



**RESEARCH ON EVALUATION SYSTEM OF SOCIAL RESPONSIBILITY OF  
PUBLIC ENTERPRISES**

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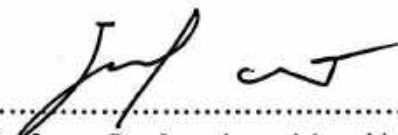


**RESEARCH ON EVALUATION SYSTEM OF SOCIAL RESPONSIBILITY  
OF PUBLIC ENTERPRISES**

**Thematic Certificate  
To  
ZHANG DONGSHENG**

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## ABSTRACT

**Title:** Research on Evaluation System of Social Responsibility of Public Enterprises

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Public enterprise is an industry that provides public goods and services necessary for the production and life of the public in the society. It has the characteristics of public welfare, natural monopoly, the totality and non-selectivity of consumers. Therefore, the public enterprise should undertake the social responsibility with broader content and stricter requirements. The purpose of this paper is to establish a set of Social Responsibility Evaluation Methods of public enterprises, which can provide references for enterprises, third-party institutions and State-owned Assets Supervision and Administration Commission (SASAC) to assess public enterprises.

In order to better guide the public enterprises to effectively fulfil their social responsibilities and promote the public enterprises to set a better example for other enterprises, this paper first analyses the connotation of public enterprises, then on the basis of defining their connotation, analyse the basic characteristics of public enterprises. Based on the characteristics of public welfare, natural monopoly and consumer totality of public enterprises, this paper discusses the connotation of social responsibility of public enterprises. Also, defining the content of social responsibility of public enterprises from the stakeholders perspective, this paper explores the universality and particularity of social responsibility of public enterprises. The social responsibility of public enterprises can be divided into the following six points: 1. The responsibilities of public enterprises to employees; 2. The responsibility of public enterprises to consumers;

3. The responsibilities of public enterprises to business partners; 4. The responsibility of public enterprises to the community; 5. The environmental responsibility of public enterprises; 6. The responsibility of public enterprises to the government.

In this paper, according to the principles of guidance, clarity and operability, and referring to the evaluation systems and guidelines of corporate social responsibility at home and abroad, such as SA8000, ISO26000, CSC9000T and "Global Compact", it constructs the evaluation index system of social responsibility of public enterprises combined with the relevant laws and regulations of China and the basic characteristics of public enterprises. The index system highlights the particularity and strictness of social responsibility of public enterprises from three aspects: index content, index requirements and index innovation. Data were collected in the form of questionnaire survey to provide data support for the determination of index weight. The comprehensive index method is used to construct the Social Responsibility Evaluation Model of public enterprises and design a scientific, reasonable and practical evaluation method.

Keywords: Corporate social responsibility, Evaluation Methods, Public Enterprise

## 摘要

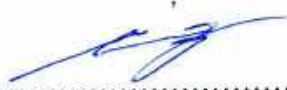
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近年来,多家公用企业被频频爆出存在伪企业社会责任现象,一系列影响社会公众利益事件的发生迫使我们必须重视公用企业社会责任这一话题。公用企业是为社会公众提供生产和生活必需的公共产品和服务的行业,具有公益性、自然垄断性、消费者的全体性和不可选择性等特征,应该承担内容更广、要求更严格的社会责任。本文的主旨在于建立一套公用企业社会责任评价方法,为企业、第三方机构、国资委考核公用企业提供借鉴。

为了更好地引导公用企业有效履行社会责任,并为其他企业树立榜样,本文首先分析了公用企业的内涵,在界定其内涵的基础上,分析公用企业的基本特征。基于公用企业的公益性、自然垄断性、消费者全体性等特征,探讨公共企业社会责任的内涵,并基于利益相关者视角界定公用企业社会责任的内容,探索其社会责任的普遍性和特殊性。本文界定公用企业社会责任内容包括对员工的责任、对消费者的责任、对商业合作伙伴的责任、对社区的责任、对环境的责任以及对政府的责任。

本文按照指导性原则、明确性原则及可操作性原则,参考 SA8000、ISO26000、CSC9000T 及全球契约<sup>TM</sup>计划等国内外企业社会责任评价体系与指南,并结合我国相关法律法规和公用企业基本特征,构建公用企业社会责任评价指标体系。指标体系从指标内容、指标要求以及指标创新三个方面突出了公用企业社会责任的特殊性与严格性。以问卷调查的形式收集数据资料,为指标权重的确定提供数据支持。采用综合指数法来构建公用企业社会责任评价模型,设计科学、合理、实用的评价方法。

关键词: 企业社会责任 公用企业社会责任 SA8000

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# **RESEARCH ON EVALUATION SYSTEM OF SOCIAL RESPONSIBILITY OF PUBLIC ENTERPRISES**

## **Chapter 1 INTRODUCTION**

### **1.1 Research background and significance**

Since the British scholar Shelton first proposed the concept of corporate social responsibility in 1924, the theory and practice of corporate social responsibility have experienced nearly 100 years of development. Since then, corporate social responsibility has received widespread attention from foreign scholars, and the theoretical research results have become increasingly rich. Since the reform and development, China's economic strength has continued to increase, and companies have also grown stronger and stronger. However, with the rapid economic development, the issue of lack of corporate social responsibility continues to emerge, and there have been many serious consequences in the country, such as the smog, gutter oil incident in Shanghai, the dead pig incident in Shanghai, and the Foxconn employee jumping from the building. These incidents highlight the extreme indifference to the interests of employees, consumers and other groups and the natural ecological environment while companies strive to maximize profits, and also arouse strong reactions from all walks of life. Against this background, domestic demands for companies to fulfill their social responsibilities are becoming stronger. At the same time, domestic academia has also begun to thoroughly explore and study the theory of corporate social responsibility. Although the research in academia and all sectors of society has not received unified theoretical results, the importance of corporate social responsibility has been recognized by the public, and it has increasingly become the focus of social and corporate attention. Against the background of China's public ownership economy, the state-owned economy controls the lifeline of the national economy. Therefore, the state and all sectors of society more expect and require state-owned enterprises to fulfill their social responsibilities. To this end, State Grid released its first corporate social responsibility report in 2006. Since then, more and more state-owned enterprises have successively released reports to demonstrate their efforts in fulfilling their social responsibilities. Subsequently, the SASAC also made important instructions on this. In its "Guiding Opinions on Central Enterprises Performing Social Responsibilities", the SASAC clearly requires central enterprises to actively assume social responsibilities, and set an example in terms of legality, integrity, environmental protection, people-oriented and harmony. Development of responsibility.

As a special state-owned enterprise that provides public goods and services, public

enterprises should have more actively assumed corporate social responsibilities. However, in recent years, many companies have been reported to have false social responsibilities, and incidents such as oil pollution, oil pipeline explosions, and public transportation accidents have frequently appeared. A series of events affecting the public interest have forced us to pay attention to the topic of public corporate social responsibility. Public enterprises, that is, operators involved in public utilities, refer to operators in industries such as water supply, power supply, heating, gas supply, postal services, telecommunications, and public transportation that provide products and services to the public. Most of these enterprises are in important industries and key areas that are related to the lifeline of the national economy. The products and services they provide are related to the production conditions and quality of life of the public. Therefore, the quality of their operations directly affects the stability of the entire society. Furthermore, public utilities are natural monopoly industries, and the products and services they provide do not have sufficient substitutes. Consumers have little choice in products and services. Based on this, the social responsibility of public enterprises should be different from that of ordinary enterprises, and public enterprises should bear broader, more special and higher standards of corporate social responsibility, reflecting their unique particularities and differences. At the same time, the public welfare of public enterprises requires them to put public interests and social interests first. However, in reality, some public enterprises take the pursuit of maximization of interests as their primary goal, ignoring the interests of consumers, society, environment and even the country. Therefore, social responsibility of public enterprises is a problem that we urgently need to pay attention to and solve.

By consulting a large number of documents, it is found that there are abundant relevant data on the research of corporate social responsibility with state-owned enterprises as the object. However, since the reform and opening up, China's state-owned enterprises have undergone many reforms. State-owned enterprises in different industries have different market conditions. Some are in a completely competitive market, while others are in a monopolistic market. Therefore, the theory of relevant data lacks pertinence and does not reflect the characteristics of all types of state-owned enterprises. However, at present, a complete set of public enterprise social responsibility theoretical system has not been formed in academia or all sectors of society. Therefore, this paper takes public enterprises as the research object and aims to design a relatively complete and targeted social responsibility evaluation system for government management.

## **1.2 Research content and framework**

In order to establish a complete public enterprise social responsibility evaluation system for the government's reference, and according to the characteristics of public

welfare, natural monopoly, and the overall and non-selective characteristics of public enterprises, effectively guide public enterprises to assume social responsibility. Taking the guiding principles as the core, discuss the connotation and content of public corporate social responsibility, combine clear and operational principles, build a public corporate social responsibility evaluation system and evaluation method, and highlight the particularity and pertinence of the evaluation system.

This article mainly studies from the following five modules:

Module1:Introduction. This chapter first introduces the background and significance of the topic selection in this article, summarizes the domestic and foreign research results from the aspects of social responsibility, nature, content, evaluation index system, etc., and introduces the research structure and main research methods of this article. This article.

Module 2: Introduce the classic corporate social responsibility theory. On the basis of analyzing and summarizing the research results of others on corporate social responsibility theory, analyze and discuss the basic concepts and basic characteristics of public enterprises, and start from the special nature of public enterprises. It defines the connotation and content of public corporate social responsibility.

The third module: According to the guiding principles, the principles of clarity and operability, please refer to the Global Compact Plan SA8000. ISO26000 and China Textile Enterprise Social Responsibility Evaluation Index System (CSC9000T) combine China's relevant laws and regulations and the actual construction of public enterprises. Establish an evaluation index system to improve the difference of evaluation indexes and ensure that the indexes are more reasonable and scientific.

Module4: Design the evaluation model of social responsibility of public enterprises using the comprehensive index method. Including evaluation index weight model and evaluation method

Module5:Results and conclusions. Briefly explain the main work and achievements of the thesis, and discuss the innovations and deficiencies of the thesis.

The research goal of this paper is to combine the mission and social expectations of public enterprises, study the connotation and content of social responsibility of public enterprises, and study and design a set of social responsibility system.

### **1.3 Research Method Discussion**

This article mainly adopts the following research methods:

(1) Literature research. Extensively consult the literature in related fields, especially for the research on social responsibility of state-owned enterprises. Further literature research will lay a solid theoretical foundation for thesis research. At the same time, the method of literature research is applied to study the mission of public enterprises and the basic requirements of the state, society and the public. Read a lot of literature, understand and grasp the existing research results of corporate social responsibility theory, and combine the public welfare and natural monopoly characteristics of public enterprises to study the connotation and composition of public corporate social responsibility.

(2) Questionnaire survey method. Under the premise of basic theoretical research, construct an evaluation index system, compile a questionnaire, select samples from the stakeholder groups and experts such as employees and consumers, and use corresponding methods to analyze the questionnaire data to initially determine the enterprise The content and evaluation indicators of social responsibility.

(3) Interviews and forums. Conduct enterprise interviews and expert discussions on the unexpected situations that appear in the results of the questionnaire, make theoretical explanations or summarize theoretical findings on relevant issues, and finally determine the content composition and evaluation index system of social responsibility of public enterprises.

(4) AHP model. Based on the above work, the AHP model is used to give reasonable weight to the evaluation indicators.

(5) Comprehensive index method. Use the comprehensive index method to construct a reasonable and effective public enterprise social responsibility evaluation method. The research framework is shown in Figure 1-1.

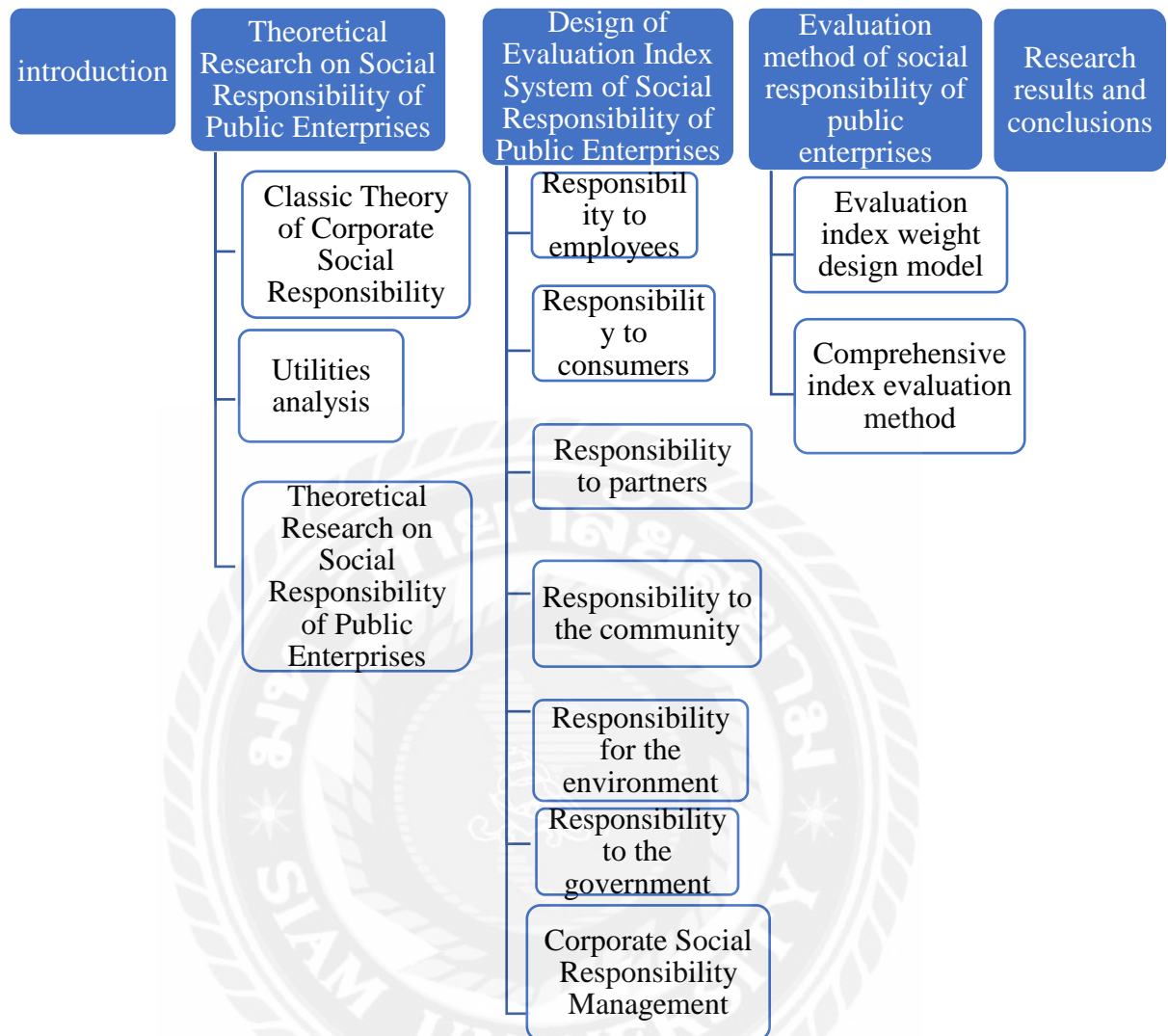


Figure 1-1 The overall research structure of this paper

## Chapter 2 LITERATURE REVIEW

### 2.1 Summary of domestic and foreign research

Since Shelton put forward the concept of corporate social responsibility in 1924, the academic debate and research on corporate social responsibility has never stopped. So far, there is no agreement on the connotation, nature, content, etc. of CSR at home and abroad, and there is a lot of literature on CSR research at home and abroad. However, there are relatively few literatures on social responsibility research conducted by public enterprises. Based on the relevant information consulted, the domestic and foreign research results are summarized on the connotation, nature, content and social responsibility of corporate social responsibility.

#### 2.1.1 Domestic and foreign research on corporate social responsibility

(1) Connotation of corporate social responsibility. At present, the connotation of corporate social responsibility has not been unified. Early scholars believed that the only responsibility of an enterprise is to pursue profit maximization. For example, the well-known scholar Levite argued in his "Corporate Social Responsibility Danger" that corporate responsibility is to make profits, and social responsibility is a dangerous behavior for them, and social problems should be solved by the government. In Levite's view, the content of corporate social responsibility only includes the pursuit of profit [Iron Hayek, a famous British economist, argues that companies only need to fulfill their obligations to shareholders. He believes that the sole purpose of an enterprise is to earn long-term profits for investors, and the enterprise should not use the funds for purposes other than gaining benefits.

However, Howard R. Bowen, the "Father of Corporate Social Responsibility," made a deeper study of corporate social responsibility in his "Businessmen's Social Responsibility" published in the 1950s. He suggested that businessmen must not violate social morals when carrying out activities such as making a policy, making a decision, or taking a certain action. Bowen proposed that corporate social responsibility is subject to the voluntary principle. In the works published in the 1960s, Davis believed that corporate social responsibility is a complicated concept, which means that businessmen should broaden the original decision-making factors in the process of business management and expand the scope of considerations to economic and technological interests Outside. Carol made a huge contribution in the study of corporate social responsibility theory. In the late 1970s, he mentioned that corporate social responsibility is essentially a society's expectation of enterprises in a specific period, and this expectation is manifested in four aspects, namely economic, legal, ethical, and charitable. In 2010, the International Organization for Standardization proposed the definition of social responsibility with the highest degree of international social



recognition so far. In the ISO26000 standard system, it means that enterprises as a part of society, and their activities and behaviors will inevitably have an impact on society. Corporate social responsibility, as the name implies, is responsible for these effects with open moral behavior.

Domestic attention to corporate social responsibility is relatively late, but in recent years, academic and social circles have paid more and more attention to social responsibility, and the research results have become more and more abundant. State Grid Corporation stated in the "Guidelines for the Implementation of Social Responsibilities of State Grid Corporation" issued in 2007 that corporate social responsibility refers to the enterprise's compliance with laws, social norms and business ethics to achieve sustainable development of itself and society. The impact of management on stakeholders and the natural environment, and the pursuit of maximizing the comprehensive value of the economy, society, and environment. Li Yanlong is based on the "iron law of responsibility" to define corporate social responsibility from the perspective of the integration of corporate rights and obligations. It is believed that corporate social responsibility refers to the specific expectation that the society should assume responsibility for the enterprise in a specific period, and the enterprise's response to this expectation on a voluntary basis is the responsibility of the enterprise for social harmony and sustainable development. Li Weiyang and Xiao Hongjun believe that corporate social responsibility is the desire and behavior to maximize social welfare, and it is achieved by effectively managing the impact of corporate decisions and activities on society, stakeholders and the environment. In her graduation thesis, Cui Li believes that the definition of corporate social responsibility includes two aspects. On the one hand, it refers to the company's responsibility for shareholders to create economic benefits; on the other hand, it refers to the company's responsibility to stakeholders and other social groups. This definition emphasizes the handling of the dynamic and balanced relationship of interests among various subjects.

(2) The nature of corporate social responsibility. Obviously, corporate social responsibility is of great significance to society. However, corporate social responsibility requires companies to practice in daily production and management activities. Therefore, enterprises need to study the nature and significance of social responsibility for enterprises before they practice. In this regard, scholars have made various studies.

Li Weiyang and Xiao Hongjun integrated their previous research results and published a book called "Out of the Jungle"-A New Exploration of Corporate Social Responsibility. The book pointed out that corporate social responsibility has become an important part of the development of enterprises in the world and is an enterprise. An important part of core competitiveness and management time [Many scholars have been

asked to study the relationship between social responsibility and corporate performance, and conclude that corporate social responsibility has a positive effect on corporate performance. For example, Wang Wencheng and Wang Shihui selected 41 state-owned enterprises' 2009-2012 social responsibility development index and corporate performance data for regression analysis. The analysis shows that there is a two-way positive correlation between the two, that is, the social responsibility of state-owned enterprises has a significant positive effect on the performance of state-owned enterprises, and the increase in the performance of state-owned enterprises will also promote the social responsibility of enterprises. Wang Cheng pointed out in his article that most research at home and abroad shows that there is a positive correlation between corporate social responsibility and economic performance. Therefore, paying attention to corporate social responsibility has obvious good corporate performance, which brings more positive to the company Impact and benefit. Weng Qiwei pointed out that enterprises should bear social responsibilities. On the one hand, they should maximize their own interests and maximize social benefits, so that enterprises can obtain higher economic benefits; on the other hand, help enterprises to shape a good image and promote the sustainable development of enterprises.

However, some scholars have verified through research that corporate social responsibility will have a negative impact on the company in some ways. For example, Chen Wenjuan and Ma Zejun believe that the relationship between corporate social responsibility and corporate value is related to the stakeholders targeted by the responsibility. Assuming shareholder responsibility, employee responsibility, consumer responsibility, and government responsibility all help to enhance corporate value, while taking responsibility for creditors and suppliers is inversely related to corporate value. Chang Lijuan and Qu Wen took 242 listed companies on the Shenzhen Main Board as a sample, and through regression analysis, it was concluded that the company's responsibility for employees and creditors are inversely related to corporate performance. Since the repayment of the principal and interest of the enterprise on schedule will bring greater financial pressure to the enterprise in the short term, the responsibility of the enterprise to bear creditors is negatively related to the performance of the enterprise. But in the long run, the enterprise's responsibility to its creditors will establish a good reputation for the enterprise.

(3) Corporate social responsibility content. Because different researchers and institutions have different definitions of the concept of corporate social responsibility, the content of corporate social responsibility also differs greatly.

Early scholars believed that corporate responsibility is only to maximize economic benefits. Therefore, they believe that the content of corporate social responsibility is to maximize profits. However, many scholars believe that corporate social responsibility

cannot be limited to the economic interests of shareholders, but contains more content. Davis's "iron law of responsibility" emphasizes the balance of power and responsibility in management. The theory holds that the social responsibility of an enterprise should match its social power. Therefore, the boundary for an enterprise to fulfill its social responsibility should obtain power from society Within the scope of. In 1971, the US Economic Development Commission put forward the "three concentric circles" model of corporate social responsibility in its "Social Responsibility of Industrial and Commercial Enterprises" Zhu Min. In this model, the inner circle refers to the basic economic responsibility assumed by the enterprise; the middle circle refers to the enterprise's compliance with social values and consideration of major social issues when performing economic responsibility; the outer circle refers to other intangible responsibilities of the enterprise to promote social progress. In the 1990s, Carol argued in his pyramid model that corporate social responsibility includes economic responsibility, legal responsibility, ethical responsibility, and discretionary responsibility (such as charity responsibility), and these responsibilities constitute a pyramid structure, of which economic responsibility is The basis and account for the largest proportion, legal responsibility, ethical responsibility, and self-discretion responsibility descend in turn. Yu Ao, Zhu Fangming and Zhong Ruiqi believed that the scope of corporate social responsibility includes human responsibility, economic responsibility, legal responsibility, ethical responsibility and environmental responsibility. At the same time, they believe that the boundary of corporate social responsibility is the balance point between corporate self-interest and social interest. That is, the enterprise has not infringed upon the interests of its stakeholders because of the realization of value maximization, nor has it damaged its own value maximization because of social responsibilities. Li Yanlong put forward the theory of social responsibility boundary based on stakeholder theory. He believes that in terms of corporate social responsibility, it can be divided into three levels. The responsibility of maintaining the interests of creditors, customers, suppliers, etc. social responsibility at the second level refers to compliance with laws and regulations, participation in local community construction and protection of the ecological environment and other social responsibilities; the third level is the highest level of social responsibility is Moral responsibility, that is, help for vulnerable groups, disaster relief and various charitable donation activities.

(4) The "Global Compact" plan for the corporate social responsibility evaluation index system was formally proposed at the end of the 20th century.

It builds an evaluation system from four aspects: human rights, labor standards, environment and anti-corruption. Subsequently, the world 's first international code of ethics, SA8000 (Social Accountability 8000 International standard), was released.

All rights and interests of employees must be safeguarded in terms of child labor, forced labor, health and safety, the right to organize trade unions freely and collectively, rights of discrimination, disciplinary measures, working hours, remuneration, etc. damage. On the basis of SA8000 and based on relevant laws and regulations of China, the China National Textile and Apparel Council has added evaluation indicators for environmental protection and fair competition in light of China's national conditions. Based on the stakeholder theory and the current national conditions of Chinese private enterprises, the research group of China 's private enterprises 'social responsibility evaluation system proposes three major areas: social resources, economic resources and natural resources.

To build a social responsibility evaluation index system that takes into account not only the performance level of the company, but also the needs of employees and the ecological environment. In 2010, the International Organization for Standardization (ISO) released the international standard for social responsibility "Social Responsibility" IS026000 (first edition) Nine guides set up a total of 7 core themes, a total of 37 topics. IS026000 emphasizes the organization's willingness to take responsibility, responsible organization behavior to society and willingness to integrate social responsibility into the organization. Xu Hong and Zhu Xiuxia are based on stakeholder theory, enterprise competitiveness theory and sustainable development theory. Based on the principle of comprehensiveness of elements, the principle of uniformity of evaluation data sources and the principle of establishing a financial evaluation system The four aspects of ethical responsibility and charity responsibility have established a corporate social responsibility evaluation system from the perspective of a low-carbon economy. Zhu Yongming and Xu Jinjin broke the limitation of most domestic research on social responsibility evaluation system based on a certain perspective, and based on the study of the connotation and characteristics of social responsibility of large and medium-sized state-owned enterprises, qualitatively analyzed the social responsibility of large and medium-sized state-owned enterprises from the perspective of academic research. Various indicators, from nine dimensions to build a comprehensive evaluation system of China's state-owned large and medium-sized corporate social responsibility, in addition to including market responsibility, economic responsibility and other basic corporate social responsibility, also includes cultural responsibility.

### 2.1.2 Research on social responsibility of state-owned enterprises

In the existing theoretical research, there is still very little literature on the research of social responsibility of public enterprises. The most representative ones are Feng Guo Xin Yilong 2010. They pointed out in the "Community Corporate Social Responsibility Outline" that the study of corporate social responsibility should be based on the type

and basic characteristics of the enterprise. Highlight the particularity of the enterprise. They only proposed that public enterprises should bear special social responsibilities from a macro perspective, but did not specifically discuss what aspects of public company social responsibility include.

Alan D. Smith (2011) used Xike and the University of Pittsburgh Medical Center as examples to compare the social responsibilities of for-profit organizations and non-profit organizations.

Since 2006, the State Grid Corporation has issued social responsibility reports for 11 consecutive years. The report takes the corporate social responsibility model as the core, and shows the implementation of various indicators of the State Grid Corporation's corporate social responsibility from three aspects: goals, actions and results. The indicators disclosed in China 's State Grid Corporation 's fourth social responsibility report conducted a fuzzy comprehensive evaluation of the object, and concluded that China 's State Grid Corporation has better assumed social responsibilities.

## **2.2 Classic theory of corporate social responsibility**

Since the concept of corporate social responsibility was put forward, the debate and discussion on corporate social responsibility in academia has never stopped. With the rapid development of economy and society, enterprises and all sectors of society have begun to pay attention to the issue of corporate social responsibility. They gradually realize that while pursuing profits, enterprises must bear corresponding social responsibilities and bear responsibility for the impact of the environment. There are many classic and representative theories that are still used as the basis for scholars to explore and study the theory of corporate social responsibility.

### **2.2.1 "Three Concentric Circles" Theory**

In the 1970s, the US Economic Development Commission put forward the theory of "three concentric circles" in its report "Social Responsibility of Business Enterprises". In this theory, Inner Circle represents the basic economic responsibilities undertaken by an enterprise, mainly involving fundamental issues such as productivity and human resources, and also includes responsibilities to customers, investors, and employees; Zhongyuan represents legal and moral responsibilities that companies perform Economic responsibility should be combined with social values and major social issues. It must respect social customs and abide by ethics and laws. The outer circle includes other intangible responsibilities for companies to promote social progress, such as paying attention to charity activities and pushing the city forward. This responsibility belongs to the company's willingness to fulfill its responsibilities, and it is the

responsibility undertaken by the company on a voluntary basis for the sustainable development of society. The theoretical model of "three concentric circles" is shown in Figure 2-1.

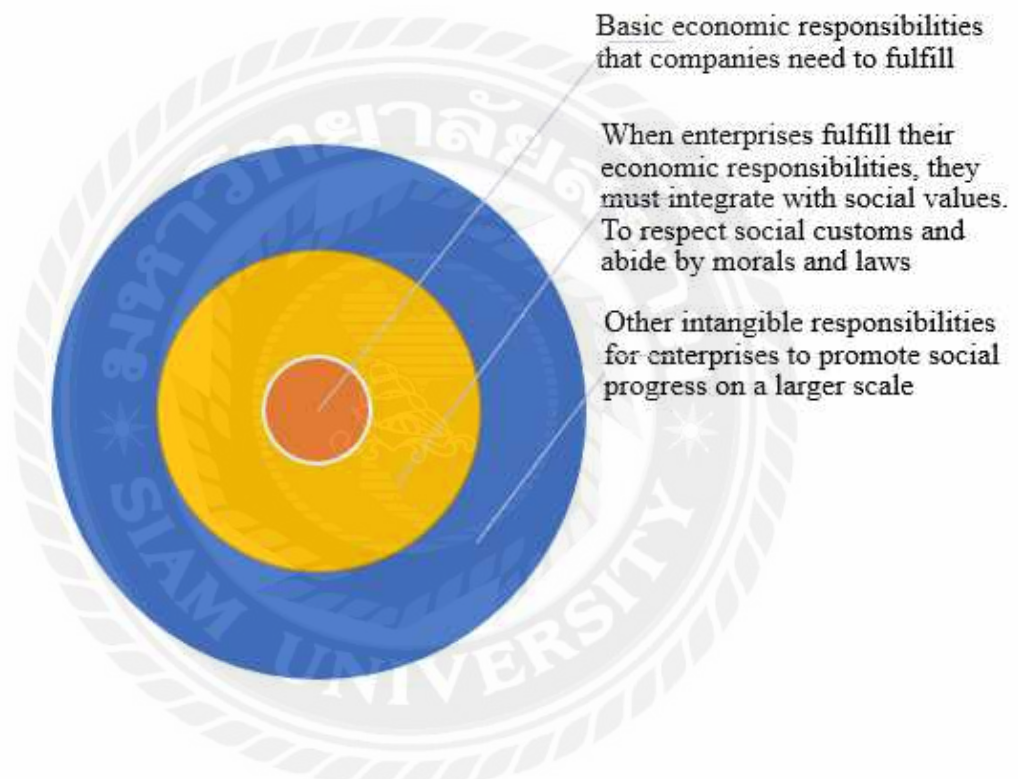


Figure 2-1 The theoretical model of "three concentric circles"

### 2.2.2 Carol's "pyramid" theory

In 1991, Carroll proposed a pyramid theory model. The theoretical model believes that corporate social responsibility includes four aspects: economic responsibility, legal responsibility, ethical responsibility, and charity responsibility, and these responsibilities constitute a pyramid structure. Among them, economic responsibility refers to the profitability of enterprises, which is the basis for the realization of other higher-level social responsibilities and accounts for the largest proportion. Legal responsibility, ethical responsibility, and self-discretion responsibility decrease sequentially. Legal responsibility means that all activities of an enterprise must abide by laws and regulations, operate in accordance with the law, and must not violate any relevant laws and regulations. Both economic and legal responsibilities are responsibilities that companies must fulfill. Ethical responsibility is the due responsibility of an enterprise, and stakeholders have clear expectations of the enterprise. Ethical responsibility means that the enterprise must adhere to the principles of fairness and justice in carrying out all work, strictly abide by the basic social ethics, and cannot do anything contrary to social morality. Charity responsibility is the willingness of enterprises to fulfill their responsibilities. It means that enterprises, as an important part of society, should make their due contributions in promoting social development and improving people's living conditions. Carol's "pyramid" model is shown in Figure 2-2.

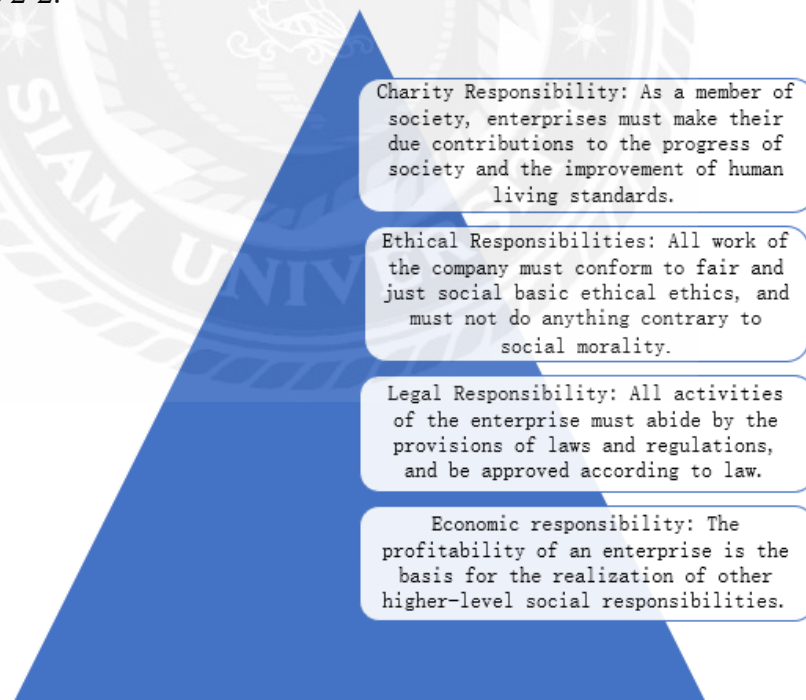


Figure 2-2 Carroll's "pyramid" model

### 2.2.3 "Triple bottom line" theory

The "triple bottom line" theory was put forward by British scholar Elkington in the late 1990s. The theory believes that the behavior of enterprises must not be lower than the requirements of the three bottom lines of economy, society and environment, and pursue the balance of economic, social and environmental values. The decision-making of an enterprise should be based on the needs of stakeholders to reduce its negative impact. Meeting the "triple bottom line" is not only measuring and reporting the economic, social and environmental performance of the company, but also including a series of values, issues and processes. Enterprises should consider the expectations of stakeholders and society, control the possible adverse effects of business activities on society and the environment, and pursue a basic balance of economic, social, and environmental values. At this stage, people gradually have a deeper understanding of the concept of corporate social responsibility, thinking that companies should not only be responsible to shareholders, but also the most basic economic responsibilities, social responsibilities and environmental responsibilities while seeking the most beneficial goals. The "triple bottom line" theoretical model is shown in Figure 2-3.

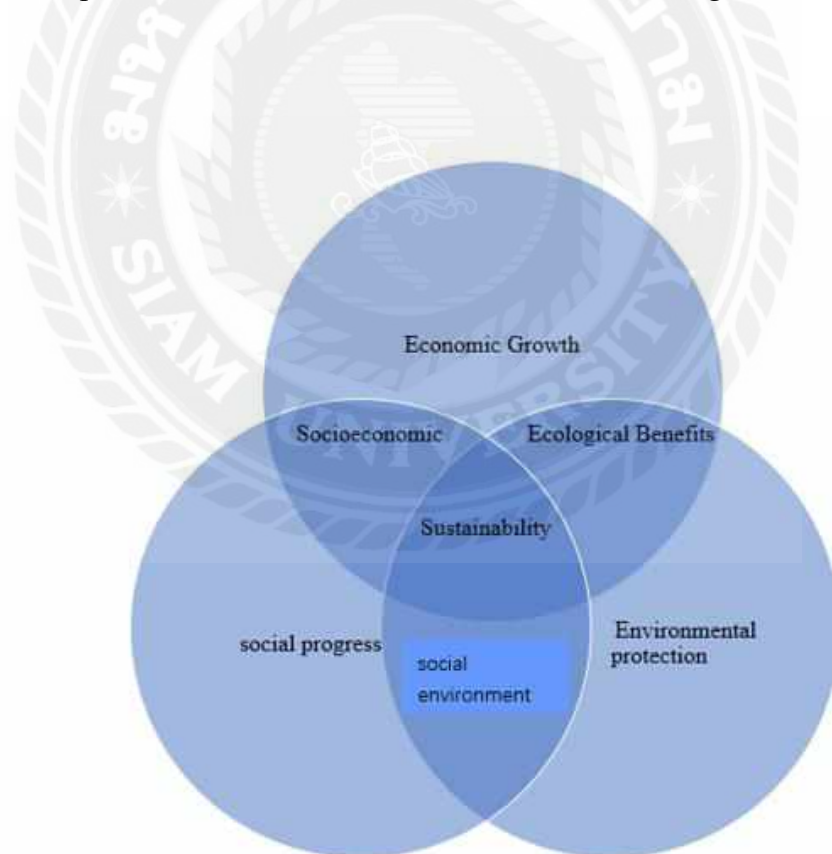


Figure 2-3 "Triple bottom line" theoretical model



Stakeholder theory was first proposed by Freeman in 1984. Over the next 30 years, scholars have defined it from different angles. Among them, the views put forward by Freeman are the most representative. In "Strategic Management: Stakeholder Approach", he proposed that stakeholders are individuals and groups that can influence the achievement of an organization's goals or are affected by the process of achieving the organization's goals. Freeman's definition enriches the content of stakeholders. Researchers believe that stakeholders include shareholders, employees, customers, partners, communities, governments, and the environment. These stakeholders affect the survival and development of the enterprise. Shareholders bear operational risks, customers pay for their operations, and the government supervises and restricts companies. Business management decisions must consider their interests or accept their constraints. Compared with the traditional shareholder supremacy, the theory holds that the development of an enterprise is inseparable from the participation of various stakeholders. The enterprise pursues the overall interests of stakeholders, not just the interests of certain subjects.

## **2.3 Analysis of public enterprises**

### **2.3.1 Connotation and extension of public enterprises**

For the basic concepts of public enterprises, there are certain differences in the definition of domestic and foreign scholars and related laws. The concept of a public enterprise first appeared in English law and was later accepted by American law. It defines public enterprises as "economic sectors and their activities affected by public interests, ie, state-owned or private enterprises and their activities that provide society with services such as energy, post and telecommunications, water use, heating, and public transportation." The definition of public enterprises in China is also different. Some scholars believe that public enterprises refer to enterprises that provide public services through networks or infrastructure, such as telecommunications, electricity, gas, and water supply services. Some scholars believe that public enterprises refer to industries that provide universal necessities and services to individuals and organizations through infrastructure, including electricity, telecommunications, postal services, railways, gas, water supply, heating, and public transportation.

As a legal concept, public enterprises first appeared in the "Law of the People's Republic of China on Anti-Unfair Competition". The law only proposes the concept of "public enterprise", but does not clearly define its scope. Afterwards, the State Administration for Industry and Commerce issued the "Provisions on Prohibition of Public Enterprises from Restricting Competition" for the first time to define public enterprises. The provision states: "Public enterprises refer to operators who design public utilities, including Operators in industries such as water supply, heating,

electricity, gas, postal services, telecommunications, transportation, etc. "

By analyzing the above definitions, we can see that domestic and foreign scholars and related laws and regulations clearly indicate that the industries involved in public enterprises include water supply, power supply, heating, gas supply, telecommunications, transportation and other industries. Most products and services are necessary to enter our daily lives. The definition also states that public enterprises provide products and services to people through the network or other key facilities.

### 2.3.2 Basic characteristics of public enterprises

(1) Public welfare. The biggest feature of public enterprises is the publicity and public welfare of their social services, and the foundation of their existence is to provide public services to the society. According to the defined analysis, public enterprises are often the basic industries that provide basic production and living conditions for the public. The products and services provided are often related to the quality of life and production conditions of the public. Although in form, public enterprises are engaged in production and operation activities in the same way as general enterprises, and most of these operation activities are directly profitable. But looking at the essence through the phenomenon, you will find that these business activities are not for profit but for profit. In order to realize social and public interests, public enterprises must provide products and services to the public at the lowest possible price and the highest quality. Moreover, the monthly service target of public enterprises is wide and the service target is many. These factors determine that the products and services provided by public utility operators often have a direct impact on social stability and safety. However, there are no sufficient substitutes for the products and services provided by public enterprises, and the elasticity of demand is very small, so the price change has little effect on the demand for products.

(2) Natural monopoly. The industries in which public enterprises are located belong to natural monopoly industries. The so-called natural monopoly refers to the business or industry that can only or only be "exclusively operated" due to the requirements of natural conditions, technological conditions and economies of scale, such as electricity, telecommunications, and public transportation. Natural monopoly industries are not suitable for competition, otherwise it will result in inefficiency, waste, and even lead to the devastating consequences of the competitors. This attribute of the public enterprise is related to its network service characteristics. The products and services of public enterprises are often provided through pipelines, highways, railways and other networks or other key facilities (infrastructure). Network construction is costly. Excessive entry of enterprises may cause the construction cost of transmission networks and related infrastructure to be too high. And form repeated investment. Therefore, public

enterprises are not suitable for excessive competition. However, with the development of society, many countries in the world have begun to introduce competition mechanisms in the field of natural monopoly of public enterprises. In fact, these measures do not deny the monopoly status of public enterprises, but only weaken their natural monopoly, and still exist in the form of oligopoly in the market.

(3) Consumer non-selectivity and totality. Since most of the industries in which public enterprises are located are natural monopoly industries, the characteristics of the industry determine that no other enterprises compete with them in the market. Therefore, consumers cannot choose operators according to their preferences and wishes, as in a perfectly competitive market. Can only passively accept the products and services provided by the operator. And because it is impossible to choose products and services of other operators or the cost is too high, no matter what products and services the operators provide, consumers must accept it, otherwise, the demand will not be met. In addition, the products provided by public enterprises are a necessity for social production and life. Basically, every social subject needs to consume these commodities, and consumers have little choice for the products and services they provide, and they lack the replacement of equivalent conditions. Goods. Therefore, the service targets of public enterprises are all consumers.

(4) Features of network services. According to the definition analysis, most public enterprises provide consumers with public products and services through networks or infrastructure. For example, a water supply enterprise has a water supply pipe network, a power supply enterprise has a corresponding power grid, and public transportation has a road or rail transportation network. Through these network companies, physical products or information are transmitted to consumers. The characteristics of network services are a basic characteristic of public enterprises, and are not easily changed. Within a certain area, repeated network construction is a waste of social resources, and the land or carrier for network construction is also quite limited. Therefore, from this perspective, such a network is a scarce resource.

## **2.4 Theoretical research on social responsibility of public enterprises**

### **2.4.1 Connotation of social responsibility of public enterprises**

At present, there is no consensus on the concept of corporate social responsibility. Different scholars define the concept from different angles. Whether they are foreign scholars or Chinese scholars, they have merits on the discussion of corporate social responsibility. On the basis of reviewing the research achievements of scholars at home and abroad, and after further analysis and induction, the author believes that to make a more scientific and clear definition of the meaning of corporate social responsibility,

the following points should be clear:

First, the social attributes of an enterprise determine that the enterprise should assume social responsibility. The enterprise is both an economic organization and a social organization. The survival and development of an enterprise depends on the society, taking social needs as the starting point for the operation of the enterprise, relying on the social environment, and supporting the public as the basis for the survival of the enterprise. Only companies that develop together can achieve lasting development. As a "social citizen", the social nature of an enterprise emphasizes that the enterprise should assume social responsibility.

Second, corporate social responsibility is on a voluntary basis, subject to the voluntary principle. It should be clear that corporate social responsibility is built on the basis of observing the law, and compliance with laws and regulations is a must for the enterprise during its operation. Non-compliant companies are not qualified to talk about corporate social responsibility. The legal responsibility and legal obligation of an enterprise are both established, and the concept of corporate social responsibility has transcended the law from the beginning. The fulfillment of social responsibilities by an enterprise is not a result of legal enforcement, but a voluntary measure of the enterprise.

Third, corporate social responsibility is an important goal of corporate management. Requiring companies to assume social responsibility does not mean that companies are required to abandon their pursuit of economic benefits, nor does it mean that fulfilling social responsibilities will affect their profitability. Corporate social responsibility requires an enterprise to weigh the economic and social interests of the enterprise within a range that can be selected and measured.

Fourth, the essence of corporate social responsibility is to maximize the comprehensive value of the enterprise, society and environment. Corporate social responsibility, as the name implies, refers to the enterprise's responsibility for the impact of society. Enterprises must not only play a role in society as an economic entity, but also strive to improve social welfare as a social entity. As an integral part of society, enterprises can survive on the basis of being valuable to society.

Based on the above discussion, the author believes that corporate social responsibility can be expressed as follows: Corporate social responsibility refers to the pursuit of their own economic interests while paying attention to the impact of corporate behavior on society, on a voluntary basis, through transparent transcending laws and regulations Ethical behaviors, assuming responsibilities to stakeholders and the natural environment, with a view to maximizing the comprehensive value of the enterprise, society and environment.

However, for public enterprises, public welfare is the most basic characteristic of public enterprises. The products provided by public enterprises are related to the daily lives of the people of the whole society. Although the natural monopoly of public enterprises and the totality of consumers make public enterprises have the ability and possibility to make profits, but their public welfare requirements require that public enterprises should not pursue the pursuit of profit maximization as their business goal, but should aim at public interests. It can only make profits on the basis of satisfying the basic needs of the public, and the operating rate should be controlled within the minimum range. The government's strict control of public utilities, especially price control, also prevents public utilities from seeking profit at will. Therefore, the definition of the social responsibility of public enterprises no longer considers their economic interests. Therefore, based on the characteristics of public welfare, nationality, monopoly, and people's livelihood of public enterprises, the author defines the connotation of public enterprise's social responsibility as: The public enterprise's social responsibility means that the company pays attention to the impact of its behavior on society, on a voluntary basis, through transparent ethical behavior, assume responsibility for stakeholders and the natural environment, with a view to maximizing the comprehensive value of the enterprise, society and environment.

#### 2.4.2 Content of social responsibility of public enterprises

This article defines the social responsibility of public enterprises based on stakeholder theory. Based on the traditional stakeholder classification, this paper divides the public enterprise stakeholders into five categories: employees, consumers, business partners, communities, governments, and the environment. Since the public utilities are funded by the state and operated by government subsidies, the shareholders of the public utilities are the state. In addition, the public welfare of public enterprises requires that they take the basic public interests of the public as their main goal, and their profitability only manifests in obtaining the lowest profit on the basis of meeting the basic needs of society. Therefore, this article does not include shareholders among the stakeholders of public enterprises. Shareholder responsibilities are also not considered when evaluating the performance of social responsibility of public enterprises. Since public enterprises have a natural monopoly, in order to ensure the stability of products they provide, the reliability of quality, and the rationality of prices, the government must regulate public enterprises to ensure social stability and safety. Therefore, public enterprises need to bear corresponding responsibilities to the government. Based on the above stakeholder classification, the content of social responsibility of public enterprises includes responsibility to employees, responsibility to consumers, responsibility to business partners, responsibility to the community, responsibility to the environment, and responsibility to the government.

(1) Responsibility to employees. As the basic unit of an enterprise, employees contribute their physical strength and intelligence to the enterprise. They are the creators of enterprise wealth and an important driving force for enterprise development. Company employees are one of the most important stakeholders of the company. Public enterprises have a large organization and a large number of employees. It is their responsibility to ensure the interests of employees and meet their needs. On the premise of providing employees with reasonable and legal labor remuneration, public enterprises should pay attention to the health and safety of employees, strengthen labor protection, provide them with healthy conditions and a safe working environment; ensure fair employment of employees, pay attention to the development of employees, Employees provide flexible and diverse vocational training to improve employees' quality and ability; respect employees' rights to participate in enterprise management; protect employees' right to rest, reasonably arrange vacations and working hours according to law; and provide fair assessment for employees.

(2) Responsibility to consumers. Consumers in public enterprises are different from ordinary enterprises in that they are non-selectable and holistic. Consumers cannot choose products according to their own preferences, and it is impossible for consumers to choose alternatives or high costs in the market. And the products and services of public enterprises are indispensable to the life of every social subject, and it is aimed at all consumers. Therefore, public enterprises should bear wider social responsibilities to consumers than ordinary enterprises. Adhere to honest and civilized marketing, provide complete and correct product information, ensure consumers' right to know; provide consumers with convenient product services, fast and perfect after-sales service and complaint handling, and solve difficulties for consumers in a timely manner; aim at different levels of consumption Provide the same quality products and services; ensure consumer safety; properly store consumer information, and respect consumer privacy.

(3) Responsibility to business partners. Business partners participate in the formation of the enterprise value chain, which has an important impact on the operation of the enterprise. As a provider of raw materials and equipment for public enterprises, partners provide a material basis and guarantee for enterprises. However, the cost of materials and equipment directly determines the size of the operating costs of public enterprises, so partners are important stakeholders of enterprises. The responsibilities of enterprises to partners mainly include establishing stable cooperative relations with them, strictly implementing contracts, selecting suppliers through bidding, standardizing bidding systems and processes, establishing strict procurement systems, and comprehensively supervising the procurement process to ensure fair and Fair and open.

(4) Responsibility to the community. Every enterprise exists in a certain community, and a good relationship with the community, to ensure a harmonious coexistence with the community is conducive to improving the company's image and promote the long-term development of the company. At the same time, corporate decisions and activities may also have a certain impact on the community. As a public service provider related to the life of the community, public enterprises are more concerned by the community. Therefore, public enterprises should coordinate their relationship with the community, care about community development, actively participate in community activities, use their own resources to solve difficulties for the community; promote the development of scientific and cultural communities, improve the knowledge of the community; strive to create employment for the community And income, contribute to the placement of community personnel, and achieve the harmonious development and common development of the enterprise and the community.

(5) Responsibility for the environment. With the development of economy and society, environmental pollution is serious, and environmental problems are becoming more and more prominent. Facing the severe ecological and environmental situation, public utilities should actively assume the responsibility of protecting the ecological environment. On the one hand, it is necessary to take effective measures to save resources, actively advocate and practice energy-saving production and clean production, do not develop the economy at the cost of environmental degradation and ecological damage, and strive to achieve sustainable development; at the same time, actively take responsibility for the environment and Responsibility for the management of ecological damage to ensure the harmonious unification of the production and operation of the enterprise and the natural ecosystem.

(6) Responsibility to the government. The natural monopoly and people's livelihood of public enterprises determine that the government must regulate their prices. Similarly, the public welfare of public enterprises determines that in order to maintain the stable and continuous operation of public enterprises, the government should provide corresponding subsidies. Therefore, public utilities are obliged to comply with government management, accept government supervision, and be responsible to the government. The responsibilities of public enterprises to the government are mainly reflected in the measures taken to reduce costs and reduce social operating costs; conscientiously implement the government's price and charging policies to ensure the stability of the country and society; open financial information to the government, especially cost items, to ensure Transparent and legal use of funds; resolutely resist corruption.

## **2.5 Summary of this chapter**

This chapter is mainly to discuss and study the connotation and content of social

responsibility of public enterprises. This chapter first summarizes the classic theories formed since the study of social responsibility theory. Secondly, by consulting the literature, the basic concepts and characteristics of public enterprises are analyzed in detail. "Several Provisions on Prohibiting Public Enterprises from Restricting Competition" defines public enterprises as: public enterprises refer to operators who design public utilities, including operations in industries such as water supply, heating, power supply, gas supply, postal services, telecommunications, transportation, etc. By. Public enterprises have basic characteristics such as public welfare, natural monopoly, consumer non-selectivity and totality, and network service characteristics. Finally, on the basis of stakeholder theory, combined with the basic characteristics of public utilities and corporate reality, the connotation and content of public enterprises' social responsibility are defined. This article believes that the social responsibility of public enterprises refers to the company's concern about the impact of its own behavior on society, on a voluntary basis, through transparent ethical behavior, assuming responsibility for stakeholders and the natural environment, with a view to realizing the comprehensive value of the enterprise, society and environment maximize. Its contents include responsibilities to employees, responsibilities to consumers, responsibilities to partners, responsibilities to the community, responsibilities to the environment, and responsibilities to the government. Provide a theoretical basis for the construction of public enterprise social responsibility evaluation index system.



## **Chapter 3 METHODOLOGY**

In Chapter 2, based on the stakeholder theory and the unique characteristics of public enterprises, the connotation and content of public enterprise social responsibility are defined in detail, which improves the theoretical study of public enterprise social responsibility and provides public enterprises with social responsibility. Theoretical basis. To promote the effective and effective performance of social responsibilities of public enterprises, in addition to the corresponding theoretical support, a reasonable and comprehensive evaluation system is needed to comprehensively evaluate the performance of social responsibilities and guide the development of corporate social responsibilities in a more effective direction.

### **3.1 research method**

This article focuses on the research of public enterprise social responsibility evaluation system, combining the definitions of quantitative and qualitative research methods, using literature survey method, observation method, speculation method, behavior research method, concept analysis method, comparative research method and so on. Through the qualitative analysis method, I further refined my understanding of the research object, so as to reveal the laws more scientifically, clarify the relationship, and predict the development trend of things. Obtain data in the form of a questionnaire, integrate the data to establish a calculation model, and substitute the data in the quantitative analysis method into the calculation to obtain more accurate calculation results, so as to find the relationship between variables. So this article uses both quantitative analysis and qualitative analysis. The use of these analytical methods has laid a solid research foundation for the research of Wo individual.

### **3.2 Basis of index system construction**

This article uses SA8000 as a benchmark, supplemented by the Global Compact Program, ISO26000, and the China Textile and Apparel Corporation Social Responsibility Management System (CSC9000T), combined with relevant domestic laws and regulations, the special nature of public enterprises, and the actual construction of public enterprise social responsibility index evaluation systems.

The social responsibility standard SA8000 is the world's first international standard of ethics. The first version of SA8000 is an advisory committee composed of trade unions, non-governmental organizations, civil society organizations, and companies by SAI (Social Accountability International) in 1997. It is based on the United Nations Declaration of Human Rights, ILO Conventions, and International Human Rights. Standards and national labor laws are formulated. It is a voluntary standard available

for third-party certification audits that specifies requirements that organizations must meet, including establishing or improving workers' rights, work environment, and effective management system.

(SA8000: 2014) It simplifies the complexity of industry and corporate regulations and creates a common standard for measuring social responsibility. It is used by any company in any industry worldwide, so it is a very useful tool for measuring, comparing and certifying corporate social responsibility. This article refers to SA8000: 2014 edition. SA8000 measures corporate social responsibility from nine aspects. Specific requirements include: child labor, forced labor, health and safety, the right to organize trade unions for freedom and collective bargaining, discrimination, disciplinary measures, working hours, wages, and management systems.

"Social Responsibility Guide: ISO26000" is a guide to social responsibility standards established by the International Organization for Standardization. This guide applies not only to global companies, but also to non-profit organizations and institutions such as governments and NGOs. The ISO26000 standard system is designed to help organizations achieve mutual trust with stakeholders by improving performance related to social responsibility. Its core part covers nine aspects of social responsibility content, including organizational management, human rights, labor, environment, fair management, consumer rights protection, community participation, social development, and stakeholder cooperation. Compared with other international social responsibility guidelines and standards, the ISO26000 content system is more comprehensive. Unlike SA8000, it is a guidance document that provides guidance and reference for the organization to assume social responsibility. It is not a mandatory requirement and management system standard and cannot be used for third-party certification. And the scope of application is wide, can be applied to various types of organizations around the world.

The China Textile and Apparel Corporation Social Responsibility Management System (CSC9000T) is a social responsibility management system established in accordance with China's national conditions and established on the basis of international conventions ratified, signed, or acceded to by China, in conjunction with relevant Chinese laws and regulations.

CSC9000T aims to stipulate the elements of an effective social responsibility management system for enterprises, which not only includes the specific requirements of social responsibility, but also covers the implementation mode of establishing a corporate social responsibility management system. CSC9000T is divided into general rules and regulations, of which the general rules are the public social responsibility code of conduct for Chinese textile and apparel companies and the general requirements of the corporate social responsibility management system, which guide enterprises to

establish their own social responsibility goals and indicators. The detailed rules are a detailed description of the general rules. The detailed rules include a total of 12 aspects, namely management system, discrimination, trade union organization and collective consultation, child labor and minor labor, forced or compulsory labor, labor contract, working hours, salary and benefits, Harassment and abuse, occupational health and safety, environmental protection and fair competition.

The "Global Compact" plan was proposed by Annan at the end of the 20th century and officially launched at the UN headquarters in July 2000. Annan called on business leaders around the world to abide by standards of common value and establish a set of conventions and agreements that are shared globally. The plan contains four aspects, ten basic contents, namely human rights, labor standards, environmental aspects and anti-corruption aspects. These principles come from the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the Rio Principles on Environment and Development. The "Global Compact" plan is the basis for many international social responsibility systems.

### **3.3 Principles for selecting indicators**

This paper follows the following basic principles when constructing the evaluation index system of public enterprise social responsibility:

(1) Guiding principles. The most fundamental purpose of constructing a public enterprise social responsibility evaluation index system is to guide public enterprises to assume social responsibilities correctly and effectively. At present, some public enterprises have realized the importance of social responsibility, but there is no effective theory and system guidance in the actual implementation process, and the actual results are not satisfactory. Therefore, when constructing the indicator system, it is necessary to follow the guiding principles and not to choose what the public enterprises have done, so as to give full play to its guiding role in fulfilling social responsibilities, and promote the public enterprises to better implement corporate social responsibilities.

(2) The principle of clarity. The author found through reading a large amount of literature that many researchers only designed evaluation indicators, but lacked the necessary explanations for the indicators, which caused deviations in the application process of enterprises. When designing indicators, this article ensures that the specific content of each indicator is explained in detail, so that stakeholders can clearly understand the meaning and definition of the indicator. There is no general and ambiguous indicator, which is evaluated for corporate social responsibility. Provide a strong basis.

(3) The principle of operability. The operability principle requires that the selected indicators are feasible during the evaluation, and it is relatively easy to collect valid data or information about the indicators, so that stakeholders can refer to them for objective evaluation of the indicators. In addition, the selection of indicators must be consistent with the principle of cost-effectiveness, and indicators with high data acquisition costs or high evaluation costs are not selected.

(4) Comprehensive and systematic principles. According to the definition and content of public corporate social responsibility, corporate social responsibility includes many aspects, including employee responsibility, consumer responsibility, environmental responsibility, and community responsibility. Therefore, the indicator system constructed should be relatively complete and comprehensive, and cannot be generalized. In addition, the contents of the index system should be mutually Together, through their specific evaluation, you can achieve a comprehensive understanding of the implementation of corporate social responsibility.

### **3.4 Evaluation Index System of Social Responsibility of Public Enterprises**

This article is based on the theory of stakeholders, based on the content of social responsibility of public enterprises, on the basis of fully considering the basic characteristics of public enterprises, targeted evaluation from the perspective of employees, consumers, partners, communities, environment and other stakeholders Indicators, establish a set of applicable public enterprise social responsibility evaluation indicator system. In order to select an evaluation index suitable for public enterprises, it is required that each index can better reflect the characteristics of public enterprises. The entire evaluation index system should be able to objectively reflect the performance of social responsibilities of the evaluated public enterprises. As each stakeholder needs to obtain information to evaluate corporate social responsibility, the corporate social responsibility management dimension is added on the basis of each stakeholder dimension. In addition, according to the specific principles and guiding principles of the index system construction, this paper not only constructs indicators to evaluate the performance of social responsibilities of public enterprises, but also makes a detailed description of the specific content contained in the indicators after each indicator to This is used as the basis for social responsibility evaluation, and stakeholders will evaluate the actual performance of social responsibility of public enterprises according to the indicators.

#### **3.4.1 Responsibility to employees**

Employees are the basic unit of an enterprise, equivalent to human cells. Employees are not only the labor force employed by the company; they are also an important

driving force for the development of the company. The overall development of the company's comprehensive strength is inseparable from employees. Therefore, employees are one of the most important stakeholders of the company. The responsibilities of the enterprise to employees are reflected in the measures taken to protect the health and safety of employees, provide employees with a good working environment, and must not force the employment or use of employees, and must not discriminate against employees, ensure equal pay for equal work, and make employees feel fair in evaluation or other aspects, according to law Reasonably stipulate working hours, provide employees with necessary vocational training, establish a reasonable salary and welfare system, and ensure employees' basic rights to participate in enterprise management. Therefore, this article refers to the ISO26000, SA8000, CSC9000T, Global Compact plan, combined with the special nature of the public enterprise and the actual situation of the enterprise, chooses "underage workers", "forced labor", "health and safety", "union rights", "employment" Indicators such as "discrimination", "working hours", "remuneration and benefits", "vocational training", and "fair assessment" are used as evaluation indicators of employee responsibilities.

(1) Minor workers. According to the laws of our country, juvenile workers refer to workers who are at least 16 years old but under 18 years old. Child labor refers to laborers under the age of 16. As a special state-owned enterprise related to people's livelihood, public enterprises are the most basic and must bear the responsibility to ensure the physical and mental health of juvenile workers. Therefore, this indicator is chosen to reflect the public enterprise's responsibility for the physical and psychological health of the minor workers.

The specific content of the indicator includes: First, there is no employment or support for the employment of child labor. Secondly, if underage employment is required, companies should ensure that they are given occupational safety education and training before taking up their jobs, so that underage workers are familiar with and master the corresponding occupational safety knowledge and skills, and training records are kept; due to minors Workers are in the stage of growth and development, and lack of certain self-protection ability, the enterprise shall not arrange for them to work in the night shift, night shift and overtime, and shall not arrange for them to engage in toxic and harmful and the fourth-level manual labor intensity stipulated by the state, to ensure that minor workers Healthy growth; the value of juvenile workers is not fully mature, and there is a lack of complete judgment in judging whether things are correct or not. Therefore, to avoid placing juvenile workers in an environment that may damage their moral beliefs, ensure that Adult workers establish positive and positive values.

(2) Forced labor. According to the provisions of the Labor Law of China, the labor relationship is a social relationship established by the laborer and the employer on the

basis of the labor contract, with the content of power and obligation, and the status of both parties of the labor relationship is equal. Therefore, enterprises must not be forced to hire and use employees. This indicator reflects the extent to which public enterprises guarantee the equal rights of employees.

In terms of hiring employees, on the one hand, public companies must not require employees to pay deposits or store ID documents when they are employed; on the other hand, they must not withhold their wages, benefits, property, and documents in order to force employees to continue working for the company. In terms of the use of employees, first, employees should work overtime on the basis of their own voluntariness, and the company must not force employees to work overtime by any means; second, companies should ensure the health and safety of employees, all actions that endanger employees' health and safety are Violation of corporate social responsibility. Enterprises shall not force employees to do any work that does not comply with safety regulations and standards and work activities that harm the health of employees: Third, as an equal employment relationship, the company shall respect all employees and protect employees from physical and mental harm. Do not participate in or tolerate corporal punishment, mental or physical coercion and verbal insults against employees, and do not treat employees in a brutal and inhuman manner.

(3) Health and safety. The health and safety of employees is the foundation of enterprise production and operation. In recent years, employee safety accidents have occurred frequently, the proportion of employees suffering from diseases has become higher and higher, and the trend of getting younger has become more and more obvious, and the health of employees has been seriously threatened. As the wealth of an enterprise, employees' health and safety issues should be given sufficient attention, and ensuring the health and safety of employees should become an important responsibility that enterprises must bear. The public welfare of public enterprises requires them to assume wider and stricter responsibilities in terms of employee health and safety. This indicator reflects the degree of public health enterprise's guarantee of employee health and safety.

The evaluation of this indicator has the following six dimensions. First, the dimensions of the company's work injury rate and employee occupational disease incidence rate. Enterprises should strive to reduce the incidence of employee injuries and occupational diseases, and ensure that both are lower than the industry average released by official or third parties. Try to reduce health and safety incidents involving employee casualties, and ensure that all incidents have complete written records. Second, the dimension of safety and health standards. In this dimension, first, companies should implement standards that are harmful to employees' health that are superior to national or industry standards, and reduce the degree of hazards to

employees' health; second, companies must develop comprehensive labor protection systems and standards, and Strictly follow the system and standards; third, the enterprise canteen should strictly implement the national health standards to ensure food safety. Third, the dimension of employees' working environment. Enterprises should take effective measures to provide employees with a safe and healthy working environment, and reduce occupational injuries to employees from the external environment. Fourth, the dimension of working conditions. Enterprises should strive to create working conditions for employees to protect their health and safety. Enterprises should provide employees with appropriate personal protective equipment for free, and take effective measures to pay attention to the special protection for women during menstruation, pregnant women, breastfeeding and menopause. At the same time, enterprises should provide employees with potable hot water and spacious and clean toilets. Every year, the health check of employees is selected free of charge, the safety education and training dimension. Enterprises should regularly provide employees with effective health and safety training, especially before new employees, new equipment, new technologies, and new processes are put into production. Sixth, the mental health dimension of employees. Carry out job rotation regularly, and try to avoid the monotonous and repetitive work from adversely affecting employees' psychology.

(4) Trade union rights. Trade unions are social and economic contradictions, mainly the product of contradictions in labor relations, and at the same time, they are also an important means for enterprises to implement democratic management. Employees participate in trade unions on the one hand to protect their own interests from being violated; on the other hand, they participate in the management activities of enterprises through trade unions. As a state-owned enterprise, public enterprises should conscientiously implement China's democratic system to ensure that employees' rights and interests are not infringed.

The specific content of the indicator includes: guaranteeing the employees' right to join the union voluntarily; guaranteeing the right of the union to perform their duties, and making efforts to facilitate this. Enterprises shall not interfere in the establishment, operation and management of trade unions, and shall not discriminate, harass, combat, coerce and retaliate against trade union members and their representatives. When the trade union raises objections to the implementing regulations and major issues, the enterprise shall revise and improve it through equal consultation with the trade union, and cooperate with the trade union to carry out inquiries, consultations, mediation and arbitration in labor disputes. In addition, enterprises must not refuse or delay collective bargaining with trade unions and sign collective contracts for no reason.

(5) Employment discrimination. In recent years, there have been many discriminations against employees in the employment process, such as discrimination in household registration, gender and age discrimination, and discrimination in marital

status, etc., which have seriously affected employment equity. Eliminating employment discrimination and ensuring fair employment are an important part of public enterprises' responsibilities to employees. Therefore, the "employment discrimination" indicator is chosen to reflect the company's maintenance of employment equity.

On the one hand, companies must not discriminate against applicants or employees based on ethnic, regional or social origin, origin, disability, sexual orientation, marital status, group age, or age, in matters such as employment, training, promotion, dismissal, or retirement. In addition to job types or positions that are not suitable for women, refusing to hire women or raising employment standards for female employees on the grounds of gender, labor contracts, service agreements, or corporate rules and regulations must not contain content that restricts female employees from marrying and giving birth; enterprises have no right to interfere with employees' exercise of their right to abide by beliefs and customs; public enterprises often have various forms of employment such as full-time workers, collective workers, and labor dispatch workers. Therefore, in terms of employment, equal pay for equal work should be ensured.

(6) Working hours. The employees have created considerable material wealth for the enterprise through physical and mental work during working hours. However, the working hours of employees should be within their physiological tolerance, otherwise it will inevitably seriously affect the physical and mental health of employees, and even cause employee casualties. Therefore, this indicator reflects the company's respect for employees' right to rest.

The specific content of this indicator includes: The enterprise should strictly implement the relevant provisions of the Labor Law, the system working hours per week does not exceed 44 hours, and at least one day off per week. The extension of working hours of an enterprise must be negotiated with the labor union and laborers, no more than 1 hour per day, and no more than 36 hours. The evaluation of working hours, in addition to the daily working hours, also includes the implementation of the employee vacation system. On the one hand, enterprises should strictly implement the statutory holiday leave system, and systematically implement the paid holiday system to ensure employees' normal holidays. Actively implement flexible working system under conditions.

(7) Salary and benefits. Salary and benefits are an important part of the responsibility of public enterprises to employees. It reflects the company's protection of employees' lives. In addition, actively fulfilling responsibilities for employees' salaries and benefits can improve employees' happiness index, have a good incentive effect on employees, and enhance employees' centripetal force and cohesion.

The specific contents of this indicator include: First, enterprises shall not deduct work for disciplinary purposes. Second, in the case of the implementation of the



commission wage system, enterprises should ensure the legality of their labor quotas and remuneration standards. Third, for overtime wages for employees, enterprises must pay overtime wages at a rate specified by the state or collective bargaining agreements. China's "Labor Law" clearly stipulates that employees who work overtime at normal times shall not be less than 150% of their wages; if they work overtime on rest days, if they do not arrange compensatory leave, they shall not be less than 200% of their wages; Overtime on statutory holidays, the overtime pay shall not be less than 300% of the wage. Fourth, enterprises should ensure that employee welfare funds are fully drawn, regulated and used reasonably, and collective welfare programs are practical. Fifth, carry out rescue activities for employees who are in financial difficulties due to illness, disaster, accidental injury, etc., fully reflecting the company's care for employees.

(8) Vocational training. The development of employees is an important factor to ensure the stability of enterprise employees. Employees hope to improve their professional abilities through training and get better development in the enterprise. Therefore, enterprises should provide training opportunities for employees to improve their quality and ability, so as to meet the needs of employees for self-realization. The "vocational training" indicator reflects the company's responsibility for the improvement of staff quality and future development.

The specific content of this indicator includes: enterprises should ensure sufficient training funds, and the training is mainly arranged within the system working hours. In terms of training content, it is not only limited to the skills and safety training related to the current job, but also the training content set up for the career development, re-employment and happy life of employees. In addition, enterprises should not only ensure that employees are provided with appropriate training, but also strive to improve the training effect, so that employees feel the training effect is good and the enthusiasm for learning is high. Utilities should also take effective measures to care about the career development of employees, actively organize employees to participate in vocational skill appraisal and professional title assessment, and encourage employees to continuously improve their professional skills and acquire higher qualification skills.

(9) Fair assessment. Performance appraisal refers to the process of collecting, analyzing, evaluating, and giving feedback on the performance and work results of the employees on the job based on the established standards. The results of the assessment are usually used as the basis for employees to receive labor compensation, training and promotion. A fair assessment can ensure an objective and fair evaluation of employees, and enable employees to obtain remuneration, training opportunities, or promotion development based on the assessment results. However, most public enterprises start to evaluate employees late, the evaluation system is not perfect, the evaluation lacks fairness, and employees are not satisfied with the existing evaluation system of the enterprise. Therefore, in order to guide enterprises to better implement fair assessment

responsibilities, this index is specifically included in the index system of responsibility to employees.

The evaluation of this indicator is carried out from the following four dimensions: First, the content of the assessment. The enterprise should only evaluate the job responsibilities to avoid decoupling the assessment indicators from the job responsibilities. And the assessment content focuses on employees' contributions to the enterprise, with emphasis on employees' achievements, efficiency, effectiveness, and compliance with work processes. Second, the assessment criteria. The enterprise should set the assessment standard reasonably, and it can be achieved through hard work, and not set too high a standard. The evaluation standards should pursue relative stability, emphasize fairness, and ensure that the evaluation standards are set for positions and do not vary from person to person. Third, the application of assessment results. The assessment results should be used as the basic data of enterprise human resource management. Fourth, the assessment method. Enterprises should adopt a positive assessment method, avoid simple deductions, and avoid the final elimination method.

When I consulted the references, I found that ISO26000, SA8000, CSC9000T, the Global Compact Program and other research results included employee salary payment rate, employee salary standard and social insurance payment into the evaluation index system, and the index system constructed in this paper The above content is not included, mainly based on the following considerations:

First of all, the salary standards of employees in public enterprises meet the requirements of relevant laws and regulations of China, and are not lower than the minimum wage standards of the industry, and can pay employees' wages on time and in time, and ensure that they pay social insurance and housing provident funds in full for employees. Including it in the evaluation index system cannot give full play to its guiding significance for enterprises to fulfill their social responsibilities.

In addition, the evaluation indicators for employee responsibilities constructed in this paper have increased fairness assessment indicators compared to ISO26000. SA8000, CSC9000T. Global Compact Program and other research results. Using fair assessment as an indicator of corporate social responsibility evaluation can, on the one hand, increase the importance attached by public enterprises to performance assessment, on the other hand, it can guide public enterprises to establish a complete, reasonable, and effective assessment system, give full play to the incentive role of assessment, and encourage enterprises Establish a more equitable distribution and promotion system to protect the interests of employees to a greater extent. In the working time index, the actual situation in China was added, and related contents such as paid leave and flexible working time system were added, and the working hours of the system were modified

in accordance with relevant laws and regulations of China, so that the evaluation index system was more in line with China's actual situation and better play its guiding role.

### 3.4.2 Responsibility to consumers

Consumers are an important group of stakeholders in public enterprises. And there is a special relationship between public enterprises and their consumers. On the one hand, the industries involved in public enterprises are closely related to the production conditions and quality of life of the public. Most of the products and services provided are necessary for the daily life of the public, such as water, electricity, gas, and public transportation. This requires public enterprises to ensure the continued stability, safety and reliability of the public products and services provided. And basically, every social entity needs to consume these products, which determines that the objects served by public enterprises are all consumers, with a wide range of services and many consumers. On the other hand, consumers are not selective about the products and services provided by public enterprises. The industry in which public utilities are located belongs to a natural monopoly industry. Consumers have little choice for their products, and it is difficult to find alternatives, or the cost of choosing equivalent alternatives is too high. This determines what products are provided by public utilities and what to propose. Consumers must accept the harsh conditions. Based on this, public enterprises should assume more complicated and stricter social responsibilities to consumers. The responsibilities of public enterprises to consumers are reflected in improving corporate integrity, providing consumers with safe and high-quality products and services, ensuring consumers, improving corporate service quality and complaint handling mechanisms, and protecting consumer privacy. To this end, this article designed a series of indicators, including "integrity and civilized marketing", "consumer safety protection", "consumer service", "consumer information protection" and so on.

(1) Integrity and civilized marketing. Honest and civilized marketing is the most basic social responsibility of public enterprises to consumers. Public enterprises are strongly charitable. Its biggest feature is the publicity and public welfare of its social services, and the foundation of its existence is to provide public services to the society. However, public utilities are located in a natural monopoly industry, and there are only one or a few operators in their related industries. At the same time, the consumer groups of public utilities are large and stable, which makes public utilities have sufficient ability to make profits. To this end, public enterprises should ensure that they are honestly marketed and civilized to consumers, avoiding the use of favorable factors of monopoly and people's livelihood and constantly pursuing maximum profit. Therefore, this indicator is selected to evaluate consumer responsibilities of public enterprises.

The specific content of this indicator includes: Enterprises should provide complete,

transparent, and easy-to-understand marketing information for consumers to obtain easily. In terms of product or service advertising, companies should adhere to the principle of integrity, not exaggerate, and pursue the accuracy, simplicity, and beauty of advertising. Provide consumers with a simple and clear price system, easy for consumers to understand. Instead of using SMS and phone marketing, on-site marketing should maintain an appropriate distance from consumers.

(2) Consumer safety protection. The products and services provided by public enterprises are necessary for consumers' daily lives. Therefore, public enterprises should ensure the safety of the products and services they provide and ensure the safety of consumers and other personnel. This indicator reflects the responsibility of public enterprises for consumer safety protection.

The specific contents of this indicator include: Under normal and reasonably foreseeable use conditions, companies should ensure that products and services are safe for users and other personnel, property, and the environment; for products and services that may endanger the safety of people and property, A clear warning should be given. Enterprises should continue to take measures to improve their safety standards and protection levels. After the product is sold, if there is an unanticipated hazard or there are serious defects, quick and effective measures should be taken to contact the consumer, stop them from using the product, and inform the effective protective measures. Enterprises should take measures to prevent products from becoming unsafe due to improper storage and use after being handed over to consumers.

(3) Consumer services. Consumer service is the core responsibility of public enterprises to consumers. The public welfare and livelihood of public enterprises determine that they carry out any activities, and any decision should be made with the main objective of improving the quality of consumer services. Consumer service indicators reflect the quality of services that companies provide to consumers.

The indicator includes two aspects: one is product sales and service, and the other is product after-sales service. In terms of product sales and services: enterprises should ensure the convenience and accuracy of fees and payment, so that urban residents can't leave the community while paying, and rural residents can't leave the village. Reasonably plan the layout of service outlets, and strive to achieve convenient and fast access to services for consumers. After-sales service and complaint handling: Simplify the complaint procedures, add complaint channels, facilitate consumer contact and complaints, and strive to improve the speed of complaint reception and handling. Simplify the after-sales service appointment procedure, strive to shorten the waiting period, and provide a sufficient and effective after-sales support and consulting service system. Dispute resolution, conflict resolution, and compensation procedures based on

national or international standards are used. These procedures should be exempt from consumers or charge only a minimum fee. Consume and solicit questions, opinions and suggestions about products and services on a regular basis, and hire some consumers as informants and supervisors.

(4) Consumer information protection. Consumer information belongs to consumer privacy. Due to the relevant regulations on the sale of products and services, consumers need to provide their relevant information to the enterprise when purchasing products and services. It is the responsibility of the enterprise to properly keep consumer information and avoid the disclosure of consumer privacy.

The specific contents of this indicator include: First, limit the scope of companies' collection of consumer information, and only collect the information necessary to provide products and services. Second, when collecting consumer information, companies should clearly state the purpose of collecting the information. Third, strict confidentiality of information within the enterprise should not be leaked, sold, or abused. Unless required by law, it must not be used for purposes other than those specified.

#### 3.4.3 Responsibility to partners

The partners of public enterprises mainly include their upstream enterprises and suppliers. Upstream enterprises mainly refer to enterprises that provide raw materials for public enterprises. For example, the suppliers of power supply enterprises are power generation enterprises, the upstream enterprises of gas supply companies are natural gas mining enterprises, and the upstream enterprises of heating enterprises are coal enterprises. Suppliers include equipment suppliers or raw material suppliers. To provide raw materials and equipment, partners provide a material basis and guarantee for enterprises. At the same time, the cost of materials and equipment directly determines the size of the operating costs of public enterprises. Partners are important stakeholders of enterprises. The responsibilities of an enterprise to its partners are mainly manifested in establishing a stable cooperative relationship with it; standardizing the enterprise's bidding system, ensuring fairness and justice in bidding, and strengthening procurement supervision. Therefore, this article selects indicators such as "stable cooperation" and "standard bidding" to evaluate the performance of public enterprises' responsibilities to partners.

(1) Stable cooperation. Establishing a stable cooperative relationship with partners is the most basic responsibility of public utilities. This indicator reflects the stability of the relationship between the enterprise and its partners.

The main contents of this indicator include: First, in order to better serve consumers,

companies should carefully choose business partners; appropriate measures should be taken to restrain the bad behaviors of partners. Secondly, enterprises should treat partners and potential partners fairly; treat partners well, seriously execute contracts with partners, and help partners solve difficulties with legal means within their abilities.

(2) Standardize bidding. Most public utilities use tenders to purchase equipment or raw materials. Therefore, establishing a standard tendering system to ensure fairness, openness and fairness in the tendering process is the responsibility that public utilities should bear to their partners.

The content of this indicator includes: enterprises should establish a perfect and standardized bidding system to guide enterprises in bidding; comprehensive, thorough and detailed disclosure of qualification performance conditions, price calculation methods, technical and commercial price weights, evaluation elements, and authorization in the bidding documents Principles and other important rules. And in the procurement process, organize supervisors to carry out all-round supervision and management of all aspects of procurement to prevent violations of laws and regulations.

#### 3.4.4 Responsibility to the community

Stakeholder theory believes that the community is one of the important stakeholders of the enterprise. ISO26000 clearly states that a community refers to a residential area or other social settlement that is geographically close to the location of the enterprise or the area affected by the enterprise. As a result, public enterprises always exist in certain communities, and their production and operation activities will inevitably have a certain impact on their communities. Therefore, enterprises should fully consider the interests of the community and assume their various responsibilities to the community. The responsibilities of public enterprises to the community are mainly reflected in active participation in community activities, taking measures to promote the development of community culture and education, and actively creating employment and income for the community. Therefore, this article selects "community participation", "cultural science and education", "employment creation" and "income creation" as the evaluation indicators of community responsibility.

(1) Community participation. As a part of the community, the enterprise actively participates in community activities and uses the resources and advantages of the enterprise to promote community development is the responsibility of the enterprise to the community.

The specific content of the "community participation" indicator includes: Enterprises should actively consult with community representatives to seek consensus

on activities and projects that may affect the community. Committed to promoting public interest and promoting community development, properly participating in community-held activities, and encouraging and supporting employees to devote themselves to community volunteer services. Give full play to your own advantages and characteristics, and try your best to devote yourself to the disaster relief activities of the community.

(2) Popular science and education. This indicator reflects the contribution of public enterprises to the popular science and education of the community.

Its specific contents include: Recognizing and respecting local culture and cultural traditions, especially when corporate activities affect them. Enterprises should strive to establish the concept of taking science popularization in the industry as their duty, adopt videos, pictures, lectures and other methods to carry out scientific popularization activities, promote industry-specific technologies, processes, production environments, products and services, and regularly open free receptions to visit and expand the community. The breadth of scientific knowledge. Enterprises should provide free scientific practice activities to elementary and middle schools and their students in the form of scientific practice bases on a regular basis to cultivate students' scientific practice abilities. Implement an internship system and actively provide internship opportunities for students in colleges and vocational schools.

(3) Employment creation. The current employment situation is becoming more and more serious, the domestic economic development is slowing down, the overall level of employment is declining, and the development of urbanization has put great pressure on labor transfer and employment. As a state-owned enterprise that controls the lifeline of the national economy, public enterprises should strive to create employment under the current severe employment situation and make contributions to community employment and personnel. This indicator reflects the enterprise's contribution to alleviating the employment pressure of the community.

The specific content of the indicator includes: enterprises should take active measures to avoid large-scale layoffs; consider the impact of technology selection on job creation, and select the technology that can maximize job creation when long-term economic feasibility; Next, try to receive or help the disabled to find employment. In addition, the National Vocational Skills Appraisal Center and industry associations should cooperate to actively organize social-oriented functional skill appraisal.

(4) Revenue creation. As a public company that is a member of the community, it uses the company's human, material, and financial resources to provide opportunities for local suppliers. Increasing the income of the community is both a business-to-community report and a corporate-to-community responsibility. On the one hand, under

the same circumstances, enterprises should consider providing priority to local suppliers; on the other hand, enterprises can create opportunities to enhance the ability of suppliers of vulnerable groups in the community to enter the enterprise value chain, thereby creating more income for the community.

#### 3.4.5 Responsibility for bad environment

With the rapid development of economy and society, serious environmental pollution problems, coexistence of resource shortages and waste, China's ecological and environmental situation is becoming more and more severe, which has already caused serious impacts on social and economic life and has also affected the lives and health of the people. Security poses a huge threat. Faced with such a serious situation, China is paying more and more attention to environmental governance and protection of the ecological environment, and it is imperative to assume responsibility for solving environmental pollution problems. In the current general situation of building a resource-saving and environment-friendly society, companies must actively assume environmental responsibility. The responsibility of public enterprises for the environment is manifested in taking measures to prevent pollution, increase the efficiency of resource use, strive to protect and improve the ecological environment, and achieve sustainable economic, social, and environmental development. In order to reflect the fulfillment of corporate environmental responsibility, the indicators are selected to measure "prevention of pollution", "resource conservation" and "environmental protection".

(1) Prevent pollution. Corporate responsibility for the environment includes two aspects, one of which is to protect the environment and prevent pollution. For the protection of the environment, first of all, we should take control from the source and actively take measures to prevent pollution. For inevitable pollution and waste, enterprises should ensure that they are properly disposed of. In addition, enterprises should measure, record and report important sources of pollution and the reduction of pollution, water consumption, waste and energy consumption in a timely manner, and urge enterprises to continuously improve. Implement a contingency plan for pollution incidents, give full play to the role of various stakeholders, and involve workers, partners, authorities, and communities.

(2) Resource saving. Waste of resources is an important factor leading to the destruction of the current ecological environment. The corporate responsibility for the environment is also reflected in the need to conserve resources, and actively advocate and practice energy-saving production and cleaner production. Therefore, the "resource saving" indicator is selected to reflect the company's responsibility for effective use of resources and sustainable development.



The content of this indicator mainly includes: taking resource efficiency measures, saving energy, water and other resources, and considering adopting best practice indicators. Use renewable energy and green energy as much as possible to replace or supplement non-renewable energy, improve the use of clean energy; use recycled materials as much as possible in the production and operation of enterprises, and promote the recycling of resources. Actively develop and produce resource-saving products to reduce resource consumption.

(3) Environmental protection. To provide products and services to consumers, public enterprises need to build corresponding networks or other infrastructure. During the construction process, there will inevitably be conflicts with the ecological environment. Therefore, public utilities should assume responsibility for ecological environmental protection. During operation or construction, priority is given to protecting natural ecosystems to avoid damage to them by corporate activities, followed by efforts to improve and restore ecosystems. Integrate the protection of natural habitats, wetlands, forests, wildlife corridors, protected areas and agricultural land into the development process of construction projects; give priority to the selection of products that pay attention to environmentally friendly suppliers, and continue to increase the proportion of such products used to encourage supply To protect the environment.

#### 3.4.6 Responsibility to the government

As a state-owned enterprise that controls the lifeline of the national economy, public enterprises are not only subject to government regulation, but also receive government subsidies. They are an important force for maintaining social stability and security. Therefore, public enterprises should be responsible to the government. The responsibilities of public enterprises to the government are reflected in respect for human rights, active anti-corruption, efforts to eliminate corruption, efforts to reduce costs, and lower social operating costs. Therefore, this article selects "human rights protection", "anti-corruption", "cost price" and other indicators to measure it.

(1) Human rights protection. Human rights refer to the rights that people should enjoy. According to the content of rights, human rights can be divided into citizens' political rights and economic, social, and cultural rights. Human rights protection is manifested in two aspects, one is direct protection, and the other is indirect protection. Therefore, the evaluation of this indicator is also carried out from two aspects. One is that the companies themselves support and respect the human rights concept of the Chinese government and strive to avoid human rights violations; the second is to avoid collusion with other companies that violate human rights, and not to provide any entities with goods and services that violate human rights, and not to violate any human rights Organizations conduct business dealings.

(2) Against corruption. Corruption not only disrupts the normal operation processes of the government and enterprises, but also leads to a serious imbalance in the distribution of benefits and affects social harmony and stability. As an enterprise related to national economy and people's livelihood and related to the development of the national economy, public enterprises should set an example and actively bear the responsibility of anti-corruption. This indicator reflects the anti-corruption efforts of enterprises.

The specific contents of this indicator include: first, establish an effective system to identify corruption risks, prevent corruption, and firmly resist corruption; second, give full play to the role of employees in anti-corruption, support, train and motivate employees to help eliminate corruption; third To establish an anti-corruption personnel protection mechanism to ensure that those who report corruption and follow-up actions will not be retaliated against.

(3) Cost price. The products provided by public enterprises are necessary for the production and life of every social subject. Its operating costs are related to the operating costs of the entire society, including the operating costs of enterprises and the living costs of the people. As a state-owned enterprise that provides public services to the society, public enterprises have achieved their goal of reducing the cost of social operations by striving to reduce their own costs. Due to the special nature of public enterprises, the government must adopt price controls on public enterprises, which makes public enterprises strictly implement government price policies.

The specific content of this indicator includes: actively taking measures to reduce social costs; financial transparency and transparency, especially the amount of cost items; conscientiously implementing the government's price policy and charging policy; and taking active measures to strive for government subsidies.

#### 3.4.7 Corporate Social Responsibility Management

Stakeholders need to refer to the corresponding data and relevant information to evaluate the implementation of corporate social responsibility. This requires companies to establish a complete corporate social responsibility management system. Therefore, this paper increases the dimensions of corporate social responsibility management on the basis of stakeholder dimensions. The social responsibility management system includes two aspects, one is the social responsibility team, and the other is the social responsibility supervision. Therefore, this article evaluates it from two aspects.

(1) Social responsibility team. The social responsibility team is the main body of corporate social responsibility management. Enterprises should really play the main role of the social responsibility team in their social responsibility management, relying on the team to strengthen the construction of corporate social responsibility and risk

management.

The indicator specifically includes the following: the company should establish a social responsibility management team to implement the corporate social responsibility concept, this team should include at least employee representatives and senior managers; organize internal training on corporate social responsibility, evaluate the effectiveness of training, and record training content. Publish the annual corporate social responsibility practice report to show the company's fulfillment of social responsibility. The team should discover and evaluate the corporate social responsibility risks, provide the senior management with a written evaluation report and recommend solutions in a timely manner. Guarantee the basic rights of the team, including the right to collect information, request or invite relevant parties to participate in research, define, analyze or solve risks. The team also needs to track and supervise the risk resolution process, evaluate and publish the resolution results, and the results can be freely obtained by all employees and stakeholders. Establish corresponding systems and procedures to carry out information collection and evaluation of suppliers' fulfillment of social responsibilities, to avoid supplier's actions affecting the company's social responsibility practices; to influence these at the appropriate time and place based on corporate capabilities, resources, and priority procedures entity.

(2) Social responsibility supervision. In addition to relying on social responsibility teams, corporate social responsibility construction also needs to establish an effective and effective supervision mechanism to comprehensively supervise the performance of corporate social responsibility. The evaluation of social responsibility supervision indicators aims to ensure that enterprises implement social responsibility supervision and prevent Supervision is formal.

The specific content of the indicator includes that the company should issue a statement in an appropriate way, explaining the company's social responsibility concept; establish a written procedure to ensure that employees and stakeholders can make recommendations, evaluations, reports, or complaints about the company's performance of social responsibility. The above acts were retaliated against. Invite third-party organizations to certify corporate social responsibility performance. In response to the company's fulfillment of social responsibilities, it seeks the opinions and suggestions of the government authorities and industry associations, and accepts government supervision and management.

In order to ensure the rationality and applicability of the indicators, this paper selects samples from enterprises, experts and various stakeholder groups for public enterprise social responsibility indicators to conduct a questionnaire survey. According to the selected frequency of the indicator, the selected frequency is significantly lower.

Interview experts and corporate representatives. Combined with the results of the questionnaire survey and interviews, the selected indicators with significantly lower frequency were deleted, and a public enterprise social responsibility evaluation indicator system was finally formed.

Based on the results of the questionnaire survey and interviews, this article deletes the two indicators of “minor workers” and “human rights protection”. On the one hand, the low frequency of the selection of the above two indicators means that companies, experts and various stakeholders believe that these indicators are not important to public enterprises in fulfilling their social responsibilities relative to other indicators; on the other hand, through interviews with experts and enterprise representatives It is understood that there is no phenomenon of hiring child labor and juvenile labor in public enterprises in our country, nor any violation of human rights or helping other companies violate human rights. Therefore, these indicators have no guiding significance for public enterprises to fulfill their social responsibilities. In addition, the protection of human rights when companies fulfill their social responsibilities is mainly the protection of the rights of employees and consumers, and the indicators of responsibility for employees and consumers in the index system designed in this article have fully reflected the rights of employees and consumers. protection of. And in order to ensure the distinction between public corporate social responsibility and general corporate social responsibility, the evaluation index system should not set too many indexes. Too many indicators will reduce the distinction between the two companies.

Based on the above analysis, the public enterprise social responsibility evaluation index system is finally formed, as shown in Table 3.1.

Table 3. 1 Evaluation Index System of Social Responsibility of Public Enterprises

Level 1 indicators	Level 2 indicators	Indicators necessary
Responsibilities for employees	Forced labor	<p>Enterprises should not have the following forced employment and use of employees:</p> <ol style="list-style-type: none"> <li>1. Require employees to pay deposits or store identification documents when they are employed;</li> <li>2. In order to force employees to continue to work for the enterprise, withhold their wages, benefits, property or documents;</li> <li>3. Force employees to work overtime;</li> <li>4. Force employees to carry out work that does not comply with safety regulations and standards and work behaviours that damage health and dignity</li> </ol>
	health and safety	<ol style="list-style-type: none"> <li>1. The occupational injury rate is not higher than the industry average announced by the official or third party;</li> <li>2. The incidence of occupational diseases is not higher than the industry average published by official or third parties;</li> <li>3. Implement hazardous substance standards that are detrimental to employee health that are superior to national or industry standards;</li> <li>4. Take effective measures to provide employees with a healthy and safe working environment, and strive to reduce occupational injuries;</li> <li>5. Efforts to reduce health and safety incidents involving employee casualties, all incidents have complete written records;</li> <li>6. Provide effective health and safety training for employees on a regular basis, especially before new employees, new equipment, new technologies, and new processes are put into the production process, and keep training records;</li> <li>7. Provide employees with appropriate personal protective equipment free of charge;</li> <li>8. Take effective measures to pay attention to the special protection for menstrual, pregnant, lactating and menopausal women</li> </ol>

	Union rights	<ol style="list-style-type: none"> <li>1. Guarantee employees' right to join the union freely and voluntarily;</li> <li>2. To ensure the right of trade unions to perform their duties, and to facilitate this;</li> <li>3. Do not interfere with the establishment, operation and management of trade unions, and do not discriminate, harass, fight, coerce and retaliate against union members and their representatives;</li> <li>4. Not refusing or delaying collective bargaining and signing of collective contracts with trade unions for no reason;</li> <li>5. When the trade union raises objections to the implementing regulations and major issues, the enterprise shall revise and improve the trade union through equal consultations, and cooperate with the trade union to carry out inquiries, consultations, mediation and arbitration in labour disputes.</li> </ol>
Responsibilities for employees	Employment discrimination	<ol style="list-style-type: none"> <li>1. In employment, training, promotion, dismissal or retirement, there is no discrimination against applicants or employees based on ethnic, regional or social origin, origin, disability, sexual orientation, marital status, group membership, or age;</li> <li>2. Do not interfere with employees' exercise of their right to abide by beliefs and customs;</li> <li>3. In addition to the types of jobs or positions that are not suitable for women as stipulated by the state, refuse to hire women or raise the recruitment standard for female employees on the grounds of gender. There are no restrictions on labour contracts, service agreements or enterprise rules and regulations. content;</li> <li>4. Ensure equal pay for equal work.</li> </ol>
	operating hours	<ol style="list-style-type: none"> <li>1. Actual system working hours: no more than 44 hours per week, at least one day off per week;</li> <li>2. The extension of working hours must be negotiated with the labour union and laborers, not exceeding one hour per day and not exceeding 36 hours per month;</li> <li>3. Strictly implement the legal holiday system;</li> <li>4. Humanely and systematically implement the paid vacation system;</li> <li>5. Actively implement flexible working hours system under conditions.</li> </ol>

Responsibilities for employees	Fair assessment	<ol style="list-style-type: none"> <li>1. The content of the assessment should be limited to job responsibilities;</li> <li>2. The assessment content should focus on the employee's contribution to the enterprise, with emphasis on the employee's performance, efficiency, effectiveness, and compliance with the work process;</li> <li>3. The setting of the assessment standard should be reasonable and can be achieved through hard work;</li> <li>4. The assessment standard should pursue relative stability, emphasizing fairness, and it is the post assessment standard, not different from person to person;</li> </ol>
	Integrity Civilization Marketing	<ol style="list-style-type: none"> <li>1. Marketing information of products or services: complete, transparent and easy to understand, easy for consumers to obtain,</li> <li>2. Product or service advertising: adhere to the principle of good faith, do not exaggerate, pursue accuracy, conciseness and beauty;</li> <li>3. The price system of products and services is simple and clear, which is easy for consumers to compare;</li> <li>4. SMS and telephone marketing are not used, and on-site marketing keeps an appropriate distance from consumers;</li> </ol>
Responsibility for consumers	Consumer safety protection	<ol style="list-style-type: none"> <li>1. Under normal and reasonably foreseeable conditions of use, ensure that products and services are safe for users and other personnel, property, and the environment; products and services that may jeopardize personal and property safety should be clearly warned;</li> <li>2. Continue to take measures to improve safety standards and protection levels;</li> <li>3. After the product is sold, if there are unforeseen hazards or serious defects, quick and effective measures should be taken to contact consumers to stop the use of the product and inform the effective protective measures.</li> </ol>

Consumer services	<ol style="list-style-type: none"> <li>1. Guarantee charges, convenience and accuracy of payment;</li> <li>2. Reasonably plan the layout of outlets, and strive to expand the distribution of outlets;</li> <li>3. Simplify the complaint procedure, add a complaint channel, facilitate consumer contact and complaint, and strive to improve the speed of complaint reception and processing;</li> <li>4. Simplify the after-sales service appointment procedure, strive to shorten the waiting period, and provide sufficient and effective after-sales support and consulting service system;</li> <li>5. Use dispute resolution, conflict resolution and compensation procedures based on national or international standards.</li> </ol>
Consumer Information Protection	<ol style="list-style-type: none"> <li>1. Limit the scope of collecting consumer information, and only collect the necessary information to provide products and services;</li> <li>2. When collecting consumer information, clearly state the purpose of collecting information;</li> </ol>
Responsibility for partners	<p style="text-align: center;">Stable cooperation</p> <ol style="list-style-type: none"> <li>1. In order to better serve consumers, choose business partners carefully;</li> <li>2. Treat partners and potential partners fairly,</li> <li>3. Take appropriate measures to restrain the bad behaviour of the partners;</li> <li>4. Treat partners well, seriously execute contracts with partners, and help partners resolve difficulties with legal means within their abilities.</li> </ol>
	<p style="text-align: center;">Standard tender</p> <ol style="list-style-type: none"> <li>1. Establish a perfect and standardized bidding system;</li> <li>2. In the bidding documents, disclose the important rules of qualification performance conditions, price calculation methods, technical business price weights, evaluation elements, authorization principles and other important rules in a comprehensive, thorough and detailed manner;</li> <li>3. Organize inspectors to supervise and manage all aspects of procurement.</li> </ol>



Level 1 indicators	Level 2 indicators	Indicators necessary
Responsibility to the community	Community Involvement	<ol style="list-style-type: none"> <li>1. For activities and projects that may affect the community, actively consult with community representatives to seek consensus;</li> <li>2. Committed to promoting public interests and promoting community development, properly participating in community-sponsored activities, encouraging and supporting employees to devote themselves to community volunteer services</li> <li>3. Make full use of your own advantages and characteristics and try your best to devote yourself to the disaster relief activities of the community.</li> </ol>
Responsibility to the community	Culture and Education Science	<ol style="list-style-type: none"> <li>1. Recognize and respect local culture and cultural traditions, especially when corporate activities affect them;</li> <li>2. Take industry science as its own responsibility, adopt video, pictures, lectures and other methods to carry out scientific popularization activities, publicize industry-specific technologies, processes, production environments, products and services, and regularly open the factory area to receive free visits and learning;</li> <li>3. Provide free scientific practice activities for elementary and middle schools and their students in the form of scientific practice bases;</li> <li>4. Implement an internship system and actively provide internship opportunities for students in colleges and vocational schools.</li> </ol>
	Job creation	<ol style="list-style-type: none"> <li>1. Consider the impact of technology selection on job creation, and choose the technology that maximizes job creation from a long-term economically feasible situation;</li> <li>2. Take positive measures to avoid large-scale layoffs;</li> <li>3. In cooperation with the National Vocational Skills Appraisal Centre and industry associations, actively organize social-oriented vocational skill appraisal work;</li> </ol>

	Income creation	<ol style="list-style-type: none"> <li>1. Under the same circumstances, consider giving priority to local product and service providers;</li> <li>2. Create opportunities to enhance the ability of suppliers of vulnerable groups in the community to enter the value chain of the enterprise.</li> </ol>
Responsibility for the environment	Prevent pollution	<ol style="list-style-type: none"> <li>1. Implement measures aimed at preventing pollution and waste, and ensure proper treatment of unavoidable pollution and waste;</li> <li>2. Measure, record and report important sources of pollution and reduction of pollution, water consumption, waste and energy consumption;</li> <li>3. Implement a pollution accident emergency plan to involve workers, partners, authorities, and communities.</li> </ol>
	Save resources	<ol style="list-style-type: none"> <li>1. Take resource efficiency measures to save energy, water and other resources, and consider adopting best practice indicators;</li> <li>2. When possible, supplement or replace non-renewable resources with renewable and green resources;</li> <li>3. Use recycled materials and promote resource reuse as much as possible;</li> <li>4. Actively develop and produce resource-saving products.</li> </ol>
	Environmental protection	<ol style="list-style-type: none"> <li>1. Give top priority to avoid damage to natural ecosystems, followed by restoration of ecosystems;</li> <li>2. Integrate the protection of natural habitats, wetlands, forests, wildlife corridors, protected areas and agricultural land into the development process of construction projects;</li> <li>3. Gradually increase the use ratio of products from environmentally-friendly priority suppliers.</li> </ol>
Responsibility to the government	Against corruption	<ol style="list-style-type: none"> <li>1. Establish an effective system to identify corruption risks, prevent corruption, and resolutely resist corruption;</li> <li>2. Take measures to support, train and motivate employees to help eliminate corruption;</li> </ol>

Responsibility to the society	Social Team	<ol style="list-style-type: none"> <li>1. Establish a social responsibility management team to implement the company's social responsibility concept. This team should include at least employee representatives and senior managers;</li> <li>2. Organize internal training on corporate social responsibility, evaluate the effectiveness of the training, and record the training content;</li> <li>3. Publish the annual corporate social responsibility practice report;</li> </ol> <p>Identify and evaluate corporate social responsibility risks, provide senior management with a written evaluation report and recommend solutions;</p> <ol style="list-style-type: none"> <li>5. The team has the right to collect information, or request or invite relevant parties to participate in research, definition, analysis or risk resolution;</li> <li>6. Track and supervise the risk resolution process, evaluate and publish the resolution results, the results can be freely shared by all employees and stakeholders</li> <li>7. Establish systems and procedures to carry out information collection and evaluation of suppliers and subcontractors to fulfil their social responsibilities, to avoid the behaviour of suppliers and subcontractors to affect the company's social responsibility practices; Appropriate time and place to influence these entities.</li> </ol>
	Social supervision	<ol style="list-style-type: none"> <li>1. Issue a statement in an appropriate manner, setting forth the company's concept of social responsibility;</li> <li>2. Establish written procedures to ensure that employees and stakeholders can comment, suggest, report, or complain about concerns about the company's performance of social responsibilities in a confidential, open, and non-retaliation manner;</li> <li>3. Invite third-party organizations to certify the company's performance of social responsibilities;</li> <li>4. In response to the enterprise's fulfilment of social responsibilities, it seeks the opinions and suggestions of the competent government departments and industry associations.</li> </ol>

### **3.5 Summary of this chapter**

This chapter refers to ISO26000, SA8000, CSC9000T, "Global Compact" plan and other domestic and foreign corporate social responsibility evaluation index system, mainly SA8000, supplemented by ISO26000, CSC9000T and "Global Compact" plan, combined with China's relevant laws and regulations, public enterprises' The unique characteristics and the actual situation of the enterprise have constructed a public enterprise social responsibility evaluation index system. The construction of the indicator system is based on the principles of guidance, clarity, operability, comprehensiveness, and system. It builds indicators from the perspectives of employees, consumers, partners, communities, environments, and governments, and increases social responsibility management indicators. The index system constructed in this paper is characterized by clarity, and each evaluation index has a detailed index description, so that stakeholders can clearly understand the meaning of the index, objectively and accurately evaluate corporate social responsibility performance, and urge corporate social responsibility to develop in a positive direction. This article combines questionnaire surveys and expert interviews to collect data and eliminate indicators that have been selected less frequently, resulting in a more reasonable social responsibility evaluation indicator system. The public enterprise social responsibility evaluation index system constructed in this paper is more prominent in the scope of index selection and index evaluation content.

## Chapter 4 DATA ANALYSIS

With the development of economy and society, all sectors of society have increasingly recognized that enterprises are social enterprises. It is very important for enterprises and society to fulfill their social responsibilities. However, whether an enterprise fulfills its social responsibilities and to what extent can it be fully understood only by evaluating the enterprise's fulfillment of its social responsibilities. Based on this, this paper builds the evaluation index system of social responsibility of public enterprises. The index system is only the basis for evaluation. To make a scientific and objective evaluation of the social responsibility of public enterprises, it is necessary to design a scientific and reasonable evaluation method.

### 4.1 Evaluation index weight design

Public corporate social responsibility includes multiple levels, and each responsibility has a different importance in corporate social responsibility. Correspondingly, the evaluation indicators set according to the content take different weights in the evaluation system. Therefore, it is necessary to assign a certain weight to each indicator.

#### 4.1.1 Weight design model

According to the characteristics of index construction, this paper uses analytic hierarchy process to determine the weight of each index.

Analytic Hierarchy Process (AHP) was proposed by American operations researcher Thomas Seth in the 1970s. It is a combination of qualitative and quantitative decision-making methods. The basis of this method is to decompose factors related to decision-making. To determine the weights using the hierarchical method, the decision-making system is first used as a system, and the decision-making system is divided into different hierarchical structures in the order from the overall goal to the specific plan in a layer-by-layer decomposition manner, and the judgments of the elements of each layer are obtained by pairwise comparison Matrix, calculate the eigenvector of the judgment matrix, and obtain the priority weight of each element of each level to an element of the previous level. The analytic hierarchy process is suitable for decision-making problems where the evaluation index is hierarchical and the index is not easy to quantify. Its usage is to construct a judgment matrix, find its maximum eigenvalue, and its corresponding eigenvector  $W$ . After normalization, it is the relative importance weight of a certain level of index to a certain related index of the previous level.

The analytic hierarchy process is widely used in the evaluation system construction.

Because not all evaluation indicators can be quantified, for indicators that cannot be quantified, analytic hierarchy process can be used to combine qualitative and quantitative analysis, turning difficult-to-quantify problems into multiple simple problems, which are determined by comparing each other. The relative weight of each indicator, rather than simply pursuing digital calculations. And this method requires less quantitative data, mainly from the evaluator's understanding of the elements of the evaluation problem, and more emphasis on qualitative analysis and judgment.

This paper adopts the analytic hierarchy process to determine the weight of the evaluation index of social responsibility of public enterprises. The specific steps are as follows:

(1) Construct a hierarchy of indicator systems. This paper divides the evaluation indexes of social responsibility of public enterprises into three levels. The first level is the target level, which is the overall evaluation objective; the second level is the criterion level, and the third level is the index level. According to this article

The first level is the social responsibility of public enterprises A, and the second level is the first-level indicators of the public enterprise social responsibility evaluation index system, including responsibility A<sub>1</sub> for employees, responsibility A<sub>2</sub> for consumers, and responsibility A<sub>3</sub> for partners, Responsibility to the community A<sub>4</sub>, Responsibility to the environment A<sub>5</sub>, Responsibility to the government A<sub>6</sub>, Corporate Social Responsibility Management A<sub>7</sub>, the third layer is the secondary indicators included in each primary indicator. The overall hierarchical structure of the public enterprise social responsibility evaluation index system is shown in Table 4-1.

Table 4-1 Hierarchical structure of evaluation index system of social responsibility of public enterprises

Target layer	Criteria layer (level 1 indicator)	Indicator layer (second-level indicators)
social responsibility of public enterprises A	Responsibility A <sub>1</sub> for employees	Forced laborer A <sub>11</sub>
		health and safety A <sub>12</sub>
		Union rights A <sub>13</sub>
		Employment discrimination A <sub>14</sub>
		operating hours A <sub>15</sub>
		Salary and benefits A <sub>16</sub>
		Vocational Training A <sub>17</sub>

	Fair assessment A <sub>18</sub>
responsibility A <sub>2</sub> for consumers	Integrity and civilized marketing A <sub>21</sub>
	Consumer safety protection A <sub>22</sub>
	Consumer service A <sub>23</sub>
	Consumer information protection A <sub>24</sub>
responsibility A <sub>3</sub> for partners	Stable cooperation A <sub>31</sub>
	Standard bidding A <sub>32</sub>
Responsibility to the community A <sub>4</sub>	Community Involvement A <sub>41</sub>
	Culture and Education Science A <sub>42</sub>
	Job creation A <sub>43</sub>
	Income creation A <sub>44</sub>
Responsibility to the environment A <sub>5</sub>	Prevent pollution A <sub>51</sub>
	Save resources A <sub>52</sub>
	Environmental protection A <sub>53</sub>
Responsibility to the government A <sub>6</sub>	Against corruption A <sub>61</sub>
	cost price A <sub>62</sub>
Responsibility Management A <sub>7</sub>	Social Responsibility Team A <sub>71</sub>
	Social responsibility supervision A <sub>72</sub>

(2) Construct a comparative judgment matrix. Compare with the standard table of judgment matrix (see Table 4-2), compare the indicators of each level in pairs, determine the relative importance of the indicators of this level to the indicators of the previous level, and establish a comparative judgment matrix. This article assumes  $a_{ij}$  represents the importance of the  $i$  element relative to the  $j$  element and approximates  $a_{ij}$  as the ratio of the weight  $i$  of the  $w_i$  index to the weight  $j$  of the  $w_j$  index:  $a_{ij} = w_i/w_j$

Table 4-2 Judgment matrix standard table

Relative importance ( $a_{ij}$ value)	meaning
1	The $i$ indicator is as important as the $j$ indicator
2	The $i$ index is more important than the $j$ index, $i$ is more important than $j$
3	$i$ index is more important than $j$ index, $i$ is more important than $j$

- 4 The  $i$  index is more important than the  $j$  index,  $I$  is more important than  $j$
- 5 The  $i$  indicator is more important than the  $j$  indicator,  $i$  is more important than  $j$
- 

The judgment matrix is represented by matrix A, then according to table 4-2:

$$A = \begin{bmatrix} a_{11} & a_{12} & \cdots & a_{1n} \\ a_{21} & a_{22} & \cdots & a_{2n} \\ \vdots & \vdots & \vdots & \vdots \\ a_{n1} & a_{n2} & \cdots & a_{nn} \end{bmatrix} = \begin{bmatrix} w_1 / w_1 & w_1 / w_2 & \cdots & w_1 / w_n \\ w_2 / w_1 & w_2 / w_2 & \cdots & w_2 / w_n \\ \vdots & \vdots & \vdots & \vdots \\ w_n / w_1 & w_n / w_2 & \cdots & w_n / w_n \end{bmatrix}$$

Following properties are met:

$$a_{ij} \geq 0; 2) \text{ When } i=j, a_{ij} = 1; 3) a_{ij} = \frac{1}{a_{ji}} \quad \text{Formula (4-1)}$$

When the estimates of  $a_{ij}$  are consistent:

$$a_{ij} = a_{ik} a_{kj} \quad \text{Formula (4-2)}$$

In this paper, the feature root method is used to calculate the weight of each indicator. From formula 4-2:

$$AW = \begin{bmatrix} w_1 / w_1 & w_1 / w_2 & \cdots & w_1 / w_n \\ w_2 / w_1 & w_2 / w_2 & \cdots & w_2 / w_n \\ \vdots & \vdots & \vdots & \vdots \\ w_n / w_1 & w_n / w_2 & \cdots & w_n / w_n \end{bmatrix} \begin{bmatrix} w_1 \\ w_2 \\ \vdots \\ w_n \end{bmatrix} = I \begin{bmatrix} w_1 \\ w_2 \\ \vdots \\ w_n \end{bmatrix}$$

Get:

$$(A-nI)w = 0 \quad \text{Formula (4-3)}$$

In Equations 4-3,  $I$  is the identity matrix. If the matrix  $A$  has consistency, the largest characteristic root of  $A$  is  $= n$



The remaining  $n-1$  feature roots are all 0. At this time, we take the normalized feature vector corresponding to the largest feature root as the weight vector. If the matrix A does not have consistency, the normalized feature vector corresponding to its largest feature root is taken as the weight vector  $w$ . That is, matrix A satisfies:

$$A_w = \tau_{max}W \quad \text{Formula (4-4)}$$

$\tau$  is the largest characteristic root of matrix A, and  $W$  is the corresponding eigenvector

(3) Consistency test. Due to the complexity of the indicators or the one-sidedness of the indicators, the weight of the evaluation indicators may be in error. In order to ensure the logic of the judgment, it is necessary to carry out the weights obtained according to the comparison judgment matrix

The rationality test requires the consistency of the judgment matrix. This paper uses the consistency ratio  $C.R.$  for matrix consistency. The sex test is performed by calculating the consistency index  $C.I.$  of the judgment matrix. The specific inspection steps are as follows:

1) Calculate the consistency index  $C.I.$ :

$$C.I. = \frac{\tau_{max} - n}{n - 1} \quad \text{Formula (4-5)}$$

2) Obtain the corresponding average random one-time index  $R.I.$  by looking up the table, It is related to the order  $n$  of the judgment matrix,  $n=1-9$   $R.I.$  value, as shown in Figure 4-3:

Table 4-3,  $R.I.$  value table corresponding to  $n$

	1	2	3	4	5	6	7	8	9
$R.I.$	0.00	0.00	0.58	0.90	1.12	1.24	1.32	1.4	1.45

3) Calculate the consistency ratio  $C.R.$ :

$$C.R. = \frac{C.I.}{R.I.} \quad \text{Formula (4-6)}$$

When  $C.R.<0.1$ , the comparison judgment matrix is considered to be consistent with the intended meaning, and it also shows that the weight distribution is reasonable; when  $C.R.> 0.1$ , it is considered that the judgment matrix does not have satisfactory consistency and needs to be readjusted until Achieve satisfactory consistency.

#### 4.1.2 Determination of evaluation index weight

In order to ensure the objectivity and accuracy of the weighting results, a questionnaire survey was used to investigate the importance of public corporate social responsibility evaluation indicators, collect data, and calculate the average score of each indicator on importance. A total of 170 copies were distributed, and 165 valid questionnaires were distributed. Among them, 50 copies were distributed to relevant enterprises, 100 copies were consumers and community residents, and 20 copies were experts.

(1) Construct a judgment matrix. According to the results of the questionnaire survey, the results of the comparison between the criterion layer and each index layer can be obtained, as shown in Tables 4-4 to 4-11, and combined with the standard matrix of the judgment matrix (see Table 4-2) to construct the criterion layer and each Index layer judgment matrix,  $A$  and  $A_i$  (1,2,3, ..., 7) are used to denote the criterion layer and each index layer judgment matrix.

Table 4-4 Comparison results of criteria layer indicators

	A <sub>1</sub>	A <sub>2</sub>	A <sub>3</sub>	A <sub>4</sub>	A <sub>5</sub>	A <sub>6</sub>	A <sub>7</sub>
A <sub>1</sub>	1	1/3	2	2	1	2	1
A <sub>2</sub>	3	1	4	4	3	4	3
A <sub>3</sub>	1/2	1/4	1	1	1/2	1	1/2
A <sub>4</sub>	1/2	1/4	1	1	1/2	1	1/2
A <sub>5</sub>	1	1/3	2	2	1	2	1
A <sub>6</sub>	1/2	1/4	1	1	1/2	1	1/2
A <sub>7</sub>	1	1/3	2	2	1	2	1

The criterion layer judgment matrix:

$$A = \begin{bmatrix} 1 & 1/3 & 2 & 2 & 1 & 2 & 1 \\ 3 & 1 & 4 & 4 & 3 & 4 & 3 \\ 1/2 & 1/4 & 1 & 1 & 1/2 & 1 & 1/2 \\ 1/2 & 1/4 & 1 & 1 & 1/2 & 1 & 1/2 \\ 1 & 1/3 & 2 & 2 & 1 & 2 & 1 \\ 1/2 & 1/4 & 1 & 1 & 1/2 & 1 & 1/2 \\ 1 & 1/3 & 2 & 2 & 1 & 2 & 1 \end{bmatrix}$$

Table 4-5 Comparison result table of employee's responsibility index

	A <sub>1</sub>	A <sub>2</sub>	A <sub>3</sub>	A <sub>4</sub>	A <sub>1</sub>	A <sub>1</sub>	A <sub>1</sub>	A <sub>1</sub>
A <sub>1</sub>	1	1/4	1/2	1	1/2	1/3	1/2	1/3
A <sub>1</sub>	4	1	3	4	3	2	3	2
A <sub>1</sub>	2	1/3	1	2	1	1/2	1	1/2
A <sub>1</sub>	1	1/4	1/2	1	1/2	1/3	1/2	1/3
A <sub>1</sub>	2	1/3	1	2	1	1/2	1	1/2
A <sub>1</sub>	3	1/2	2	3	2	1	2	1
A <sub>1</sub>	2	1/3	1	2	1	1/2	1	1/2
A <sub>1</sub>	3	1/2	2	3	2	1	2	1

The judgment matrix for employee responsibilities:

$$A_1 = \begin{bmatrix} 1 & 1/4 & 1/2 & 1 & 1/2 & 1/3 & 1/2 & 1/3 \\ 4 & 1 & 3 & 4 & 3 & 2 & 3 & 2 \\ 2 & 1/3 & 1 & 2 & 1 & 1/2 & 1 & 1/2 \\ 1 & 1/4 & 1/2 & 1 & 1/2 & 1/3 & 1/2 & 1/3 \\ 2 & 1/3 & 1 & 2 & 1 & 1/2 & 1 & 1/2 \\ 3 & 1/2 & 2 & 3 & 2 & 1 & 2 & 1 \\ 2 & 1/3 & 1 & 2 & 1 & 1/2 & 1 & 1/2 \\ 3 & 1/2 & 2 & 3 & 2 & 1 & 2 & 1 \end{bmatrix}$$

Table 4-6 Comparison of consumer responsibility indicators

	A <sub>21</sub>	A <sub>22</sub>	A <sub>23</sub>	A <sub>24</sub>
A <sub>21</sub>	1	1/3	1/2	2
A <sub>22</sub>	3	1	2	4
A <sub>23</sub>	2	1/2	1	3
A <sub>24</sub>	1/2	1/4	1/3	1

Judgment matrix for consumer responsibility:

$$A_2 = \begin{bmatrix} 1 & 1/3 & 1/2 & 2 \\ 3 & 1 & 2 & 4 \\ 2 & 1/2 & 1 & 3 \\ 1/2 & 1/4 & 1/3 & 1 \end{bmatrix}$$

Table 4-7 Comparison results of partner's responsibility indicators

	A <sub>31</sub>	A <sub>32</sub>
A <sub>31</sub>	1	2
A <sub>32</sub>	1/2	1

The responsibility judgment matrix for partners:

$$A_3 = \begin{bmatrix} 1 & 2 \\ 1/2 & 1 \end{bmatrix}$$

Table 4-8 Comparison result table of community responsibility indicators

	A <sub>41</sub>	A <sub>42</sub>	A <sub>43</sub>	A <sub>44</sub>
A <sub>41</sub>	1	1/3	1	2
A <sub>42</sub>	3	1	3	4
A <sub>43</sub>	1	1/3	1	2
A <sub>44</sub>	1/2	1/4	1/2	1

Responsibility Judgment Matrix for the Community:

$$A_4 = \begin{bmatrix} 1 & 1/3 & 1 & 2 \\ 3 & 1 & 3 & 4 \\ 1 & 1/3 & 1 & 2 \\ 1/2 & 1/4 & 1/2 & 1 \end{bmatrix}$$

Table 4-9 Comparison results of environmental responsibility indicators

	A <sub>51</sub>	A <sub>52</sub>	A <sub>53</sub>
A <sub>51</sub>	1	1	1/2
A <sub>52</sub>	1	1	1/2
A <sub>53</sub>	2	2	1

The judgment matrix for environmental responsibility:

$$A_5 = \begin{bmatrix} 1 & 1 & 1/2 \\ 1 & 1 & 1/2 \\ 2 & 2 & 1 \end{bmatrix}$$

Table 4-10 Comparison results of government's responsibility indicators

	A <sub>61</sub>	A <sub>62</sub>
A <sub>61</sub>	1	3
A <sub>62</sub>	1/3	1

The judgment matrix for government responsibility:

$$A_6 = \begin{bmatrix} 1 & 3 \\ 1/3 & 1 \end{bmatrix}$$

Table 4-11 CSR Management Index Price Comparison Table

	A <sub>71</sub>	A <sub>72</sub>
A <sub>71</sub>	1	2
A <sub>72</sub>	1/2	1

The judgment matrix of corporate social responsibility management:

$$A_7 = \begin{bmatrix} 1 & 2 \\ 1/2 & 1 \end{bmatrix}$$

(2) Calculate the index weight and consistency test. Taking the criterion layer as an example, the eigenvalues of the criterion layer judgment matrix calculated by MATLAB are 7.0303,  $-0.0152 + 0.4617i$ ,  $-0.0152 - 0.4617i$  and 0, The maximum feature value is 7.0303, and the corresponding feature vector is: (0.3111, 0.7925, 0.1649, 0.1649, 0.3111, 0.1649, 0.3111).

Normalized the weight of each index of the criterion layer is:

$$w_1 = w_5 = w_7 = 0.14, w_2 = 0.358, w_3 = w_4 = w_6 = 0.074$$

The consistency index corresponding to the criterion layer judgment matrix is:

$$C.I. = (7.0303 - 7) / (7 - 1) = 0.00505 \quad \text{From Table (4-3)}$$

when  $n = 7$

$$R.I. = 1.32$$

$$\text{So } C.R. = 0.00202 / 1.32 = 0.003 < 0.01,$$

Therefore, the criterion matrix index judgment matrix has satisfactory consistency, so the relative weight of the criterion-level indicators to the overall goal is:

$$\begin{aligned} w &= (w_1, w_2, w_3, w_4, w_5, w_6, w_7) \\ &= (0.14, 0.358, 0.074, 0.074, 0.14, 0.074, 0.14) \end{aligned}$$

In the same way, the weight of the secondary indicators included in the responsibilities to employees, responsibilities to consumers, responsibilities to partners, responsibilities to the community, responsibilities to the environment, responsibilities to the government, and corporate social responsibility management is :

$$\begin{aligned} w_1 &= (w_{11}, w_{12}, w_{13}, w_{14}, w_{15}, w_{16}, w_{17}, w_{18}) \\ &= (0.053, 0.276, 0.094, 0.0533, 0.094, 0.168, 0.094, 0.168) \end{aligned}$$

$$w_2 = (w_{21}, w_{22}, w_{23}, w_{24}) = (0.143, 0.385, 0.385, 0.087)$$

$$w_3 = (w_{31}, w_{32}) = (0.667, 0.333)$$

$$w_4 = (w_{41}, w_{42}, w_{43}, w_{44}) = (0.189, 0.516, 0.189, 0.106)$$

$$w_5 = (w_{51}, w_{52}, w_{53}) = (0.25, 0.25, 0.50)$$

$$w_6 = (w_{61}, w_{62}) = (0.75, 0.25)$$

$$w_7 = (w_{71}, w_{72}) = (0.667, 0.333)$$

Table 4-12 Weighted index of public enterprise social responsibility evaluation indicators

Target layer	Criteria layer (level 1 indicator)	Indicator layer (second-level indicators)
social responsibility of public enterprises A	Responsibility A <sub>1</sub> for employees(0.14)	Forced laborer A <sub>11</sub> (0.053)
		health and safety A <sub>12</sub> (0.276)
		Union rights A <sub>13</sub> (0.094)
		Employment discrimination A <sub>14</sub> (0.053)
		operating hours A <sub>15</sub> (0.094)
		Salary and benefits A <sub>16</sub> (0.168)
		Vocational Training A <sub>17</sub> (0.0094)
		Fair assessment A <sub>18</sub> (0.168)
	responsibility A <sub>2</sub> for consumers(0.358)	Integrity and civilized marketing A <sub>21</sub> (0.143)
		Consumer safety protection A <sub>22</sub> (0.3385)
		Consumer service A <sub>23</sub> (0.385)
		Consumer information protection A <sub>24</sub> (0.087)
	responsibility A <sub>3</sub> for partners(0.074)	Stable cooperation A <sub>31</sub> (0.667)
		Standard bidding A <sub>32</sub> (0.333)
	Responsibility to the community A <sub>4</sub> (0.053)	Community Involvement A <sub>41</sub> (0.189)
		Culture and Education Science A <sub>42</sub> (0.516)
		Job creation A <sub>43</sub> (0.189)
		Income creation A <sub>44</sub> (0.106)
	Responsibility to the environment A <sub>5</sub> (0.14)	Prevent pollution A <sub>51</sub> (0.25)
		Save resources A <sub>52</sub> (0.25)
		Environmental protection A <sub>53</sub> (0.50)
	Responsibility to the government A <sub>6</sub> (0.074)	Against corruption A <sub>61</sub> (0.75)
		cost price A <sub>62</sub> (0.25)
	Responsibility Management A <sub>7</sub> (0.14)	Social Responsibility Team A <sub>71</sub> (0.667)
		Social responsibility supervision A <sub>72</sub> (0.3333)



#### 4.2 Evaluation method of social responsibility of state-owned enterprises

Index scoring standard. The public enterprise social responsibility evaluation index system constructed in Chapter 3 of this article takes guidance as the goal and has distinctive characteristics. It includes not only the evaluation index, therefore, each secondary index has a detailed index description. The description is the specific content contained in the indicator. The evaluation subject's evaluation of the social responsibility of public enterprises is based on the description of indicators, and the degree of fulfillment of social responsibility of public enterprises is measured by the degree of completion required by indicators. Therefore, in this paper, the ratio of the number of index descriptions actually completed by public enterprises to the number of index descriptions specified in the index system is used as the scoring standard for index scores.

$$m_{ij} = \frac{\text{Number of actual index specifications completed}}{\text{Number of index specifications in the index system}} \times 100$$

Among them  $m_{ij}$  refers to the score of the  $j$  secondary index contained in the  $i$  primary index.

Comprehensive score evaluation. According to the comprehensive score of social responsibility of public enterprises, the performance of corporate social responsibility is divided into five levels: "Excellent", "Good", "Medium", "Passed", and "Unqualified". When the comprehensive score of public enterprises' social responsibility is in the range (0,60), it means that the public enterprise's social responsibility performance is unqualified; when the comprehensive score of the public enterprise's social responsibility is in the range [60, 70), it means that the public enterprise's social responsibility performance has reached Qualified level, but it still needs to be further improved; when the comprehensive score of public enterprises' social responsibility lies in the interval [70, 80], it means that the public enterprise's social responsibility performance has reached a medium level, and it can better perform social responsibilities; when the public enterprise social responsibility When the comprehensive score is in the interval [80, 90), it indicates that the public enterprise's social responsibility performance is good; when the public enterprise's social responsibility is in the interval [90, 100], it indicates that the public enterprise's social responsibility performance has reached an excellent level and is at a leading level .

Table 4-13 Standards for the classification of social responsibility of public enterprises

Division of social responsibility	excellent	good	medium	qualified	Failed
Scoring interval	[90, 100]	[80, 90)	[70, 80)	[60, 70)	(0,60)

### 4.3 Summary of this chapter

This chapter is based on the evaluation index system constructed in Chapter 3, and uses analytic hierarchy process to give weight to each index. Transform complex problems into multiple simple problems, and divide them into target layer, criterion layer and indicator layer according to the hierarchical relationship between indicators. Through the pairwise comparison between indicators, construct a comparison judgment matrix and use calculation features the root method determines the relative weight of each indicator relative to the previous layer, and performs a consistency check on the weight to ensure the rationality of the weight. In order to ensure the accuracy and objectiveness of the set weights, this paper conducts a questionnaire survey on various stakeholders, collects data, obtains the importance scores of various indicators, and uses this to construct a judgment matrix. This paper also uses the comprehensive index method to evaluate the social responsibility of public enterprises, compressing the multi-level evaluation indicators into a comprehensive score, and according to the interval of the comprehensive score of corporate social responsibility, the social responsibility level of public enterprises is determined against the standard table, so as to encourage public enterprises to better Of social responsibility.

## Chapter 5 DISCUSSION AND CONCLUSION

### 5.1 Discussion and suggestions

This article draws some conclusions through research. The following is the main discussion of this conclusion. Mainly discuss from two points.

(1) Differences in evaluation indexes of social responsibility between state-owned enterprises and general enterprises

(2) Applicable evaluation targets

#### 5.1.1 Differences between public enterprises and general corporate social responsibility evaluation indicators

Since public enterprises have their unique characteristics and characteristics compared with general enterprises, public enterprises should bear stricter and broader corporate social responsibilities. Correspondingly, the evaluation indexes of social responsibilities of public enterprises should also be more specific than those of general enterprises. In order to highlight the rigor and extensiveness of public enterprise's social responsibility, this article shows the difference between the index selection and index content and the general corporate social responsibility evaluation index. And there are innovations in some indicators.

(1) The selection of indicators. The public enterprise social responsibility evaluation index system constructed in this paper adds a "cost price" index to the general corporate social responsibility evaluation index system. The core objective of the production and operation of public enterprises is to provide public services to the public and meet the basic needs of the public in production and life. The operation of public enterprises is related to the development of the national economy, the production conditions and quality of life of the public, and the operating costs of the entire society. Therefore, cost reduction should be one of the responsibilities of public enterprises to the government, and correspondingly, it should also fall within the scope of public enterprise social responsibility evaluation. The production and operation of public enterprises rely on government subsidies, and public enterprises have the responsibility and obligation to ensure the standard and reasonable use of government funds, and the obligation to accept government supervision. Therefore, this article sets the company's "financial transparency" indicator to measure this corporate society. And most of the public enterprises belong to natural monopoly industries. This feature makes public enterprises have a higher profit margin. In order to avoid public companies setting high

monopoly prices, the prices of their products are set by the government. Based on the government's price control of public enterprises, this article will conscientiously implement the price policy and charging policy formulated by the government as an evaluation content of the social responsibility of public enterprises. However, for general enterprises, although they also need to be supervised and managed by the government, they do not need to disclose their financial information. Their production and operating costs are not so closely related to social operating costs. Cost savings are an inevitable requirement for profit., Does not belong to the general corporate social responsibility evaluation category. In addition, the general enterprise is in a competitive market, and the market economic adjustment mechanism is applied. The price of its products is determined by the market and does not require excessive government intervention. Therefore, the evaluation of the cost and price of enterprises is not applicable to ordinary enterprises at all, and is a unique corporate social responsibility of public enterprises.

(2) The content of indicators. Although some indexes in the public enterprise social responsibility evaluation index system constructed in this paper are the same as those of general enterprises, the content of the indexes is more extensive and stricter than that of general enterprises. First, in the evaluation content of the "health and safety" index, this article requires that the occupational injury rate and occupational disease incidence rate of public enterprises should not be higher than the official standards published by the official or third parties, and the harmful substance standards should be higher than the national or industrial standards, and require Enterprises pay attention to employees' mental health and avoid the adverse effects of repetitive work through regular rotation. The content of the indicators mentioned above is obviously too high for general enterprises, which not only fails to achieve the true purpose of corporate social responsibility evaluation, but also reduces the enthusiasm of enterprises to fulfill their social responsibilities. Secondly, in the content of the "consumer services" indicator, this article adds "seek questions, opinions and suggestions on products and services from consumers", "employ consumers as informants and supervisors" and so on. For the public enterprises, these contents are their responsibilities to consumers. Because the products provided by public utilities do not have sufficient substitutes within a certain market, no matter what products the public utilities provide, consumers must buy them, otherwise the demand will not be met. And the products provided by public enterprises are related to the daily production and life of the public. Therefore, the public enterprises have the responsibility to fully consider the needs of consumers, solicit their opinions and suggestions, and hire consumers to accept the supervision of consumers as information officers and supervisors to ensure their provision. Quality of products and services. As far as general enterprises are concerned, they are in a completely competitive market. Consumers can choose products according to their preferences and preferences. Moreover, the products of general enterprises do not have people's

livelihood and basicity. They are regulated by the market and subject to market supervision.

(3) Indicator innovation. This article has also made innovations in the design of community responsibility indicators. First, in the content of the “Cultural and Educational Science Popularization” indicators, the content of science popularization and scientific practice was added, and the intern’s system was added. These contents are generally lacking in the current research results of corporate social responsibility evaluation index system. The author read the reference literature and found that many research results in the development of corporate community culture are more concerned about whether the company respects the local cultural traditions, whether it strives to improve the local cultural level, etc., but lacks the emphasis on science, education and practice. In the context of the current rapid development of science and technology, increasing the popularization of scientific knowledge related to the industry, expanding the knowledge of the community, and improving students' scientific practical ability and practical experience should also become the responsibility of enterprises to the community. Secondly, in “employment creation”, increased vocational skill appraisal work to avoid large-scale layoffs and organization-oriented society. In the existing research results, many researchers pay more attention to increasing employment in enterprises' job creation responsibilities, paying attention to the contributions made by enterprises in the placement of community personnel, while ignoring the responsibilities of enterprises in stabilizing employment. Ensuring the stability of the employment of community members and reducing the unemployment rate also contribute actively to the employment of the community. In addition, job creation can also indirectly create favorable conditions for its employment by carrying out skills identification work for the community.

#### 5.1.2 Evaluation subject

Whether the company fulfills its social responsibilities and how well it fulfills all need to be evaluated to understand. To evaluate the performance of corporate social responsibility, the evaluation subject must be determined. The evaluation subject, as the name implies, refers to the institution or individual conducting the evaluation. The closer the relationship with the evaluation object, the better the understanding of the true situation of the evaluation object, and the more accurate the evaluation will be. According to the concept of corporate social responsibility defined in Chapter 2, corporate social responsibility is the responsibility assumed by corporate stakeholders. As a direct object of corporate social responsibility, stakeholders have a more direct understanding and feelings about the implementation of corporate social responsibility. Therefore, the public corporate social responsibility evaluation subject can be assumed by corporate stakeholders. However, stakeholders are not suitable for evaluating all

corporate indicators, such as the two major indicators of environmental responsibility and corporate social responsibility management. Moreover, as the main body of corporate social responsibility implementation, the company has first-hand information on the fulfillment of various social responsibilities of the enterprise. Therefore, the evaluation of these two aspects can be carried out by the enterprise. In addition, as economic development has made the division of labor in society more and more detailed, performance evaluation increasingly requires specialized knowledge and skills. As a specially trained independent third-party evaluation agency to become the main body of corporate social responsibility evaluation, it helps to ensure that the evaluation results are objective and accurate. In summary, the main body of corporate social responsibility evaluation includes the following three:

(1) Enterprises. As the implementer of social responsibility, the company has the first-hand information on the implementation of corporate social responsibility. The two aspects of environmental responsibility and corporate social responsibility management can be evaluated by the enterprise to evaluate environmental responsibility and corporate social responsibility management. Wait for the completion rate of various indicators. According to the composition structure of the social responsibility team, the self-assessment of the enterprise should be composed of employee representatives and managers.

(2) Stakeholders. According to stakeholder theory, an enterprise, as a social enterprise, has an obligation to assume responsibility for various stakeholders. And the goal of corporate social responsibility is to meet the needs of stakeholders. Therefore, the stakeholders' perception of corporate social responsibility should be used as the basis for evaluation. This requires that stakeholders should be the subject of evaluation. However, the performance of the public enterprise's responsibilities to different stakeholders can only be determined by the corresponding interests.

The stakeholders are evaluated as the subject of evaluation. For example, the company's performance of employee responsibilities should be evaluated by employees, but not by other entities such as consumers or community residents.

(3) Third-party evaluation agency. As the social division of labor becomes more and more detailed, corporate social responsibility evaluation requires higher and higher levels of specialization. Third-party evaluation agencies have been professionally trained and possess specialized knowledge and skills to ensure the accuracy, scientific and objectivity of the evaluation results. In addition, there is no conflict of interest between the third-party evaluation agency and the corporate social responsibility evaluation results, and it is possible to objectively and fairly evaluate corporate social responsibility performance based on the information provided by the enterprise and stakeholders.

In the actual evaluation process, in order to ensure the fairness and accuracy of the evaluation results, a third-party organization should be the main body. The evaluation of social responsibility of public enterprises should be organized by them. For example, when evaluating the performance of employees' responsibilities, professional third-party organizations will collect data from employees to evaluate the completion of their indicators. Similarly, when evaluating consumers' responsibilities, a third-party organization will collect data from consumers for evaluation. And so on. When evaluating indicators of environmental responsibility and corporate social responsibility management, a third-party agency needs to collect data from the enterprise and evaluate the two aspects based on the collected data. It should be noted that the evaluation of each part of the index should and can only be evaluated by its corresponding stakeholder group. Only the corresponding stakeholder group can truly and objectively feel the implementation of corporate social responsibility, and the results can be guaranteed to be true ,effective.

#### 5.1.3 Suggestions for public enterprises to assume social responsibility

Public enterprises are an important part of the socialist market economy, and an important force for China's economic development to achieve sound and rapid development. It will dominate for a long time in China's national economy and people's livelihood development plan. Thirty years of development experience in reform and opening up is sufficient to prove that the country's policies and policies for public economic development are completely correct and fully in line with China's national conditions. Public enterprises have become the backbone of my country's current comprehensive construction of a well-off society and a harmonious society. The number of public enterprises has accounted for more than 15% of the total number of enterprises in the country. Employment driven by the public economy has accounted for more than 20% of new employment; the total output value of the public economy has accounted for more than 20% of GDP. As far as Wenzhou is concerned, it is higher than the national average. After more than 30 years of development, It has moved from its originality, extensiveness and looseness to innovation and intensiveness. The leap from "rule of man" to "legal system" has basically been completed, and gradually integrated into the international environment to participate in international competition. In this situation, how public companies take on social responsibility has become one of the hot topics in all walks of life.

In recent years, the domestic business community has also frequently used "social responsibility" as a core indicator in the evaluation system of entrepreneurs. What is social responsibility? There are many opinions in the society and there is still no consensus. Some people describe an enterprise's charitable donations and other external

actions as social responsibility, while others say that the company's internal management of the company treats its employees well, paying taxes and legally operating in accordance with the regulations is social responsibility. In fact, the two can be combined more comprehensively. From the specific forms of social responsibility, it can be summarized in five aspects: one is to operate in good faith and provide qualified, high-quality products and good services to the society. Paying taxes according to laws and regulations is the most basic and important; the second is to build a harmonious internal and external environment for the enterprise. This is the win-win cooperation between the upstream and downstream industries of the enterprise and the harmonious labor relations within the enterprise; the third is to strengthen environmental protection. That is energy conservation and consumption reduction to prevent environmental pollution, attach importance to environmental protection, use high energy consumption, sacrifice the environment for temporary development, and bring disaster to future generations; disasters; charitable donations to help the poor. During reform and opening up, some people became rich first through their hard work and wisdom, benefiting from loose national policies and the support of the people throughout the country. Therefore, First Rich has the responsibility and obligation to help people in need of relief, to feed back to society, and to have a grateful attitude towards society and the people; Fifth, to inherit civilization, to establish advanced corporate culture, people-oriented, and enhance national self-confidence and Pride. To better assume social responsibility is not only an inevitable requirement of society for public enterprises in the new era, but also a necessary condition for the sustainable and healthy development of public enterprises. The current construction of a socialist harmonious society has become the main theme of China's development in the new era, and the construction of a socialist harmonious society is inseparable from the active participation of enterprises.

Judging from the current general situation in society, public enterprises are active in assuming social responsibilities, but there are also several problems: First, some public enterprises simply meet the superficial form of donations and donations, ignore business integrity, care for employees, and protect the environment. The basic obligations of social responsibility; second, the lack of internal and external institutional guarantees for social responsibility; third, the failure to combine social responsibility with the company's development plan, and not to convert social responsibility into corporate values. In view of this situation, the following are proposed: A few suggestions:

(1) First, we must establish a scientific corporate social responsibility evaluation system. Government departments and relevant organizations should learn from the advanced experience of the international community, combine with domestic realities, and strengthen cooperation with some authoritative organizations to start from the multiple levels of economic development, corporate integrity and legal management,



environmental protection, and charitable donations. A relatively complete set of corporate responsibility evaluation system that conforms to both international practice and China's national conditions is formulated to regulate corporate social responsibility behavior and standards and promote the development of corporate social responsibility.

(2) Make full use of social resources and create an atmosphere in which public enterprises strive to assume social responsibility. Carry out extensive corporate social responsibility theme activities in public enterprises throughout the society, correctly guide public enterprises to understand the importance of social responsibility, enhance the sense of responsibility and mission of public enterprises to undertake social responsibility, and allow public enterprises to establish a correct view of wealth, values, Outlook on life and world. Become a promoter of common prosperity, a builder of harmonious labor relations, a builder and practitioner of ecological civilization.

(3) Formulate relevant policies that encourage enterprises to assume social responsibilities. Public enterprises assume social responsibilities and cannot do without the intervention of government actions. Such interventions should run through the entire production and operation process of public enterprises. At present, assuming social responsibility for public enterprises, the government has not systematically formed systems and policies, and the mechanism for encouraging public enterprises is not yet perfect. In the absence of a unified national incentive policy, various localities can form a public opinion environment and policy environment that encourages enterprises to assume social responsibilities in various fields, such as tax policy, credit policy, land policy, honor policy, etc., as appropriate. The whole society establishes the social ethos of enterprises actively taking on social responsibilities and creating a social atmosphere of "good people end up with good returns".

(4) Implement the "Labor Contract Law". Actively build harmonious labor relations. For enterprises, corporate profitability is the prerequisite for assuming social responsibility and the basis for the survival and development of the enterprise. Establishing harmonious labor relations, strengthening the enterprise, establishing and improving the social security and welfare treatment system of employees, and establishing and improving employees' Skills training, continuing education, children's schooling, and other systems related to the vital interests of employees are themselves an important part of social responsibility. It is now the time when the "Labor Contract Law" is fully implemented. Therefore, in the current period of time, the enterprise will establish a harmonious labor-management relationship in accordance with the relevant provisions of the "Labor Contract Law". Responsibility lays a more solid foundation. With the comprehensive and in-depth development of building a socially harmonious society, the forms of corporate social responsibility will become more and more colorful, and private enterprises assume social responsibility as rights and obligations.

#### 5.1.4 Discussing the suggestions of social responsibility of public enterprises from all walks of life

##### (1) Government level

In general, the practice of corporate social responsibility in my country is still in its infancy, and government supervision and guidance are still very important for the practice of corporate social responsibility. In order to create a fair competition environment, the government should strengthen fair law enforcement, further improve the supervision mechanism, incentive mechanism and promotion mechanism to promote corporate social responsibility, strengthen the promotion of corporate social responsibility concept, and form a strong public pressure, while promoting corporate social responsibility in the enterprise. Through various forms and informal institutional constraints, its survival and development have become an endogenous demand. In addition, the government should accelerate the transformation of functions, enhance the independence and autonomy of industry associations, educate and guide the concept of social responsibility, improve the association's responsibility, innovate and improve government supervision methods, and strengthen the supervision of industry associations to perform their duties. One kind

Raise social responsibility to the national level. At present, the corporate social responsibility promotion mechanism at the national level is relatively scattered, and there is a lack of a unified mechanism and organizational guarantee for overall promotion at the national level. Therefore, it is necessary to strengthen leadership in the practice of corporate social responsibility, place the promotion of corporate social responsibility on the important agenda of the national strategic level, and orderly promote my country's corporate social responsibility construction, system construction, and professional management from the existing pilot work. At the same time, the government should formulate national and local corporate social responsibility strategic plans, clarify the overall strategic goals and phased objectives of my country's corporate social responsibility construction, determine the focus of promoting corporate social responsibility in different periods, and gradually promote practical work in stages.

Promote the establishment of a standard system of corporate social responsibility in line with China's national conditions. At present, my country has not established a unified national corporate social responsibility standard, but some local governments and industry organizations have made preliminary attempts, and the test results are good. The practice of corporate social responsibility must be reasonable, legal and traceable. A good corporate social responsibility regulation system is an important guarantee for regulating corporate social responsibility practices. Therefore, according to the actual situation of the current economic and social development, the Chinese government should refer to relevant international standards, consider the diversity of domestic industries and enterprises, and establish a set of universal and principled requirements

and specifications of Chinese corporate social responsibility standards, with a view to The development of corporate social responsibility provides a set of universal and principled standard requirements and specifications to form a Chinese corporate social responsibility practice system. basis. In addition, the government should also vigorously establish and improve information disclosure regulations and improve corporate social responsibility performance mechanisms. In order to ensure the true, accurate, complete and timely disclosure of corporate social responsibility information, strengthen government supervision and effectively promote corporate social responsibility. Based on the "Environmental Information Disclosure Measures" and "Listed Company Information Disclosure Measures", relevant departments actively explore the establishment of a corporate social responsibility information disclosure mechanism to promote enterprises to actively accept social supervision.

## (2) Industry Organization

Industry associations are self-regulatory organizations in the industry. With the development of society, industry associations play an increasingly important role in economic and social development. Industry associations represent the common interests of all companies in the industry. While providing services for companies in the industry (including information services, education and training services, consulting services, holding exhibitions, organizing meetings, etc.), they also have to shoulder the important task of building a bridge between the company and the government, do a good job of uploading and publishing, and assist the government Formulate and implement industrial development plans, industrial policies, administrative regulations and related laws. One kind

In addition, the industry association is also responsible for the statistical analysis of the basic situation of the industry and regularly publishes the results. Responsible for conducting basic surveys on the development of domestic and foreign industries, studying the problems facing the industry, and making recommendations for reference by enterprises and governments. Industry associations also need to be responsible for the formulation and implementation of industry regulations and standards, coordinate business operations of peer companies, strictly monitor the quality of products and services and business style of the industry, encourage fair competition, maintain industry reputation, and crack down on violations. In view of the differences in the actual needs and core issues of different industries in promoting social responsibility construction, as well as the diversity of practical methods and promotion steps, it is necessary to find a promotion path that is in line with the actual situation of the industry and select the correct steps and methods to promote the industry's social responsibility work , Planning the timetable and roadmap of the industry's social responsibility construction planning. At the same time, according to the characteristics of uneven development in different industries and the difference in the construction of corporate

social responsibility in the industry, it should also be connected through learning, communication, and training between industries. In addition, we must actively study the characteristics of the industry and focus on building a social responsibility construction system with industry characteristics. In particular, we must base on the current stage characteristics of my country's economic and social development, focus on solving outstanding contradictions and problems, and promote the steady and rapid development of my country's economic and social development.

### (3) Social level

To strengthen the practice of corporate social responsibility, the government must not only use various policy measures for "visible control", but also need the cooperation, mutual assistance, supervision and guidance of all sectors of society. As a good supplement and help from government departments, social organizations also play an important role in promoting enterprises to fulfill their social responsibilities. How to maximize the role of organizations from all walks of life, so that the various functions of social organizations and their flexible response mechanisms can produce the maximum effect, forming a multi-channel and multi-level social supervision service system is a key point for future social responsibility improvement . One kind

Strengthen the role of responsible consumption. From the perspective of the process of corporate social responsibility practice, consumer participation and guidance play a vital role. With the development of human society, consumer behavior is no longer just a personal behavior, but a public behavior that has a significant impact on society. Consumer organizations should guide responsible consumption behaviors, so as to send restraint or incentive signals to enterprises, and promote enterprises to fulfill their social responsibilities. To strengthen the role of consumer guidance, consumer associations should: strengthen cooperation with the government and relevant departments; strengthen dialogue with relevant industry associations; strengthen contact and cooperation with the news media; value the role of consumer protection experts and scholars, lawyers and volunteers So as to improve the level of specialization and legalization of consumer organizations.

Strengthen public participation and organizational practice. The rapid development of information technology has promoted the exchange of information from one-way communication by individuals to multi-dimensional feedback from groups to arbitrary communication. Increasing the transparency of the organization's operations and obtaining information in a more timely and accurate manner has a positive role in promoting the social responsibility awareness of the public and other stakeholders, integrating the actual needs of business operations, and promoting the public's active participation in the organization. Social responsibility governance. Such as the rise of consumer responsibility awareness and the gradual rise of social responsibility

investment ideas. One kind

Give full play to the supervision function of the news media. First of all, we must make full use of the advantages of public opinion in the news media, punish evil and promote good, publicize and praise excellent enterprises, warn against illegal acts in corporate social responsibility practices, and exert influence and binding social responsibility on corporate construction. The second is to further strengthen cooperation with academic institutions and the government, popularize corporate social responsibility theories and basic concepts, so that corporate social responsibility practices receive intellectual support and environmental coordination, and promote the healthy development of corporate social responsibility practices in my country.

#### (4) Enterprise level

Further strengthen the concept of social responsibility. The company emphasizes the harmonization of business value, environmental value and social value, and believes that solving major environmental and social problems is a strategic business opportunity rather than responsibility and burden outside of operations. The realization process of the company's evergreen is the process of the enterprise's ability to adapt to and meet the social needs, and the process of the company's continuous improvement of social welfare, social wealth and social reputation. The practice of corporate social responsibility is the focus of the company's own development and social development, the source of continuous improvement and continuous acquisition of core competitiveness, and the internalization process of the company from the heart of the company. Based on these basic concepts of corporate citizenship, Chinese companies must change their way of thinking as soon as possible and put them into practice in terms of strategy, vision and business model. One kind

Actively establish and improve corporate governance structure. An effective corporate governance structure is the foundation for the survival and development of an enterprise. It is the most important check and balance mechanism for corporate power distribution and the basis for corporate decision-making to fulfill its social responsibilities. There is no doubt that this is the top priority for enterprises to survive and develop in the increasingly competitive commodity production and sales markets, establish an effective and scientific corporate governance structure, and integrate internal material and human resources. Enterprises actively fulfilling their social responsibilities are also an important means of constructing an efficient and efficient social governance structure. Through a good governance structure, company decisions can take the scientific route and overcome short-term and illegal behavior. It can protect the rights and interests of investors, optimize the market environment, and protect the interests of employees and consumers. Therefore, only by improving the corporate governance structure and forming a balance and restraint mechanism for the interests of

all parties within the enterprise can the enterprise be ensured to fulfill its social responsibilities.

### **5.3 Conclusion**

This article refers to the theoretical achievements of domestic and foreign scholars on corporate social responsibility research, based on stakeholder theory, and fully combines the unique characteristics of public enterprises such as nationality, natural monopoly, people's livelihood, public welfare and consumer totality. The social responsibility of public enterprises is defined. This article believes that: public enterprise social responsibility refers to the company's concern about the impact of its own behavior on society, on a voluntary basis, through transparent ethical behavior, to assume responsibility for stakeholders and the natural environment, with a view to achieving a comprehensive corporate, social and environmental Maximize value. According to the definition of social responsibility of public enterprises, this paper believes that the stakeholders of social responsibility of public enterprises include employees, consumers, partners, communities, environment and government. Correspondingly, the contents of social responsibilities of public enterprises include responsibilities to employees, responsibilities to consumers, responsibilities to partners, responsibilities to communities, and responsibilities to the environment and society. This article does not include the responsibility to shareholders in the social responsibility of public enterprises. The reason is that the public welfare of public enterprises requires public enterprises not to pursue the pursuit of economic benefits as the goal of business operations, but only to meet the social public interests. The minimum profit is obtained on the basis, and the shareholders of public utilities are the state. The basis for the existence of public utilities is to provide public services to the public. Therefore, the responsibility to shareholders should not be regarded as the scope of social responsibility of public utilities.

Based on the definition of the social responsibility content of public enterprises, this article refers to SA8000, ISO26000, CSC9000T and the "Global Compact" plan and other domestic and foreign corporate social responsibility management systems and guidelines, combining China's relevant laws and regulations and the characteristics of public enterprises and corporate reality the dimensions of stakeholders and the dimensions of corporate social responsibility management build a public enterprise social responsibility evaluation index system. The selection of indicators is based on the basic principles that guide public enterprises to better implement corporate social responsibility, combined with the principles of clarity, operability, comprehensiveness, and system iciness, and finally determines the indicators of enterprise responsibility for employees including; forced labor, Health and safety, trade union rights, employment discrimination, working hours, salary and benefits, vocational training, fair assessment;

consumer responsibility indicators include: integrity and civilized marketing, consumer safety protection, consumer services, consumer information protection; partners Responsibility indicators include: stable cooperation, standardized bidding; responsibility indicators for the community include community participation, culture and education, job creation, and income creation; responsibility indicators for the environment include: pollution prevention, resource conservation, and environmental protection; and government responsibility indicators Including: against corruption and cost price; corporate social responsibility management indicators include social responsibility team and social responsibility supervision. Moreover, the social responsibility evaluation indicator system constructed in this paper does not quantify the indicators as much as possible, but instead provides a detailed description of each indicator, which provides a strong basis for stakeholders to evaluate the implementation of corporate social responsibility. This article highlights the uniqueness, breadth, and rigor of public corporate social responsibility in terms of indicator selection and indicator content. Among them, this article adds the cost price index to the characteristics of government regulation of public enterprises, in order to measure the implementation of government policies by public enterprises. In addition, in the index of health, safety and consumer service, it puts forward higher requirements for public enterprises, requiring public enterprises to pay attention to the mental health of employees, pay attention to consumer demand and suggestions for products, and accept consumer supervision. This article has made innovations in the content of cultural and educational science and employment creation indicators. In addition to paying attention to the improvement of community culture and employment, companies are also required to pay attention to their responsibilities in terms of popularizing scientific knowledge, improving practical ability, stable employment, and creating favorable conditions for employment.

This paper uses the analytic hierarchy process to determine the weight of each indicator. In order to ensure the accuracy and rationality of the weight, this paper conducts a questionnaire survey on the importance of each indicator, collects and analyzes the data, and determines the relative importance of each indicator. The comprehensive index method is used to evaluate the performance of social responsibility of public enterprises, and the multi-level evaluation index is converted into a comprehensive score by using the weighted average method to determine the actual performance of corporate social responsibility. This article uses commentary evaluation criteria, completes an indicator description and obtains the corresponding score, and finally accumulates the actual completion of the indicator description score to calculate the total score of the indicator. The use of such evaluation standards can reduce or even avoid deviations caused by stakeholders who do not really understand the indicators, and make the evaluation results more accurate.

Corporate social responsibility evaluation is a complicated systematic project. Due to its limited research capabilities, it needs to be further improved and optimized in the selection of indicators. Most of the existing research is conducted on the social responsibilities of all enterprises. This article attempts a new perspective to analyze the particularity of the social responsibilities of public enterprises that are related to the daily life of the society and the national economy and people's livelihood, and design suitable for public Corporate social responsibility evaluation system. Of course, the specific social responsibilities of public enterprises should be further studied in the future, and the feasibility of the evaluation system needs to be further verified.

In the evaluation of social responsibility of public enterprises, a professional third-party evaluation agency is the main body, and the evaluation of the stakeholder groups corresponding to the evaluation indicators is organized. The evaluation results obtained will be more objective and accurate. However, because the use of this system requires the collection of detailed enterprise data, it is difficult to do as a school study, so this article only established an evaluation system and formed a method.

In this paper, the weight is determined by questionnaire survey. Due to time and condition constraints, the sample size of this survey is small. If time and conditions permit, the sample size of the questionnaire survey can be increased to make the survey results more accurate. In the selection of evaluation methods, new evaluation methods can be further studied to ensure the authenticity and objectivity of the results.



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## Appendix A

Questionnaire for the evaluation index system of social responsibility of public enterprises

Thank you for taking the time to fill out the questionnaire! We are studying the evaluation system of social responsibility of public enterprises. After sufficient theoretical research and referring to the evaluation index system at home and abroad, we have initially selected the following indicators. It is necessary to screen these indicators in order to obtain a more effective evaluation system. Please select the following indicators according to the requirements. This questionnaire is filled in anonymously, the data is only used for research, and is strictly confidential. thank you for your support!

The following are the evaluation indicators of the public enterprise society. Please select the necessary and necessary indicators that you think are meaningful to the evaluation of the social responsibility of the public enterprise.

Target layer	Criteria layer (level 1 indicator)	Indicator layer (second-level indicators)
social responsibility of public enterprises A	Responsibility for employees	Forced laborer
		health and safety
		Union rights
		Employment discrimination
		operating hours
		Salary and benefits
		Vocational Training
	responsibility for consumers	Integrity and civilized marketing
		Consumer safety protection
		Consumer service

	Consumer information protection
responsibility for partners	Stable cooperation
	Standard bidding
Responsibility to the community	Community Involvement
	Culture and Education Science
	Job creation
	Income creation
Responsibility to the environment	Prevent pollution
	Save resources
	Environmental protection
Responsibility to the government	Against corruption
	cost price
Responsibility Management	Social Responsibility Team
	Social responsibility supervision

