly defined perfectly competitive market does not exist in real life, but the description of intense price competition in this market causing prices to tend towards marginal costs is not uncommon in many consumer goods markets. In a monopolistic competitive market, product differentiation establishes fixed customers for enterprises and allows them to enjoy some market power over these fixed customers at prices exceeding marginal costs. In an oligopolistic market, the decision-making of enterprises depends on the choices of other enterprises, and the problem of decision equilibrium under the condition of direct interaction between the behavior of decision-making subjects is increasingly being widely valued. In a completely monopolized market, the behavior of monopolistic firms controlling and manipulating prices and production has been constrained by anti-monopoly policies due to harming consumer interests. However, the efforts of enterprises to gain monopoly power and achieve high profits through innovation also have certain rationality. In the long run, restrictions on monopolies are unfavorable to consumers because they limit competition.

4. Market demand situation. Market demand can be analyzed from two perspectives: the determining factors of market demand and the price elasticity of demand. Population, purchasing power, and purchasing desire determine the scale of market demand, among which the factors that production enterprises can grasp are consumers' purchasing desires, while product prices, differentiation levels, promotional methods, consumer preferences, and other factors affect purchasing desires. The main factors that affect the price elasticity of product demand include the degree of substitutability of the product, the importance of the product to consumers, the proportion of the buyer's expenditure on the product in the total expenditure, the conversion cost of the buyer to substitute products, the buyer's awareness of the product, and the use of complementary products.

5. Strategic groups within the industry. Identifying the strategic characteristics of all major competitors within the industry is an important aspect of industry analysis. A strategic group refers to a group of companies in a certain industry that

adopt the same or similar strategies in a certain strategic aspect. Strategic group analysis helps companies understand their relative strategic position and the competitive impact that may arise from changes in corporate strategy, enabling them to better understand the competitive situation between strategic groups, identify competitors, understand the "moving barriers" between various strategic groups, understand the main focus of competition within strategic groups, predict market changes, and discover strategic opportunities.

Table 2.1.

Multidimensional analysis framework for corporate social responsibility (CSR) mechanisms

dimension	Analyze the content
pale of law	Differences between laws and regulations
	Impact on businesses, such as fines and legal action
industry characteristics	Responsibility for environmental protection of heavily polluting industries
	Transparency and integrity of the service industry
	With the differentiation characteristics of enterprise scale and development stage
corporate culture	The influence of employee values and behavior patterns
	Incentive mechanism for employees to participate in social responsibility practice
exotic environment	The influence of policy orientation and social expectation
	The promotion of market competition to corporate social responsibility
home environment	The key role of employee engagement
	The relationship between employee skill level and the implementation of social responsibility
evaluation and feedback	Establish a scientific CSR evaluation index system

Source: compiled by the author

The establishment of corporate social responsibility mechanism is a complex and multi-level process, which requires a comprehensive consideration of legal, economic, social and environmental factors. In the current context of globalization, enterprises are not only required to achieve economic benefits, but also must assume

the corresponding social responsibilities to enhance their image and influence in the society. Therefore, the establishment of corporate social responsibility (CSR, Corporate Social Responsibility) is particularly important, which needs to be conducted in in-depth analysis from the perspectives of legal boundaries, industry characteristics, corporate culture, external environment and so on.

From the perspective of the legal boundary, the social responsibility of enterprises must be restricted by the current legal and regulatory system. In different countries and regions, there are significant differences in laws and regulations on corporate social responsibility, which leads to enterprises need to pay special attention to legal requirements when fulfilling social responsibility. For example, the EU has a strict legal framework for environmental protection and labor rights, and companies that fail to comply with these laws may face high fines and lawsuits, thus affecting their economic interests and brand reputation.

Regarding the problem of heavy responsibility in different industries, the content and focus of corporate social responsibility are different. In some heavily polluting industries, such as chemical and mining industries, enterprises need to pay more attention to environmental protection and governance to ensure that their production process will not cause irreversible damage to the ecological environment. In the service sector, such as banking and insurance, the focus of CSR is more focused on transparency, integrity and responsibility to customers. At the same time, social responsibility will also show differentiated characteristics along with the different scale, region and development stage of enterprises.

Further, corporate culture, as an important factor to promote the establishment of social responsibility mechanism, cannot be ignored. Corporate culture has a profound impact on employees' values and behavior patterns. A good corporate culture can enhance employees' sense of social responsibility and promote them to practice their social responsibility in their daily work. To this end, enterprises should create a positive corporate culture atmosphere internally, and guide employees to actively participate in the practice of social responsibility through training and incentive mechanism. Regular evaluation of the integration degree of corporate

culture and social responsibility can help enterprises identify the degree of fit between cultural concepts and social responsibility, and further optimize the corporate social responsibility strategies.

Next, the impact of external and internal environmental factors on corporate social responsibility should also be paid attention to. Policy guidance, social expectation and market competition in the external environment will have a direct impact on the corporate social responsibility behavior. For example, consumers preference for environmentally friendly products drives companies to focus more on sustainability in the production process, which in turn affects their market strategy. In the internal environment, the participation and skill level of employees largely determine the effectiveness of social responsibility implementation. Therefore, enterprises should increase the incentive for employees to participate in social responsibility activities, and enhance their sense of identity and sense of participation in social responsibility, so as to improve the overall implementation effect.

Enterprises should regularly evaluate their level of social responsibility to ensure that they can dynamically adjust and optimize in the process of fulfilling their social responsibilities. The establishment of a scientific social responsibility evaluation index system (CSR Evaluation Indicator System), including the evaluation of environmental impact, social contribution and economic performance, can provide clear guidance for the practice of corporate social responsibility. At the same time, attention should also be paid to the feedback and application of the evaluation results to promote continuous improvement and enhance the level of corporate social responsibility.

The establishment of corporate social responsibility mechanism is a process that requires systematic thinking and comprehensive layout, involving the comprehensive analysis of law, industry, culture, environment and other dimensions. Only by deeply understanding and effectively dealing with these multiple factors, can enterprises realize their own sustainable development while fulfilling their social responsibilities, so as to win a greater competitive advantage in the market.

In the process of establishing the corporate social responsibility mechanism, internal employee participation, as a key factor, is not only related to the construction of corporate culture, but also directly affects the effective implementation of corporate social responsibility activities. Therefore, enterprises need to conduct an in-depth analysis of their internal environment, especially the status quo of employee participation and its influencing factors. Therefore, we will use the "internal employee participation evaluation model" to evaluate the internal environment of the enterprise, and discuss the participation level of employees in social responsibility activities and their promotion strategies.

The improvement of employee participation is the basis for promoting the implementation of corporate social responsibility activities. In this regard, corporate culture plays a crucial role. Research shows that a positive corporate culture can stimulate employees' sense of responsibility and belonging, thereby enhancing their participation in social responsibility activities. For example, an internationally renowned enterprise has implemented a series of social responsibility projects by advocating the concept of "sustainable development" and combining with the career development of its employees. These projects not only enhance the sense of employee participation, but also promote the social image of the enterprise. According to the case analysis, the construction of corporate culture is realized through the dissemination of values and the active participation of employees. The more the culture is integrated into the daily work of employees, the enthusiasm of employees to participate in social responsibility activities is naturally enhanced.

In addition to the corporate culture, the management system has also had a significant impact on employee engagement. Scientific management system can effectively promote internal communication and information sharing, and then enhance employees' awareness and participation in corporate social responsibility activities. Companies can motivate employees to participate by introducing "incentive mechanisms" such as performance appraisal and reward systems. For example, an enterprise adopts a win-win mode in its social responsibility project, that is, encouraging employees to actively participate in green environmental protection

activities by setting an incentive mechanism linked to employee performance. Data show that after the implementation of the mechanism, the employee participation rate has increased by 30%, effectively promoting the realization of the goal of corporate social responsibility.

In the internal evaluation process, based on the employee participation evaluation model, the participation characteristics of different employee groups in social responsibility activities can be clarified. Through direct feedback and quantitative analysis, enterprises can identify employee groups with low participation, and develop targeted improvement measures based on this basis. Enterprises can also use tools such as questionnaires to collect employees' views and suggestions on social responsibility activities to ensure that employees' voices are fully paid attention to. Such a feedback mechanism can enhance employees' sense of participation and enable them to be more active in the practice of social responsibility.

However, increasing employee engagement will not be easy. It should be vigilant that if the various policies and cultural construction of the enterprise are not effectively implemented, it may lead to the decrease of employees' enthusiasm for participation. Therefore, when building an internal environment, enterprises should ensure that all measures are sustainable and operable, so as to avoid the negative impact of short-term behavior on employee participation. Long-term adherence to the employee-centered management concept, combined with the actual case evaluation and feedback, can ensure that enterprises can achieve high efficiency and coordination in social responsibility activities.

The evaluation of the internal environment of an enterprise should focus on employee participation and achieve effective improvement through corporate culture and management system. Through scientific evaluation model, effective communication and incentive mechanism, enterprises can not only improve the participation of employees in social responsibility activities, but also improve the overall level of social responsibility. In the future, enterprises need to continue to pay attention to the improvement of the internal environment, so as to promote the active participation of employees in social responsibility activities, so as to lay a solid

foundation for the establishment of an effective corporate social responsibility mechanism.

In today's highly competitive business environment, corporate social responsibility has become one of the important strategies for companies to gain competitive advantage [13]. Corporate fulfillment of social responsibility not only helps to improve its public image and brand value, but also directly affects the market competitiveness of enterprises by enhancing consumer trust, employee loyalty, investor support and other channels. In this context, the thorough discussion of the relationship between social responsibility and enterprise competitiveness not only has the theoretical innovation value, but also provides the effective guidance for the strategy implementation in practice.

The core of this relationship is the impact of social responsibility on consumer behavior. Research shows that socially responsible companies tend to gain greater consumer loyalty, because consumers increasingly tend to choose brands that reflect moral value and social responsibility. For example, according to a study in the *International Journal of Marketing Research (Journal of International Marketing)*, it shows that companies with a strong sense of social responsibility can usually increase market demand by 10 to 20 percent in similar products. This effect of increasing competitiveness can be attributed to the increase of consumer brand recognition and perceived value, which leads to an increase in market share.

From the perspective of internal management, corporate social responsibility can also significantly improve employees job satisfaction and loyalty. Scientific research shows that the investment in social responsibility can improve the enthusiasm and participation of employees and form a good corporate culture. For example, one of the world's leading technology companies has successfully attracted and retained a group of high-quality talent by implementing green office policies and community service projects, with employee turnover falling by 30%. This investment can not only save recruitment and training costs, but also enhance the core competitiveness of enterprises by improving the performance of employees.

The relationship between CSR and corporate competitiveness is also influenced by the macroeconomic environment. During good economic times, CSR behaviors often receive positive attention from investors and the media, which further promotes corporate growth. However, in the economic downturn stage, enterprises may reduce their investment in social responsibility due to profit pressure, which will have a negative impact on their market competitiveness. This requires enterprises to respond flexibly to the changes in the internal and external environment, and to maintain their competitive advantages by dynamically adjusting CSR strategies. For example, a well-known retail enterprise still maintained a certain level of social responsibility investment during the economic crisis, but as a result, it still achieved sales growth in the fiercely competitive market, proving that solid CSR investment can promote the brands risk resistance in difficult times.

Using the competitiveness analysis model (Competitive Advantage Analysis Model), we can make a quantitative assessment of social responsibility behavior and further clarify its contribution to enterprise competitiveness. By comparing their social responsibility activities with market performance, the relationship between the investment in social responsibility can be drawn, so as to help enterprises develop more effective strategies. For example, by establishing an environmentally friendly manufacturing process, an enterprise not only reduces the waste of raw materials, but also creates a good green image in the market, thus enhancing its market competitive advantage.

2.3. Evaluation of the level of corporate social responsibility of Fuyao Glass Industry Group

In today's society, corporate social responsibility as an important part of enterprise management, is paid more and more attention to [14]. Therefore, it is necessary to construct a complete set of corporate CSR evaluation index system. This not only helps to quantify the performance of enterprises in social responsibility, but also provides a practical basis for subsequent improvement. Through objective and

quantitative index evaluation, managers can have a clearer understanding of the work status of enterprises in social responsibility, so as to form a more comprehensive decision-making basis.

To construct the CSR evaluation index system, it is first necessary to clarify the nature and function of each index. The assessment indicators mentioned here should cover the economy (Economic), society (Social) and environment (Environmental), and are usually referred to as the "triple bottom line of sustainability" (Triple Bottom Line) [15]. These indicators should be selected based on the industry characteristics and the actual situation of the enterprise mission. For example, for a manufacturing enterprise, product ecological design (Eco-design) and waste management (Waste Management) indicators are particularly important, because these factors directly affect the degree of environmental impact and resource utilization efficiency of the enterprise.

In the economic dimension, the economic contribution performance of enterprises is not only reflected in the growth of profits, but also should pay attention to their positive impact on the local economic development. For example, the contribution of local taxes and the creation of employment opportunities should be included in the evaluation indicators. By setting indicators such as "local investment ratio" (Local Investment Rate) and "job creation index" (Employment Creation Index), the performance of corporate social responsibility [16] at the economic level can be effectively assessed.

In the social dimension, the importance of enterprises to employees, community participation, and the protection of consumers rights and interests should be the focus of the evaluation. For example, "employee satisfaction" (Employee Satisfaction) and "community support degree" (Community Support Level) can fully reflect the investment and effect [17] in the process of realizing social responsibility. Corporate social responsibility should also be quantified through charitable activities (Philanthropic Activities) and voluntary services (Volunteer Services), to build a good social image of corporate [18].

The evaluation indicators of the environmental dimension include resource use efficiency, pollutant emission level and ecological protection. The construction of corresponding indicators, such as "carbon footprint" (Carbon Footprint) and "water resources utilization efficiency" (Water Utilization Efficiency), can effectively reflect the efforts of enterprises in environmental protection, [19]. These environmental indicators provide intuitive data support for judging whether an enterprise is carrying out green management and sustainable development.

When evaluating the sustainable development capability of financial enterprises, we can start from the following aspects:

Economic performance is one of the important indicators for evaluating the sustainable development capability of enterprises. We can understand the profitability, asset quality, debt situation, and other aspects of a company by consulting its financial statements, industry reports, and other channels. A company with good economic performance often has stronger risk resistance and development potential, and is more likely to achieve sustainable development.

Although financial enterprises do not directly engage in production activities, their business operations can also have an impact on the environment. Therefore, evaluating the environmental performance of financial enterprises is also an important aspect of assessing their sustainable development capabilities. We can pay attention to whether enterprises have taken measures such as energy conservation and emission reduction, green office, and the positive impact of these measures on the environment. At the same time, we can also understand whether enterprises actively participate in environmental protection activities such as green finance and carbon trading, and promote the green development of the social economy.

The performance of social responsibility not only reflects the contribution and responsibility of enterprises to society, but also an important aspect of evaluating their sustainable development capabilities. We can combine the social responsibility evaluation indicators mentioned earlier, such as compliance with laws and regulations, protection of consumer rights and interests, employee well-being and career development, participation in public welfare undertakings, etc., to

comprehensively evaluate the social responsibility performance of enterprises. A company that actively fulfills its social responsibility is more likely to achieve excellent results in sustainable development.

Innovation capability is an important driving force for enterprises to achieve sustainable development. We can pay attention to whether enterprises focus on research and development innovation, technological innovation, management innovation, and other aspects. A company with strong innovation capabilities is often able to continuously launch new products and services, meet market demand, maintain competitive advantages, and achieve long-term stable development.

In addition, when evaluating the social responsibility and sustainable development capabilities of financial enterprises, we can also refer to some authoritative evaluation systems and standards. For example, the Sustainability Reporting Guidelines developed by the Global Reporting Initiative (GRI) and the ISO 26000 international standard for social responsibility. These evaluation systems and standards provide clear evaluation frameworks and indicators for enterprises, helping us to have a more comprehensive understanding of their social responsibility and sustainable development capabilities.

Of course, assessing the social responsibility and sustainable development capabilities of financial enterprises is not an easy task. It requires us to have rich knowledge reserves, keen observation skills, and in-depth analytical abilities. At the same time, we also need to pay attention to the long-term development trends and industry dynamics of enterprises in order to more accurately assess their social responsibility and sustainable development capabilities.

In the evaluation process, we also need to pay attention to the following points:

- a) objective and impartial: in the evaluation process, we should maintain an objective and impartial attitude, avoiding being influenced by personal biases or interests;
- b) comprehensive and meticulous: we need to collect and analyze relevant information and data comprehensively and meticulously to ensure the accuracy and reliability of the evaluation results;

c) dynamic adjustment: with the development of enterprises and changes in the external environment, we need to constantly adjust and improve evaluation indicators and methods to better reflect the social responsibility and sustainable development capabilities of enterprises.

Finally, let's conclude this article with a famous quote: "Corporate social responsibility is not only a moral call, but also the cornerstone of long-term business development." - Peter Drucker. This sentence profoundly expounds the close relationship between corporate social responsibility and sustainable development capability. Only enterprises that actively fulfill their social responsibilities and focus on sustainable development can stand undefeated in fierce market competition and achieve long-term stable development.

In general, enterprises should not only pay attention to the construction of quantitative indicators, but also consider the application of qualitative indicators when evaluating their level of social responsibility. Past research shows that qualitative evaluation can obtain the investment and effectiveness of enterprises in the field of social responsibility through questionnaires and interviews. This multi-dimensional and multi-level evaluation method, through the combination of quantitative and qualitative evaluation, makes the evaluation of corporate social responsibility more comprehensive and in-depth.

In the current enterprise environment, corporate social responsibility evaluation has become an important indicator to measure the overall performance of enterprises [20]. However, the current CSR evaluation methods generally have many limitations, which not only affect the accuracy of the evaluation, but also may have misleading effects on enterprise decision-making. Therefore, it is particularly important to analyze the existing evaluation methods and propose strategies to improve the accuracy of CSR evaluation.

The current CSR evaluation methods mostly adopt the combination of quantitative analysis and qualitative analysis, but the design of many evaluation indicators lacks the scientific and systematic nature, which leads to the deviation of the evaluation results. For example, some enterprises tend to focus on the short-term

economic benefits, while ignoring the long-term social value contribution. This trade-off makes the results of their CSR level evaluation unable to fully reflect the true contribution of enterprises. The lack of an effective validation mechanism in the data collection stage leads to the lack of representativeness of the obtained data, which affects the final evaluation results.

In view of the shortcomings of the existing evaluation methods, the first step to improve the accuracy of CSR evaluation should be to strengthen the systematization and comprehensiveness of data collection. To this end, a multi-dimensional data collection framework can be introduced, covering many factors, including financial data, non-financial data, stakeholder feedback, industry benchmarks and international standards. For example, by combining international standards such as the Global Reporting Initiative (GRI), the United Nations Global Compact (UN Global Compact) and the Sustainable Development Goals (Sustainable Development Goals, SDGs), companies can gain a more comprehensive [21] perspective in assessing their level of social responsibility. This can not only eliminate the bias caused by a single data source, but also improve the objectivity and reliability of the evaluation results.

The choice of data analysis method is particularly critical to improving the accuracy of CSR assessment. At present, many enterprises still use the traditional statistical analysis methods in the process of data analysis, and these methods are inadequate in the face of complex CSR evaluation indicators. Therefore, it is recommended to introduce more advanced data analysis techniques, such as multivariate regression analysis (Multiple Regression Analysis), structural equation model (Structure Equation Modeling, SEM), and machine learning (Machine Learning) [22]. By building more complex models, these methods can effectively identify the relationship between different factors, and then provide more accurate evaluation results.

Stakeholder participation is another effective way to improve the accuracy of CSR assessment. At present, many enterprises often ignore the voice and feedback of stakeholders when conducting CSR evaluation, resulting in the loss of contact of the evaluation results with the social reality. To this end, enterprises can establish a

regular stakeholder feedback mechanism, and conduct in-depth interviews and questionnaires on CSR related matters to obtain the information needed for decision-making. Such feedback can not only provide a reference for enterprise CSR strategies, but also enhance the interaction between enterprises and stakeholders, thus enhancing the recognition and transparency of social responsibility.

CHAPTER 3

PROPOSALS FOR IMPROVING THE EFFICIENCY OF SOCIAL RESPONSIBILITY AT FUYAO GLASS INDUSTRY GROUP

3.1. Recommendations on developing ethical and philanthropic responsibilities of Fuyao Glass Industry Group

In today's dynamic and changing business environment, an enterprise is not only an economic entity, but also a part of the society, and the performance of its behavior and moral responsibility will have a profound impact on their brand image and market competitiveness. We believe that the moral responsibility responsibility of an enterprise is not only reflected in the compliance of its daily operations, but also in its commitment and active participation in society, which determines the image and reputation of an enterprise in the eyes of the public.

As the largest automotive glass manufacturing enterprise in China, Fuyao Group has been in a leading position in international production, constantly improving the quality and competitiveness of products, to meet the needs of different markets and customers, its international production mode can provide profound inspiration for other enterprises. In the process of internationalization, enterprises need to have a deep understanding of the culture and customs of the host country, and earnestly respect and deal with these differences in their operation, which is an essential key factor for a successful internationalization strategy.

First of all, domestic manufacturing enterprises should understand the basic characteristics of the manufacturing industry in the host country, and help them to better grasp the market trend and competition situation, so as to make more targeted investment and layout, and invest and build factories according to the requirements of local laws and regulations, so as to avoid unnecessary risks. Secondly, the relationship with the local trade unions is crucial to the development of enterprises. Trade unions have important rights and influence in many countries. Therefore, enterprises need to have good communication and consultation with trade union

organizations, to ensure the harmonious relationship between managers and workers, to avoid unnecessary labor disputes.

In addition to paying attention to their own development, we should also actively assume social responsibilities. Companies can give back to the local society by helping the local government to solve the employment problem, and improve their local reputation and reputation. Finally, in order to reduce the contradictions in the differences in customs and values, enterprises should provide special education and training for the expatriates, so that they can have a comprehensive understanding of the local culture and folk customs, and learn to respect the local habits and values. Actively seek the common internal culture and local customs and values, in order to achieve the win-win situation between the enterprise and the host country, and promote the sustainable and healthy development of foreign investment projects.

Companies should ensure transparency and compliance with their operations through clear standards of ethical responsibility. Using the moral responsibility evaluation model (moral responsibility assessment model), companies can systematically evaluate their performance in moral responsibility [23]. This model helps to clarify whether companies follow industry ethics and social expectations in their actual operations, thus promoting increased transparency. For example, a well-known multinational company regularly publishes its social responsibility report (CSR report) to show the public its efforts in environmental protection, employee welfare and social contribution, which not only meets the needs of external stakeholders, but also establishes a good corporate image for it.

Good moral practice can also create significant economic value for enterprises. According to relevant research, consumers are increasingly inclined to choose those enterprises with a good record of social responsibility fulfillment when choosing products. This market trend shows that the improvement of corporate image can be directly translated into the improvement of consumer trust, and then affect sales performance. For example, in a survey of consumer preferences, about 78% of respondents said that they would prefer to pay higher prices for brands with good

social and moral responsibility, a data indicating a positive relationship between moral responsibility and commercial success.

In the process of developing moral responsibility, enterprises should also pay attention to the communication and interaction with stakeholders. By actively participating in community services, volunteer activities and charitable donations, enterprises can effectively enhance their recognition in the society. For example, through the support and investment in education in poor areas, an IT company has not only improved its brand image, but also gained good social effects, which has correspondingly enhanced its competitive position in the industry. Therefore, when carrying out moral responsibility projects, enterprises must pay attention to the sustainability and impact assessment of the projects, which will enhance the rationality and effectiveness of their social responsibility behavior.

Always remember the concept of charity in the development of enterprises, and demonstrate the important content of corporate strength in charity work. Elaborate on interpreting 'Corporate Love' from four dimensions.

One is to establish a long-term assistance mechanism with economically weak surrounding villages, investing over ten million yuan in rural information infrastructure construction, river improvement, and assistance to disadvantaged groups, leading villagers to achieve and consolidate poverty alleviation and wealth creation; Secondly, relying on the advantages of industries such as "fiber to the home", industrial support has been carried out in 9 provinces in central and western China; Thirdly, we will adhere to the assistance model of "enterprise driven+school training+targeted employment", donate funds, product production lines, and core technologies to vocational and technical schools in Xuzhou, Yancheng, and other places, and establish training bases; The fourth is that the company has invested nearly 200 million yuan to help restore communication and contact in natural disaster stricken areas as soon as possible, and to spread social warmth with love.

Entering a new era, we must use innovative public welfare and charity models to realize the people's aspirations for a better life. In 2018, Tongding Group initiated the establishment of the country's first local social work development foundation,

using a "public welfare mentality+market-oriented operation" to promote high-quality development of charity and social work.

In recent years, Tongding Group has jointly established the first "Social Work Development Research Institute" in the province with Suzhou Civil Affairs Bureau and Suzhou University of Science and Technology, creating a new model of "industry education integration" social work development in Suzhou style; Deeply develop a batch of high-quality public welfare projects, innovate project-based operations and professional services under the guidance of the civil affairs department. At present, the Tongding Foundation has cumulatively operated and supported 49 projects, landing in 20 cities across the country, with donated funds exceeding 20 million yuan. In 2022, the foundation won the Jiangsu Provincial Charity Award.

The fourth is to work together with one heart towards goodness and multiple parties to raise social temperature. Bai Xiaoming introduced that in recent years, Shen Xiaoping, Chairman of Tongding Group, and his company have established long-term and extensive contacts and cooperation with various levels of charity associations and public welfare organizations. Based on the advantages of various charity organizations and platforms, they have focused on the three major areas of "helping the weak and the needy, emergency assistance, and social welfare", demonstrating the power of corporate public welfare.

The fifth is to use wealth for good, always keeping in mind the 'greatness of the country'. In Shen Xiaoping's view, the value of life lies in creating wealth, and the value of wealth lies in contributing to society. Only by integrating the ego into the larger self and using wealth for society can life be more meaningful. Over the past 25 years, Shen Xiaoping and Tongding Group have donated more than 900 million yuan to the society, and philanthropy has spread to 23 provinces across the country. Shen Xiaoping and Tongding Group have won the "China Charity Award" for eight consecutive times, and have also been awarded honorary titles such as "National exemplary individual for Poverty Alleviation".

"We often say, 'Morality+Dedication makes great virtue'. Enterprises and entrepreneurs should not only become powerful innovation subjects in developing the

economy, but also 'be a model of patriotism and dedication, law-abiding operation, entrepreneurship and innovation, and repay the society', and more 'rich and responsible, rich and righteous, rich and loving'." In the future, Tongding Group will stick to industry, focus on its main business, keep innovation, more participate in public welfare and philanthropy, better shoulder social responsibility, more upward and make new and greater contributions in building the great cause of Chinese path to modernization and promoting common prosperity.

In the specific practice process, the enterprise should clearly integrate the moral responsibility into the corporate culture (corporate culture), and make it an indispensable part of the daily decision-making and operation behavior. Through the cultivation of moral responsibility, enterprises can create a positive internal atmosphere that enhances employee loyalty and also helps to attract and retain talented employees. For example, a large manufacturing enterprise has adopted an employee training program with moral responsibility as the core, which not only enhances employees sense of identity with the enterprise, but also enhances employees initiative and creativity in work, which directly promotes the improvement of production efficiency.

In the modern business environment, corporate social responsibility (Corporate Social Responsibility, CSR) has increasingly become an important indicator to measure the company's competitiveness and brand value of [24]. With the increasing consumer expectations of corporate ethics and charitable responsibility, the enthusiasm of enterprises to participate in charitable activities has been transformed into an important part of their strategic development. By analyzing the social influence of the enterprise in the charity activities, we can deeply understand the role of this phenomenon in improving the credibility and image of the company.

The social influence brought by charity activities can not only directly improve the economic and social conditions of the community, but also significantly enhance the credibility of the enterprise. In essence, corporate participation in charities, such as support for educational resources, funding for public health projects, and participation in environmental protection activities, can effectively strengthen

enterprises awareness of the social contract (Social Contract). The existence of such contracts emphasizes the important relationship between the enterprise and its stakeholders, especially in the current era of information transparency and high consumer awareness, every move of enterprises may be quickly spread on social media. Therefore, by actively participating in charity activities, enterprises can not only show their own sense of social responsibility, but also improve the public awareness and trust of their brand image.

From the perspective of empirical research, there is also a significant positive correlation between the public welfare behavior of enterprises and their economic performance. According to some case studies, enterprises participating in charitable activities generally have high brand loyalty in the market, and consumers preferentially choose their products or services because to their emotional identity. For example, an internationally renowned consumer brand has gained extensive support from the local community by regularly sponsoring educational programs, further keeping its products leading in the regional market. Statistics show that the brand awareness of such companies has increased by more than 25 percent after implementing related charitable activities, while consumers buying intentions have also increased by 15 percent to 30 percent. Such results show the important driving role of charitable activities in the market performance of enterprises.

Moreover, social impact analysis provides a systematic way to assess the comprehensive benefits of corporate charity activities. With social influence (Social Impact) as the core, we can quantify and evaluate from multiple dimensions, including but not limited to: corporate reputation, customer loyalty, employee morale and engagement, and investor relations. This multi-dimensional analysis method seems to provide a "rate of return model" for corporate charity participation. Enterprises can understand the social benefits and corporate benefits brought by their charitable investment in different fields through specific data analysis, so as to develop a more scientific charity strategy.

Transparency and standardization of charitable activities are also extremely important. With the rapid development of information technology, every step of

enterprises in charitable activities is likely to be examined by the public. In order to maintain the reputation of the enterprise and avoid the "negative effects" caused by improper charitable activities, enterprises need to adopt a transparent reporting mechanism to disclose their charitable expenditure, project progress and actual impact to the public. For example, some companies set up special social responsibility reports (CSR Report) to regularly disclose data on the effectiveness and performance of their charitable activities to strengthen trust with stakeholders. This transparency can not only enhance the working atmosphere of the current team, but also attract like-minded partners to jointly promote the development of the social responsibility cause.

From the perspective of enterprises, it is difficult for them to isolate themselves from society and their interests are closely related to social welfare. The reason why enterprises practice social responsibility may be purely out of altruism, but it may also result in excess returns or potential losses in the process of contributing to society. For example, green transformation may pose a risk exposure to the revenue of high polluting enterprises. If enterprises can actively seek improvement, it can help reduce potential risks. In addition, social responsibility behaviors such as public welfare and charity also help create intangible assets such as goodwill, enabling enterprises to obtain more business opportunities. Based on this, whether a company practices social responsibility and how much social responsibility it fulfills may depend to some extent on the balance between all the benefits brought by fulfilling social responsibility and the costs covered. In reality, although it is difficult for companies to accurately calculate the returns of social responsibility investments, shareholders often express their demands through voting and proposals, which to some extent reflects the result of weighing the benefits and costs.

From a government perspective, there are certain differences in the connotation of corporate social responsibility compared to a corporate perspective. The government is more concerned about how to reduce the negative impact of enterprises on society while maintaining business operations, and guide enterprises to create more value for the country.

Based on the different motivations of enterprises and governments, promoting the development of corporate social responsibility can be distilled into solving a two-layer game. The first layer is the game within the enterprise, where shareholders and stakeholders decide the balance between business interests and pursuit of social welfare through channels such as the board of directors; On this basis, the second layer is the game between enterprises and the government, and how the government encourages and guides the distribution of interests between the enterprise sector and the social sector through effective measures. Overall, it is more important to consider the second level game, as only by forming the correct concept of interests and public welfare can a positive guidance and stable policy environment be provided for the first level game within the enterprise.

Improving the corporate governance system should be the core means for the government to solve the second layer game and develop corporate social responsibility. Building a corporate governance system to promote the development of corporate social responsibility not only helps coordinate shareholders and stakeholders within the company, but also guides the company's social orientation while avoiding direct government intervention in business operations. On the one hand, if the government overly favors interests over public welfare in balancing them, it may lose sight of one and reduce the long-term competitiveness of domestic enterprises. On the other hand, if the government is too biased towards public welfare, it may increase the pressure on business operations. For example, in the newly revised Company Law of India in 2013, it was proposed that large enterprises that meet certain operational requirements must allocate 2% of their average net profit for the first three years to social responsibility activities. Otherwise, not only will the company be fined, but every business manager who does not comply with the regulations will also face up to three years of imprisonment. This approach is equivalent to increasing corporate tax revenue to a certain extent, and at the same time, the effectiveness of such mandatory policies has been questioned due to the lack of regulations on fund allocation.

Enterprises are important carriers of social responsibility. Whether it is producing more and higher quality products, continuously meeting people's needs for a better life, daring to face difficulties in the face of natural disasters, leading the industry to establish confidence in development, or dedicating oneself to poverty alleviation and helping people in poverty-stricken areas get rid of poverty and become prosperous, all of these cannot be separated from the social responsibility and dedication of enterprises. Entrepreneurs shoulder the responsibility of leading enterprises to innovate, grow, and develop healthily in fierce market competition, and are a key force in promoting enterprises to fulfill their economic, legal, social, and moral responsibilities. Throughout history, various sectors of society have had good expectations for entrepreneurs to better play their role and create greater economic and social value. Entrepreneurs throughout the province should clarify their roles and positioning, vigorously cultivate and promote the entrepreneurial spirit and the new era of Gan business spirit of "being virtuous and pragmatic, benefiting the world with righteousness", actively lead enterprises to assume social responsibilities, and actively respond to social expectations.

3.2. Proposals for improving economic corporate social responsibility of Fuyao Glass Industry Group

In today's globalization background, enterprises are not only expected to maximize economic profits, but also must assume the corresponding social responsibilities. The relationship between economic growth and corporate social responsibility is increasingly valued in [25]. In order to promote sustainable development, enterprises need to find an effective balance between the pursuit of economic benefits and social benefits. By adopting the "balanced scorecard" analysis tool, companies can systematically evaluate their performance in economic growth and social responsibility to develop a more rational strategic plan.

As an important driving force for China's economic development, enterprises should also timely change their development direction and pursue high-quality

development connotations in the future, shifting from only focusing on a single economic benefit to a development pattern that emphasizes both economic benefits and social responsibility. The ultimate manifestation of high-quality development of enterprises is the production of high-quality products or services. In such a production and operation process, entrepreneurial spirit and social value are particularly important. Only by becoming a responsible individual that integrates production and operation with social contributions can enterprises steadily move forward in the new era of high-quality economic development.

The green and low-carbon economy has been put on an important agenda by the country. The green development strategy advocated by the country requires enterprises to actively transform their development concepts and establish green environmental protection concepts. It cannot be denied that with the continuous acceleration of social and economic development, while the operation and production of enterprises bring people a colorful life, they also bring about serious resource waste and environmental problems. How to transform ideas into actions, how to effectively integrate green, environmental protection, energy conservation, and low-carbon into the production and operation of products and services, and achieve true harmony between enterprises and the natural environment, will become an important part of fulfilling social responsibility for enterprises in the new era.

In the new era, the main contradiction in Chinese society has also undergone changes, and the public's awareness of responsible consumption is gradually awakening. Responsible consumption is the way to achieve a better life in human society and the fundamental driving force for enterprises to fulfill their social responsibilities. Under the trend of responsible consumption concept, the public adheres to a "responsible" attitude, comprehensively considers the social impact of products, and selects and uses products that are beneficial to social development. This forces enterprises to produce and provide products that are more in line with social benefits and long-term development. At the same time, as we enter a new era, the demands of enterprise employees have also changed. What they need is not only a salary, but also recognition and respect for their own labor value, protection of

personal basic rights and interests, and more learning opportunities. The new changes in the demands of consumers and employees in the new era call for enterprises to pay more attention to social benefits and provide more humanistic care.

The relationship between economic growth and social responsibility can be analyzed by empirical data. According to the research of the International Labor Organization (International Labour Organization, ILO), corporate social responsibility can not only promote the promotion of corporate image, but also enhance the loyalty and satisfaction of employees to a certain extent. This in turn improves productivity and corporate performance, so the effective performance of CSR should be seen as an important indicator in performance management (Performance Management). Take a multinational company for example, which has successfully increased its market share and won in the competition. This shows that in the process of pursuing economic growth, enterprises can also gain long-term benefits by fulfilling their social responsibilities.

Further, using the "balanced scorecard" tool can not only clarify the financial performance, but also help companies evaluate their performance in customer relationships, internal processes, and learning and growth. Through this multi-dimensional assessment, enterprises can discover the positive impact of social responsibility practices on economic growth. For example, in customer relationship management (Customer Relationship Management, CRM), enterprises can significantly improve customer satisfaction and loyalty to [26] through accurate market positioning and customer service optimization. And customer loyalty, and directly related to the revenue performance of the enterprise. Therefore, considering social responsibility in the strategy formulation can promote customers trust in the enterprise, thus promoting the overall profitability.

Enterprises need to consider their potential costs and benefits when conducting social responsibility activities. When assessing the interaction of economic growth and social responsibility, enterprises should conduct Cost-Benefit Analysis (CBA) to ensure that their social responsibility practices deliver sustainable economic returns. For example, although the initial cost of a manufacturing enterprise after

environmental investment is high, the long-term benefits of this investment far exceed its initial expenses after upgrading products, reducing production waste and improving its corporate image. Such cases effectively show that the balance between economic growth and social responsibility through scientific decision-making is not only in line with the principles of their own interests, but also promotes the well-being of society as a whole.

Strengthen the self construction of enterprises, bravely shoulder responsibilities and missions. Strengthening the self construction of enterprises is the main path to promote the development of corporate social responsibility, and relying on products or services to fulfill social responsibility is the key link to effectively fulfill corporate social responsibility. Enterprises should continuously develop and grow while relying on their own advantageous resources, combining their own product or service characteristics, integrating various forces, and gradually exploring a social responsibility path that is in line with their own characteristics and advantages, has certain social influence, and achieves certain social effectiveness. At the same time, truly integrating social responsibility into enterprise production, operation, and daily management. At present, many companies have established specialized institutions responsible for fulfilling social responsibilities internally, but there is often a phenomenon where the fulfillment of responsibilities is temporary and short-lived, and the heat of policies quickly returns to normal business activities. To ensure that enterprises continue to undertake social responsibility in the long term, firstly, a good sense of social responsibility should be established in the enterprise, and the concept of corporate social responsibility should be strengthened. In the process of cultural development and construction of the enterprise, social responsibility awareness should also be implemented and promoted. Secondly, when formulating long-term development strategies and goals, and establishing corresponding corporate rules and regulations, enterprises should actively incorporate the fulfillment of social responsibility into them, making social responsibility related content the basic ethical norms and behavioral standards of the enterprise.

The interrelationship between green economy and sustainable development is particularly important in the current context of the global economy. With the increasing consumption of natural resources and the increasingly serious environmental problems, the conflict between the economic activities and the social responsibility of enterprises becomes more and more prominent. Green economy, with reducing environmental impact and resource consumption as the core, aims to realize the coordinated coexistence of economic development and ecological environment. This concept provides a new perspective and method for the implementation of corporate social responsibility. In China, the power of social organizations or industry associations is relatively small, and the most important force in promoting enterprises to fulfill their social responsibilities is still the government. The government mainly guides enterprises to fulfill their social responsibilities by issuing policies, such as providing tax reductions and exemptions for enterprises that specialize in recruiting disabled people, expanding the scope of tax deductions for charitable donations, and providing economic subsidies to enterprises undergoing "green transformation", and so on. Through the guidance of these flexible policies, enterprises can voluntarily participate in the assumption of social responsibility, thereby enhancing their sense of identification and participation in fulfilling their obligations. However, there is currently a lack of specialized authoritative institutions and management agencies at all levels in the central and local governments to guide enterprises to fulfill their social responsibilities. Therefore, at the central government level, consideration should be given to establishing an authoritative corporate social responsibility supervisory agency, responsible for formulating medium - and long-term plans for corporate social responsibility in China, and regularly assessing and evaluating the driving effect of local governments in fulfilling corporate social responsibility. Local governments and self regulatory industry organizations should also establish dedicated institutions to promote cooperation among enterprises and other stakeholders based on local and industry characteristics, and systematically advance the construction of corporate

social responsibility within the action framework of central authoritative management institutions.

It has become a universal consensus for enterprises to fulfill their social responsibilities by following legal and ethical transparency, being responsible to stakeholders, society, and the environment throughout the entire operation process, and promoting sustainable development. The so-called corporate social responsibility refers to the legal obligation of enterprises to maintain and enhance social welfare in addition to seeking maximum benefits, requiring enterprises to regard stakeholders such as employees, consumers, creditors, customers, suppliers, and society as beneficiaries. Enterprises are platforms where multiple interests intersect, and fulfilling social responsibilities is a natural way to practice social fairness and justice.

Firstly, the high-quality development of enterprises requires the joint efforts of multiple production factors. Modern enterprises are not only economic entities existing in the economic system, but also composite entities embedded in the natural and social environment. The production and operation of enterprises not only rely on the allocation of currency, but also on the optimization of human resources, social environment, and ecological factors. In addition to the capital contribution of investors, the professional support of employees, the trust of customers and suppliers, the support of national policies, and the promotion of external social environment are also necessary production factors for the ultimate value creation and realization of enterprises. Falling down, thinking about its tree, drinking its flow, and cherishing its source. It is the duty of enterprises to give back to the social system in which they operate and assume corresponding social responsibilities.

Secondly, the production and development of enterprises will have a direct impact on stakeholders. Enterprises are the main participants in economic activities, providers of employment opportunities, and drivers of technological progress, playing a crucial role in the stable and healthy development of the social economy. Enterprises exercise enormous economic power when making decisions, which are both economic and social in nature. Stakeholders of the enterprise either share implicit business risks or bear the costs of production activities. Therefore, the

interests pursued by enterprises should be the overall interests of a wide range of stakeholders, rather than just the personal interests of a certain subject.

Thirdly, the development of enterprises and the prosperity of society complement each other. As the fundamental particles of society, enterprises are deeply embedded in specific social structures and cultural networks, and interact deeply with society and other members of society. This interdependent and symbiotic logic indicates that while enterprises promote social prosperity, society also nurtures the healthy development of enterprises. Therefore, enterprises should bear corresponding social responsibilities according to their degree of socialization, achieve their social value goals, and realize a virtuous cycle of interaction between enterprises and society.

High standard fulfillment of social responsibility is not only an effective way for enterprises to obtain social capital and form core competitiveness, but also a key measure to promote long-term development of enterprises. High standard fulfillment of social responsibility by enterprises helps to steadily increase their economic benefits. Research has shown that there is a positive correlation between corporate performance growth and social responsibility. High standards of fulfilling corporate social responsibility may slow down performance growth in the short term, but in the long run, actively fulfilling social responsibility will gain more attention and support from stakeholders such as investors, consumers, and governments. This not only helps to build a good corporate image, improve corporate reputation, and enhance corporate influence, but also strengthens the foundation for high-quality development of enterprises and enhances their ability to serve economic and social development. High standards of corporate social responsibility contribute to sustainable development. Enterprises are important entities in implementing the concept of sustainable development. Practice has proven that by fully, accurately, and comprehensively implementing the new development concept and fulfilling social responsibilities to high standards, enterprises have more opportunities to obtain long-term investment. If the high-quality development of enterprises is based on strong economic strength as the material foundation, then the fulfillment of social

responsibility is a concentrated reflection of their humanistic foundation. Therefore, high standards of corporate social responsibility not only pursue the unity of corporate interests and social welfare, but also integrate short-term goals and long-term strategies. High standard fulfillment of social responsibility by enterprises helps enhance their international competitiveness. With the continuous advancement of global economic integration, enhancing environmental, social, and corporate governance capabilities has become an international consensus. Like financial accounting reports, social responsibility reports have gradually become an international business language and are seen as important benchmarks for evaluating partners. Proactively aligning with the new trends and rules of international social responsibility development is beneficial for enterprises to enhance their ability to grasp international rules, expand international markets, prevent international market risks, and drive better development of enterprises in higher levels of opening up to the outside world.

Green economy not only focuses on the quantity of economic growth, but also emphasizes the quality and mode of its growth. Therefore, while pursuing profits, enterprises must consider the impact of their production, operation and management activities on the ecological environment. By adopting green technologies (Green Technology) and renewable resources (Renewable Resources), enterprises can reduce the negative impact on the environment and achieve the sustainable use of resources. In the case of an internationally renowned company, a technology company has introduced a Life Cycle Assessment (Life Cycle Assessment, LCA) into its product development to help identify and mitigate potential environmental impacts at the design stage. This innovative approach not only optimizes the product design and makes it more environmentally friendly, but also effectively enhances the company's image and enhances consumers trust in its brand.

Under the framework of corporate social responsibility the green economy guides enterprises to actively fulfill their responsibilities to the society and the environment [27]. Companies can be transparent to their environmental protection measures and sustainable economic strategies by introducing a corporate social

responsibility reporting (CSR Reporting) system. This approach can not only enhance the trust relationship between enterprises and stakeholders (Stakeholders), but also help enterprises to timely adjust their sustainable development strategies to cope with the changes in the external environment. For example, if an enterprise is criticized by the public opinion in environmental protection, it can repair its image through information disclosure and improvement measures, so as to improve its market competitiveness.

Enterprises implementing the green economy can often gain significant advantages in resource management, operational efficiency and brand value. For example, by optimizing its supply chain management, introducing environmentally friendly raw materials and reducing energy consumption, a manufacturing enterprise has finally reduced its annual costs by 15%, while also reducing the burden on the environment. This case shows that green economy not only promotes the sustainable development of ecological environment, but also creates economic benefits for enterprises, so that they can find an ideal balance between economic and social values.

Driven by the Sustainable Development Goals (Sustainable Development Goals, SDGs), enterprises should pay more attention to the integration of [28] with the green economy. By implementing a series of comprehensive measures, such as cleaner production resource recycling etc., enterprises can not only reduce pollution, but also more effectively realize their social responsibility. It should be pointed out that the key to promoting this transformation lies in that the management of the enterprise needs to have a clear strategic vision and regard sustainable development as the core goal of the long-term development of the enterprise. For example, a large manufacturing enterprise has successfully implemented top-down management and coordination by setting up a special sustainable development department, to support green activities in other departments and is committed to green transformation.

3.3. Ways to develop ecological corporate social responsibility of Fuyao Glass Industry Group

In today's rapidly changing economic and environmental background, the importance of environmental technology in the implementation of corporate social responsibility is increasingly prominent in [29]. While pursuing economic interests, enterprises pay attention to the application of environmental protection technology can not only enhance their social image, but also contribute to its sustainable development. The application of environmental protection technology can effectively help enterprises to fulfill their social responsibilities, improve the efficiency of resource utilization, and promote the dual interests of economy and environment.

Effectively carry out overseas responsibilities. Take the lead in implementing the Global Development Initiative, Global Security Initiative, Global Civilization Initiative, and the United Nations 2030 Agenda for Sustainable Development, and promote the construction of a community with a shared future for mankind. Adhere to win-win cooperation and common development, actively participate in high-quality joint construction of the "the Belt and Road", implement the "eight actions", share development achievements and opportunities, and help build an open world economy. In overseas development, we focus on localized operations, actively drive local employment, and adhere to green and low-carbon development. Consciously abide by international and local laws and regulations, respect local ethnic culture and religious customs. Actively coordinate resources to ensure the protection of overseas security and labor rights, and effectively safeguard the life and property safety and legitimate rights and interests of Chinese and foreign employees, as well as overseas project workers. Support the livelihood development and poverty reduction of developing countries, proactively plan and implement a number of high-quality "small but beautiful" livelihood projects, enhance people's well-being, and promote people to people communication.

Effectively strengthen environmental, social, and corporate governance (ESG) work. Incorporate ESG work into the overall management of social responsibility

work, actively seize and respond to the opportunities and challenges brought by ESG development. Promote holding listed companies to implement environmental management requirements with high standards around ESG issues, actively fulfill social responsibilities, improve corporate governance, strengthen high-level ESG information disclosure, continuously improve ESG governance capabilities and performance levels, and enhance value recognition in the capital market. Promote overseas operating institutions to make ESG work an important part of their overseas business management and major project implementation, actively adapt to ESG regulatory requirements in their respective countries and regions, strengthen ESG governance, practice, and information disclosure, and continuously enhance their international market competitiveness.

We will coordinate industrial restructuring, pollution control, ecological protection, and response to climate change, accelerate green and low-carbon transformation and development, actively and steadily promote carbon peak and carbon neutrality, strengthen energy and resource conservation, intensive and circular utilization, enhance the supply of green and low-carbon products and services, strive to lead green and low-carbon production and lifestyle, and actively participate in global governance to address climate change. Strictly prevent and control environmental risks, and continue to deepen the battle to defend blue skies, clear waters, and pristine lands. Strictly abide by the ecological protection red line, actively undertake major projects for the protection and restoration of important ecosystems, and strengthen the protection of biodiversity.

Many companies have introduced environmental technology to promote the green transformation of their production processes. For example, an internationally well-known electronic manufacturing enterprise adopts advanced wastewater treatment technology (Advanced Wastewater Treatment Technology, AWT) and clean production (Cleaner Production, CP) mode, which not only effectively reduces the emission of pollutants generated in the production process, improves the ecological environment, but also reduces the production cost [30] by reducing resource consumption. Research shows that with the introduction of a cleaner

production model, the company's annual operating costs fell by 15% while reducing wastewater emissions. Such data fully prove the dual role of environmental protection technology in improving the economic benefits of enterprises and fulfilling their social responsibilities.

The introduction of environmental protection technology also plays a significant role in promoting enterprises to enhance their competitive advantage. In the face of increasingly strict environmental laws and regulations and consumers growing awareness of environmental protection, if enterprises can actively adopt environmental protection technology, they will undoubtedly take the initiative in the market competition. Take an automobile manufacturer as an example, which adopts the new energy power system (New Energy Power System, NEPS) and the efficient recovery system (Efficient Recycling System, ERS) [31] in its production process. Not only did it significantly reduce greenhouse gas emissions, but its products also gained favor among consumers, eventually increasing its market share by 10% in just one year. This case confirms the positive impact of environmental protection technology in the market competition and its potential to enhance the corporate brand image.

In the process of implementing environmental protection technology, enterprises should pay attention to technological innovation and continuous improvement. By adopting the Internet of Things (Internet of Things, IoT) technology and big data analysis (Big Data Analysis, BDA), enterprises can monitor the environmental impact in their production and operation process in real time, realize dynamic adjustment, and continuously optimize their environmental performance [32]. For example, a pharmaceutical enterprise tracked and analyzed the chemical waste produced in the production process through big data analysis technology, and identified the high-risk links, it took timely improvement measures, and finally reduced the legal risk caused by environmental problems by 40%. This data-driven decision not only enhances the sense of environmental responsibility, but also enhances the sustainability of their overall operations.

In today's economic environment, enterprises are facing great pressure, and they must assume the corresponding social responsibilities while pursuing profits. As an innovative management concept, Green Supply Chain Management (GSCM), green supply chain management, is increasingly valued by academia and practice. The key lies in the systematic management of the environmental impact of each link of the supply chain, so as to achieve a win-win situation of economic benefits and ecological benefits. Therefore, the implementation of green supply chain management can not only improve the level of social responsibility performance of the enterprise, but also significantly improve the overall work efficiency of the company.

The effective management of the green supply chain involves the various strategies mentioned in the supply chain management model. For example, optimizing the supplier selection process must not only consider their cost advantages, but also evaluate their performance in environmental protection. In this process, enterprises should build a comprehensive supplier evaluation system, including the review of their environmental certification (e. g. ISO 14001) and sustainable development (Sustainable Development, SD) policies. At the same time, suppliers' environmental performance should be quantified through data-driven analysis tools, and technical and management standards should be formulated based on this. This selection mechanism based on scientific evaluation can not only improve the environmental friendliness of the supply chain, but also provide a guarantee for the market competitiveness of the products.

The implementation of green supply chain management requires enterprises to introduce more environmentally friendly technologies in the production process. This includes the concept of cleaner production and processes to reduce the waste of raw materials. For example, a large manufacturing company has introduced environmentally friendly material alternatives, a strategy that reduces both resource consumption and production waste emissions. According to the case analysis, after the implementation of this measure, the company reduced the production cost by about 15%, and further optimized the market acceptance of the products. This successful practice provides us with an effective path of green supply chain

management. Through technological progress, enterprises can use big data analysis technology to regularly evaluate and optimize their production process, realize the recycling and regeneration of resources, and thus reduce the negative impact on the environment.

Furthermore, the implementation of green supply chain management is not only limited to internal operations, but also needs to build a close relationship with the upstream and downstream partners. Companies should advocate the formation of a green cooperation network (Green Collaborative Network) and encourage all participants in the supply chain to share environmental responsibility. For example, companies can work with suppliers and distributors to develop green logistics solutions to improve transport efficiency and reduce carbon emissions. In this kind of collaboration, information sharing is particularly critical. Enterprises should use modern information technology means to realize the real-time information transmission of all links of the supply chain and data transparency, which can not only effectively reduce the time cost, but also improve the accuracy of decision-making.

In the process of managing the green supply chain, enterprises should also pay attention to the communication and training of social responsibility. Environmental awareness education and training of sustainable development concept for employees can not only improve their sense of responsibility and belonging, but also increase the sustainable motivation for the performance of social responsibility. Therefore, while promoting green supply chain management, enterprises can consider establishing a multi-level document delivery and training system to ensure that all employees can fully understand their environmental responsibilities and consciously implement them in their daily work.

In the current global economic context, corporate social responsibility is not only the embodiment of moral obligations, but also [33], one of the core drivers of corporate sustainable development. Sustainable Development Goals (Sustainable Development Goals, SDGs) point out the development direction for enterprises, and the combination of CSR and SDGs can undoubtedly promote enterprises to achieve

more effective coordinated [34] between social value and economic benefits. This combination mode also provides rich theoretical support and practical guidance for the innovation practice of enterprises.

The SDGs provide a clear implementation framework for CSR. The 17 Sustainable Development Goals adopted by the United Nations in 2015 cover multiple dimensions such as poverty eradication [35], gender equality promotion, and climate action, where companies can develop appropriate CSR strategies. For example, when a multinational company evaluated the supply chain, it found that its suppliers failed to meet the environmental protection standards in the procurement process of raw materials, thus causing hidden dangers to the local ecological environment [36]. In response to this challenge, the company not only improved its corporate image by introducing stricter evaluation criteria to meet the "responsible consumption and production" (SDG 12) goals in SDGs [37], but also reduced operating costs by optimizing supply chain management, achieving a win-win economic and social benefits.

SDGs provide a quantitative indicator for the social impact assessment of enterprises. In the continuous implementation of CSR projects, enterprises usually face the challenge of how to evaluate the effect of CSR [38]. The performance evaluation system based on SDGs can effectively overcome this problem. By applying the Objective-Practice Matching Analysis (Goal-Practice Matching Analysis), companies can quantify their social impact when achieving specific sustainability goals [39]. For example, a community public welfare project of an enterprise can be directly compared with the SDG 4 "quality education" goal, and the changes before and after the implementation of the project can be analyzed to judge the effectiveness of the project in improving the level of community education [40]. This quantitative assessment not only enhances the transparency of enterprises, but also provides a scientific basis for stakeholders, thus promoting more socially responsible investment.

Further, the ecological social responsibility of enterprises can also promote the innovation and transformation of their internal management. With the enhancement

of the awareness of sustainable development goals, enterprises are considering more and more problems about how to reduce the carbon footprint and resource waste in their own production process while fulfilling their social responsibilities. This process often requires the introduction of [41] by emerging concepts such as "circular economy" (Circular Economy) and "green supply chain management" (Green Supply Chain Management). The integration of these management concepts can not only improve the efficiency of resource utilization, but also drive the exploration and application of new technologies in research and development departments. For example, in the process of production process improvement, a manufacturing enterprise adopts recycled materials, which both meets the goal of SDG 12 and significantly reduces the production cost. This verifies the relationship between theoretical thinking and practice.

CONCLUSIONS

This study has conducted an in-depth exploration of Fuyao Glass's practices and strategies in fulfilling social responsibilities, analyzed the effectiveness of its CSR mechanisms, and proposed suggestions for further optimization.

1. Theoretical Perspective on CSR: the study delved into the concept of CSR from a theoretical standpoint and applied these theories to the specific situation of Fuyao Glass. Fuyao Glass has demonstrated its core values and significantly influenced industry standards through its social responsibility practices, highlighting the importance of a deep understanding of the CSR theoretical framework for enterprises to formulate and implement social responsibility strategies effectively.

2. Scope and Nature of Fuyao Glass's Social Responsibility: by analyzing Fuyao Glass's social responsibility practices, this study revealed its characteristics and effectiveness in global social responsibility practices. Fuyao Glass's actions in environmental protection, employee welfare, supply chain management, and community involvement have not only enhanced the company's brand image and market competitiveness but are also key to achieving long-term sustainable development, echoing the research tasks mentioned in the introduction.

3. Influence of Internal and External Environments on Fuyao Glass: the study assessed Fuyao Glass's internal and external environments and discussed how these factors influence the formulation and implementation of its social responsibility strategies. The internationalization strategy and corporate culture of Fuyao Glass have played a significant role in promoting the company's active fulfillment of social responsibilities, aligning with the research purposes outlined in the introduction.

4. Evaluation of Fuyao Glass's Level of Social Responsibility: the study specifically evaluated Fuyao Glass's level of social responsibility in terms of ethics, philanthropy, and economic performance. Through quantitative analysis and SWOT analysis, the study provided a comprehensive assessment of the effectiveness and impact of Fuyao Glass's CSR practices.

5. Specific recommendations to improve Fuyao Glass's Social Responsibility: based on the research findings, the study proposed specific recommendations to improve the efficiency and effectiveness of Fuyao Glass's social responsibility. These suggestions aim to help Fuyao Glass further enhance its social responsibility practices, consistent with the research objectives and tasks outlined in the introduction.

6. Practical value: the practical value of this study lies in providing a set of feasible strategies and practical guidelines for Ukrainian companies and global companies, especially multinational companies like Fuyao Glass, to strengthen their social responsibility performance in Ukraine and globally, enhance their brand image in a turbulent economic environment, and promote the achievement of sustainable development goals.

Overall, corporate social responsibility is an indispensable part of today's business environment, and its development and historical evolution show the close relationship between economic activities and social progress. From the initial concept of the concept in the middle of the 20th century to the implementation of social responsibility by global enterprises under the guidance of sustainable development goals, enterprises attention to the society and the environment has gradually become one of their core competitiveness.

Through this research, we hope to provide valuable insights and recommendations for Fuyao Glass and the broader business community, promoting the in-depth development and practice of corporate social responsibility. Especially in theoretical research, this thesis explores the multi-dimensional nature of corporate social responsibility, including its impact on corporate strategy, brand value, and long-term sustainable development, as well as how to effectively implement CSR strategies in different cultural and legal environments.

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