

Corporate Social Responsibility Management Model under Sustainable Development Strategy

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Abstract. This article aims to explore the CSR (Corporate Social Responsibility) management mode under the sustainable development strategy, analyze its significance to enterprises and society, and put forward corresponding construction and optimization strategies. In terms of research methods, this article puts forward a new framework of CSR management with sustainable development as the core through in-depth analysis of the existing CSR management model, and discusses the application of this model in innovation and practice. The research reveals the close relationship and interactive relationship between CSR management and enterprise sustainable development strategy. It is found that a scientific and systematic social responsibility management model can significantly enhance the social image and brand reputation of enterprises, and at the same time enhance their market competitiveness and sustainable development potential. In addition, this model can realize the double promotion of economic benefits and social benefits of enterprises, and promote the harmonious coexistence of economy and environment. This study provides valuable reference for the construction and optimization of CSR management mode, and contributes to the sustainable development of enterprises and social harmony and progress.

Keywords: Sustainable development strategy; Corporate Social Responsibility; Management mode; Economic and social benefits; Innovation and practice.

1. Introduction

Under the background of globalization, the topic of sustainable development has become the focus of the international community [1]. Faced with the aggravation of environmental challenges, the expansion of social injustice and the further development of economic globalization, people gradually realize that the growth of enterprises should not only take economic interests as the sole goal, but also take into account the responsibilities to society and the environment [2-3]. CSR plays an increasingly important role in modern enterprise management. Enterprises are not only participants in economic activities, but also key forces to promote social progress and environmental protection [4]. Therefore, how to construct and optimize the corporate social responsibility management model under the framework of sustainable development strategy has become an urgent problem to be solved.

The purpose of this study is to explore how enterprises can integrate the three key dimensions of economy, society and environment through effective social responsibility management strategies in order to achieve long-term prosperity of enterprises. Specifically, the research will focus on how enterprises actively undertake social responsibilities, enhance social trust and promote the harmonious progress of economy, society and environment while pursuing profits. This is very important for the sustainable development of the enterprise itself, and also has a far-reaching impact on the all-round progress of society and the continuous improvement of the environment.

In the academic and practical fields, the research on CSR and sustainable development has accumulated rich achievements. Scholars have made an in-depth analysis of the meaning, constituent elements, practice methods and its relationship with sustainable development from multiple perspectives and levels [5]. These studies provide us with rich theoretical resources and practical experience, but the systematic research on how to construct and optimize CSR management mode under the framework of sustainable development strategy is still insufficient [6]. Based on the existing achievements, this study will further expand the research in this field, aiming at providing practical reference and guidance for enterprises to fulfill their social responsibilities.

2. Correlation analysis between sustainable development strategy and CSR

2.1. Connotation and requirements of sustainable development strategy

Sustainable development strategy is a long-term and comprehensive development concept, which emphasizes the coordination and unity of economic development, social progress and environmental protection [7]. This strategy pays attention to the current development needs, pays more attention to the future development potential, and strives to meet the needs of contemporary people without damaging the ability of future generations to meet their needs. The strategy of sustainable development requires that enterprises should fully consider its impact on society and environment while pursuing economic benefits, and integrate the concept of environmental protection into all aspects of enterprise decision-making and operation. This requires enterprises to adopt green production methods, reduce resource use and environmental pollution, and actively participate in social welfare activities to promote social harmony and stability. In short, the concept of sustainable development puts forward higher standards for enterprises, requiring enterprises to achieve a win-win situation in economy, society and environment during their growth.

2.2. The definition and dimensions of CSR

CSR means that enterprises should take the initiative to take responsibility for society, environment and employees while pursuing economic benefits. This responsibility goes beyond the basic requirements of law and extends to the level of morality and ethics. The dimensions of CSR mainly include economic, social and environmental aspects [8]. Economically, enterprises should operate in good faith, provide consumers with high-quality products and services, protect the legitimate rights and interests of employees and create a good working environment. At the social level, enterprises should devote themselves to public welfare activities, support the development of social undertakings such as education, medical care and poverty alleviation, and promote social harmony and progress. In terms of environment, enterprises should take environmental protection measures to reduce pollution emissions in the production process, save resources and protect the ecological environment. Together, these dimensions constitute a complete framework of CSR.

2.3. The interaction between sustainable development strategy and CSR

There is a close interaction between sustainable development strategy and CSR. Figure 1 shows the interaction between sustainable development strategy and CSR:

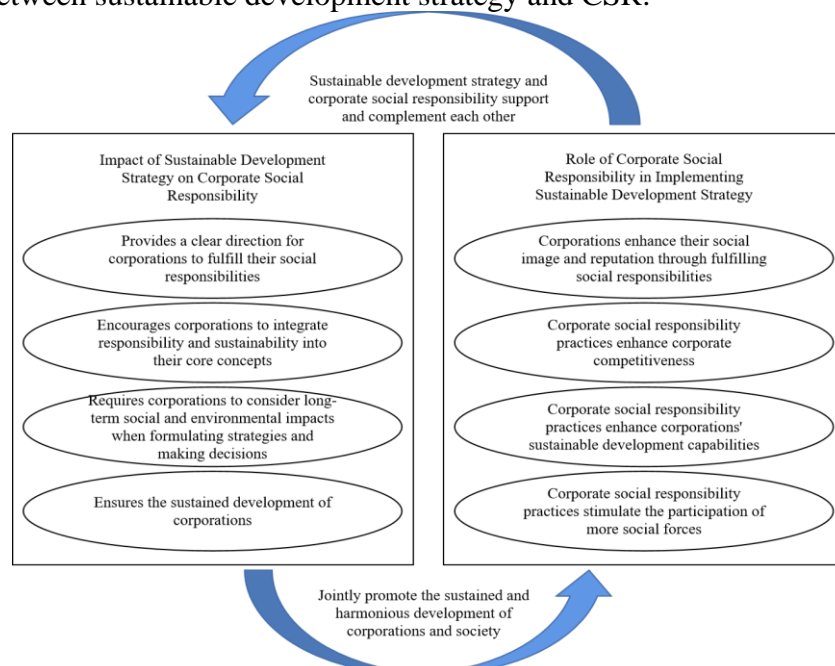


Figure 1 Interaction between sustainable development strategy and CSR

On the one hand, the sustainable development strategy provides a clear direction for enterprises to fulfill their social responsibilities. Under the background of sustainable development, enterprises need to pay more attention to its role in society and environment, and integrate responsibility and sustainability into the core concept of enterprises. This means that when making strategies and decisions, enterprises need to fully consider the long-term impact on society and environment to ensure the sustainable development of enterprises. On the other hand, the practice of CSR also promotes the implementation of sustainable development strategy. By fulfilling their social responsibilities and actively participating in social welfare undertakings and environmental protection actions, enterprises have enhanced their social image and reputation, and also enhanced their competitiveness and sustainable development capabilities. Corporate social responsibility practice can also stimulate the participation of more social forces and jointly promote the realization of sustainable development strategy. Therefore, the sustainable development strategy and CSR support and complement each other, and jointly promote the sustainable and harmonious development of enterprises and society.

3. Construction of CSR management mode under sustainable development strategy

Under the framework of sustainable development strategy, the design and implementation of CSR management mode is the key link to realize the triple goals of economy, society and environment. This section will evaluate the existing CSR management model, and discuss the practical application effect and far-reaching impact on the development of enterprises with the design of sustainable development-oriented management framework.

3.1. Comment on the existing CSR management model

At present, CSR management modes of enterprises can be mainly divided into charity donation mode, green management mode and stakeholder participation mode. These models have their own characteristics, but there are also some limitations. Table 1 shows the advantages and disadvantages of the existing CSR management model more intuitively.

Table 1: Comparison of Existing CSR Management Models

Model Type	Resource Integration (1-10)	Cost-Benefit Ratio (Input/Output)	Long-Term Impact Index (1-10)
Charity Donation Model	4.2	1:0.8	5.1
Green Management Model	6.5	1:1.5	7.3
Stakeholder Engagement Model	7.8	1:1.2	8.0

Although the existing CSR management models have their own advantages, they all have certain limitations, and it is difficult to fully meet the requirements of the sustainable development strategy. For example, the resource integration of charitable donation model is low, and the cost-benefit ratio of green management model is relatively high, but its long-term influence is still insufficient. This shows that enterprises need a more scientific and systematic CSR management model to meet the complex sustainable development needs.

3.2. CSR management framework guided by sustainable development strategy

In order to overcome the shortcomings of the existing model, this paper puts forward a set of CSR management framework oriented to sustainable development strategy. The framework starts with goal setting, strategic planning, implementation mechanism and supervision and evaluation to help enterprises achieve coordinated development. Table 2 shows the specific content and core indicators of the framework.

Table 2: CSR Management Framework Oriented Towards Sustainable Development Strategy

Key Component	Core Metrics	Industry Benchmark	Optimized Target Value
Goal Setting	CSR Alignment with Business Strategy (%)	45%	≥75%
Strategy Planning	Dedicated CSR Budget Allocation (%)	2.1%	3.5%-5%
Implementation Mechanism	Employee Participation Rate (%)	60%	≥85%
Monitoring & Evaluation	Social Benefit/Economic Benefit Ratio	0.6:1	1.2:1

The framework defines the core indicators of each link and sets specific optimization goals. In goal setting, enterprises need to increase the integration of CSR and business strategy to more than 75%. In the strategic planning, the proportion of social responsibility special budget should reach 3.5%-5% to ensure the rational allocation of resources. After the implementation of this framework, a manufacturing enterprise's R&D investment in green technology increased from 3% to 6%, which led to a 24% reduction in product carbon footprint and a 3.2% increase in gross profit margin due to brand premium.

3.3. Cross-industry CSR practice effectiveness

In order to further verify the effectiveness of the above framework, three types of typical enterprises are selected for comparative analysis, and the results are shown in Table 3:

Table 3: Cross-Industry CSR Practice Performance Comparison

Industry Type	Practice Content	Social Benefit Increase (%)	Economic Benefit Increase (%)
Manufacturing	Circular Economy Integration	35	8.2
Finance	Green Credit and Inclusive Finance	28	5.6
Retail	Sustainable Supply Chain Digitalization	22	10.4

There are significant differences in the effectiveness of CSR practice in different industries. For example, after a retail enterprise achieved supply chain transparency through blockchain technology, the supplier compliance rate increased by 41% and the customer loyalty index increased by 18%. A manufacturing enterprise reduces the consumption of resources and improves the market competitiveness of its products through industry consolidation of circular economy. Scientific and systematic CSR management mode can bring remarkable benefits to enterprises.

4. Challenges and countermeasures of CSR management mode under the strategy of sustainable development

In the process of promoting the sustainable development strategy, enterprises have encountered many challenges in establishing and implementing the social responsibility management model. Performing social responsibility is usually accompanied by huge resources investment, which undoubtedly increases the burden for enterprises with tight resources. It is a difficult problem for enterprises to effectively control the cost of social responsibility while maintaining profitability. Therefore, the cost problem is an obstacle that must be faced squarely. Coordinating the interests of different stakeholders is another challenge faced by enterprises. Corporate activities involve shareholders, employees, consumers, suppliers and other interests. It is an urgent problem for enterprises to meet the needs of these groups, avoid conflicts and seek a win-win situation. With the increasing concern of society for sustainable development and corporate responsibility, relevant policies are constantly evolving. Enterprises need to keep up with policy trends, adjust social responsibility strategies and adapt to changes in the policy environment. To meet these challenges, enterprises need to adopt active strategies. In order to reduce the cost pressure, enterprises can reduce costs by improving resource efficiency and optimizing management processes, and seek the support of the government and all sectors of society to jointly fulfill their social responsibilities. When dealing

with the relationship between stakeholders, it is the key to seek consensus to establish an effective communication mechanism, strengthen exchanges and cooperation, and understand and meet their needs. Enterprises should integrate social responsibility into their culture and values, encourage employees to actively participate, and create an atmosphere of full participation. Faced with policy uncertainty, enterprises need to strengthen policy research and forward-looking analysis, grasp policy trends in time, and adjust strategies to adapt to the new policy environment.

5. Conclusions

This study deeply analyzes the construction and optimization of CSR management mode under the guidance of sustainable development strategy, and its main conclusions and findings are summarized as follows: In the macro environment of sustainable development, the design and improvement of CSR management mode plays a key role in promoting the sustainable growth of enterprises and the harmonious development of society. By analyzing the advantages and disadvantages of the existing CSR management model, this article constructs a set of management framework with sustainable development as the core, and discusses its innovation and practice. The research results show that a scientific and systematic social responsibility management model can effectively enhance the social image and brand reputation of enterprises, and enhance their market competitiveness and sustainable development potential.

Under the framework of sustainable development strategy, CSR management mode has a far-reaching impact on enterprises and society. This model not only realizes the double promotion of economic benefits and social benefits of enterprises, but also promotes the harmonious coexistence of economy and environment. By fulfilling their social responsibilities, enterprises devote themselves to social welfare and environmental protection, which has brought positive influence to society and laid a solid foundation for their own sustainable development. In the future, the government should introduce more policies and measures to encourage and support enterprises to fulfill their social responsibilities, so as to provide a strong guarantee for the development of CSR. In a word, the CSR management mode under the sustainable development strategy will usher in a broader development prospect and a far-reaching social impact.

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