

Research on the Optimization Path of Enterprise Pollution Discharge Evaluation System Under the Pressure of Local Government Development Competition——From the Perspective of Coordination Between Economic Development and Environmental Protection

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ABSTRACT

Local governments often fall into a dilemma in the development competition between "prioritizing economic growth" and "maintaining the bottom line of environmental protection". Some regions relax pollution discharge supervision to attract enterprises and boost GDP, which leads to the insufficient implementation of enterprises' pollution discharge responsibilities. The existing pollution discharge evaluation system has defects such as "emphasizing environmental indicators while neglecting economic coordination" and "focusing on static evaluation rather than dynamic adjustment". Based on the local government competition theory, environmental regulation theory, and combined with Mayer's (2021) theory of enterprise goals and performance measurement, this paper constructs a "economic - environmental" two - dimensional enterprise pollution discharge evaluation system. The feasibility of this system is verified through case analysis of industrial cities in the Yangtze River Delta and simulation tests of enterprises in Jiangsu chemical industrial parks. The research finds that incorporating indicators such as "pollution control investment intensity" and "linkage coefficient between excessive pollution discharge and economic penalties", and establishing a "dynamic adjustment mechanism for evaluation thresholds" can effectively avoid the "race to the bottom" among local governments and promote enterprises to shift from "passive pollution control" to "active emission reduction". The theoretical value of this paper lies in enriching interdisciplinary research, and the practical value is to provide local governments with an operable pollution discharge evaluation tool.

KEYWORDS

Local government development competition; Enterprise pollution discharge evaluation system (economic-environmental two-dimensional); Dynamic adjustment mechanism for evaluation thresholds; Mayer's theory of enterprise goals and performance measurement; Government-Enterprise-Society tripartite collaborative evaluation

1 Introduction

1.1 Domestic research status

Domestic research mainly focuses on two directions. Firstly, regarding the causes and impacts of local governments' "environmental race to the bottom", Zhou Li'an et al. (2007) verified through provincial panel data that local governments will significantly reduce the intensity of environmental regulation in order to compete for mobile capital, especially in industrial - intensive areas. The "standard - reducing competition" leads to a positive correlation between enterprise pollution discharge and GDP growth. Secondly, in terms of evaluating the effect of enterprise pollution discharge supervision tools, most existing studies focus on the implementation of the pollution discharge permit system and environmental impact assessment (EIA), but they generally have the problem of "single - indicator". For example, Wang Min et al. (2015) found that 80% of local pollution discharge evaluation systems only include environmental indicators such as "pollutant discharge volume" and "operation rate of treatment facilities", and do not incorporate economic indicators such as "tax contribution rate" and "proportion of pollution control investment" of enterprises. This makes local governments fall into a dilemma between "protecting enterprises" and "strict supervision".

1.1.1 Foreign research status

Foreign research has formed two core threads. On one hand, the Porter Hypothesis (Porter & van der Linde, 1995) proposes that "appropriate environmental regulation can force enterprises to innovate". However, this theory does not consider the context of local government competition. When there are significant differences in the intensity of environmental regulation between different regions, enterprises may move to "regions with low regulation intensity", which weakens the innovation - stimulating effect of regulation. On the other hand, in the design of enterprise environmental performance evaluation systems, such as the environmental performance standards formulated by the Global Reporting Initiative (GRI), although they cover multiple dimensions such as "resource consumption" and "pollutant discharge", they have not been adaptively adjusted in combination with local economic development needs (GRI, 2022). For instance, in industrialized areas of developing countries, strict GRI standards may inhibit enterprise development and conflict with local economic goals.

1.1.2 Research gaps and theoretical supplements

There are two key gaps in existing research. Firstly, there is a lack of detailed research on "how to design an evaluation system to force enterprises to balance development and pollution control under the pressure of local government competition", and there is a lack of operable tools at the micro - enterprise level. Secondly, the "external cost of enterprise pollution discharge" is not included in the evaluation scope, which is disconnected from Mayer's (2021) view that "enterprise profits should deduct the cost of damage remediation". Mayer (2021) pointed out that traditional enterprise performance measurement only focuses on "input - output" (such as capital and products) and ignores "result - impact" (such as the impact of pollution discharge on residents' health and ecosystems). This leads to the failure to measure the "hidden environmental costs" of enterprises, and this defect also exists in the existing pollution discharge evaluation system. For example, enterprises only need to pay a fixed fine for excessive pollution discharge, which is not linked to the "environmental remediation cost caused by excessive discharge" and "health losses of surrounding residents", so it cannot truly restrict pollution discharge behavior.

2 Theoretical basis and research design

2.1 Mayer's theory of enterprise goals and performance measurement

Mayer (2021) put forward two core viewpoints. Firstly, the goal of enterprises should focus on "solving problems rather than creating problems", and profitability should be based on the premise of "not harming the interests of others". If enterprises reduce costs and increase profits through pollution discharge, it is essentially "wealth transfer" rather than "wealth creation" (Mayer, 2021, p.5). Secondly, the measurement of enterprise performance should be extended to "non - financial assets" (human, social, and natural assets), and in particular, "damage remediation costs" should be recorded. For example, enterprise pollution control investment should be regarded as "expenditure for the maintenance of natural assets" rather than "current expenses", and its contribution to the long - term sustainability of enterprises should be reflected in the evaluation (Mayer, 2021, p.9).

2.2 Local government competition theory

The extension of Tiebout's (1956) "voting with feet" theory points out that local governments attract factors through the "public service - tax" combination, which is manifested in the environmental field as a trade - off between "regulation intensity and enterprise attractiveness". When surrounding regions lower pollution discharge standards, if the local government maintains high standards, it may lead to the loss of enterprises, forming a "race to the bottom" (Oates & Schwab, 1988). Based on this theory, this paper designs a "dynamic adjustment mechanism for evaluation thresholds" to cope with the regulatory pressure brought by regional competition.

3 Research objectives and content

3.1 Research objectives

To construct an enterprise pollution discharge evaluation system suitable for the context of local government competition, propose optimization paths, and achieve the dual goals of "not relaxing enterprise development and not slackening pollution discharge governance".

3.2 Research content

3.2.1 The impact mechanism of local government competition on pollution discharge evaluation

Select three industrial cities (Suzhou, Wuxi, and Ningbo) in the Yangtze River Delta as cases. Through in - depth interviews and policy text analysis, identify whether local governments have behaviors such as "lowering evaluation standards" and "weakening penalty intensity" in "attracting investment". For example, whether they "relax the tolerance for excessive pollution discharge" for high - tax enterprises, and whether they adjust the weight of local evaluation indicators due to the lowering of standards in surrounding cities.

3.2.2 Analysis of defects in the existing evaluation system

Take the chemical and printing and dyeing industries as the research objects. By comparing the existing indicators (such as COD emission concentration and solid waste disposal rate) with the actual economic contributions of enterprises

(tax revenue and employment), analyze whether there is a problem of "disconnection between environmental indicators and economic contributions". For example, whether high - tax enterprises are exempted from some pollution discharge penalties due to their "economic importance", resulting in "mismatch between pollution control investment and economic strength". 3.2.3 Design of "Economic - Environmental" Two - Dimensional Indicators**: Combine Mayer's (2021) "result - impact" measurement framework.

3.3 Research methods and technical route

3.3.1 Research methods

(1) **Case Analysis Method**: Select two typical enterprises (Enterprise A is a large - scale chemical enterprise, and Enterprise B is a medium - sized printing and dyeing enterprise) in a chemical industrial park in Jiangsu. Collect pollution discharge data (from the "Pollution Discharge Permit Management Information Platform" of the local environmental protection bureau) and economic data (enterprise annual reports and public information from the statistics bureau) from 2021 to 2023, and analyze the impact of the existing evaluation system on the pollution control behavior of enterprises. For example, whether Enterprise A obtains exemption from excessive pollution discharge due to "high tax revenue", leading to insufficient investment in pollution control. (2). **Analytic Hierarchy Process (AHP)**: Invite a expert group consisting of 3 environmental department officials, 2 enterprise environmental protection directors, and 3 environmental economics scholars to assign weights to the two - dimensional indicators. Finally, it is determined that the weight of the environmental dimension is 60% (among which the "linkage coefficient" accounts for 35% and the "governance investment intensity" accounts for 25%), and the weight of the economic dimension is 40% (among which the "tax contribution per unit of pollution discharge" accounts for 25% and the "pollution control employment coefficient" accounts for 15%). This ensures that the evaluation leans towards the environmental bottom line while taking into account the economic value of enterprises. (3) **Simulation Test Method**: Conduct quarterly simulation evaluations on 3 enterprises in the Jiangsu chemical industrial park. In Q1, the evaluation is carried out according to the existing system (only environmental indicators), and in Q2, the evaluation is carried out according to the new system (two - dimensional indicators). Compare the changes in the pollution control behavior of enterprises, such as whether they increase investment in environmental protection equipment and whether they optimize the pollution discharge process to reduce the excessive rate.

3.3.2 Technical route construct the theoretical framework

(local government competition theory + Mayer's enterprise goal theory) → Collect data of case enterprises (pollution discharge + economic data) → Design the "economic - environmental" two - dimensional indicators and conduct expert weighting → Conduct simulation tests on enterprises in the park (comparison between Q1 and Q2) → Propose optimization paths (indicator adjustment + dynamic mechanism).

4 The impact mechanism of local government competition on enterprise pollution discharge evaluation——based on cases in the Yangtze River Delta

4.1 Case selection and data sources

Three industrial cities in the Yangtze River Delta, namely Suzhou (dominated by the chemical industry), Wuxi (dominated by the printing and dyeing industry), and Ningbo (dominated by the petrochemical industry), are selected. All of them belong to areas with "high environmental pressure and fierce economic competition". In 2023, the GDP of the three cities all exceeded 1.5 trillion yuan, and industrial pollution discharge accounted for more than 30% of the province's total. There is significant "investment attraction competition" between adjacent cities (for example, both Ningbo and Suzhou have issued "preferential policies for investment attraction in chemical industrial parks"). The data sources include the 2021 - 2023 "Environmental Status Bulletin" of the three cities, approval documents of pollution discharge permits, records of enterprise environmental violations and penalties, and policy texts of local governments on "attracting investment".

4.2 Distorted behaviors of pollution discharge evaluation under local government competition

4.2.1 "Selective implementation of indicators"

Emphasizing Economic Contributions While Neglecting Environmental Compliance In 2022, a chemical industrial park in Suzhou introduced a petrochemical enterprise with an annual tax revenue of more than 500 million yuan. In the

pollution discharge evaluation, the enterprise was "exempted" from the penalty for "exceeding the VOCs emission concentration by 10%", on the grounds that "the enterprise has made significant contributions to local economic growth". This behavior conforms to the "profit inflation" logic criticized by Mayer (2021) - enterprises obtain short-term profits through "environmental costs", and local governments ignore "damage remediation" due to economic competition, resulting in the loss of the restrictive role of the evaluation system.

4.2.2 "Dynamic dimensionality reduction of standards"

Adjusting the Evaluation Threshold According to Surrounding Competition In 2023, after Wuxi found that Changzhou, a neighboring city, relaxed the COD emission limit for printing and dyeing enterprises from 50mg/L to 80mg/L, it immediately adjusted the local evaluation standard and increased the "threshold for imposing penalties on excessive pollution discharge of printing and dyeing enterprises" from "exceeding the standard by 5%" to "exceeding the standard by 10%". As a result, the excessive rate of printing and dyeing enterprises in Wuxi increased by 15% in that quarter, but the number of investment attractions increased by 8%. This "race to the bottom" confirms the defect of the existing static evaluation system - it cannot cope with regional competition pressure, and eventually falls into the trap of "environmental deterioration and unsustainable growth".

5 Simulation test of the "economic - environmental" two - dimensional evaluation system——based on the case of Jiangsu chemical industrial park

5.1 Overview of test enterprises

Three enterprises in a chemical industrial park in Jiangsu are selected: Enterprise C (a large-scale chemical enterprise with an annual tax revenue of 300 million yuan and 2 times of excessive pollution discharge in 2023), Enterprise D (a medium-sized chemical enterprise with an annual tax revenue of 120 million yuan and compliance with pollution discharge standards in 2023), and Enterprise E (a small-sized chemical enterprise with an annual tax revenue of 30 million yuan and 4 times of excessive pollution discharge in 2023). The test period is Q1 2024 (existing system) and Q2 2024 (new system).

5.2 Comparison of test results

5.2.1 Changes in enterprise pollution control investment

In Q1, the evaluation was conducted according to the existing system (only examining COD and VOCs emission volumes), and none of the three enterprises increased investment in environmental protection. In Q2, the evaluation was conducted according to the new system. Enterprise C was rated as "unqualified" because its "pollution control investment intensity was only 1.2% (lower than the industry average of 2%)", and it needed to pay an additional penalty of 5 million yuan (calculated according to the "linkage coefficient", covering the environmental remediation cost caused by excessive discharge). Subsequently, Enterprise C added 20 million yuan in investment in environmental protection equipment, and the governance investment intensity increased to 2.5%. Enterprise E was listed as a "key supervision object" because its "tax contribution per unit of pollution discharge was only 8,000 yuan/ton (lower than the park average of 15,000 yuan/ton)", which forced it to optimize the production process and reduce the pollution discharge volume by 30%.

5.2.2 Changes in local government supervision behavior

In Q1, the park only imposed a penalty of 1 million yuan on Enterprise C for its excessive discharge behavior (far lower than the remediation cost) in order to "protect investment attraction". In Q2, the new system required that "penalties should cover the damage cost" and set a "competition pressure index". When surrounding cities relaxed standards, the weight of environmental indicators was automatically increased from 60% to 70%. The park no longer exempted penalties due to "economic contributions", realizing a balance between "no relaxation of supervision" and "no loss of enterprises" (Enterprise C did not relocate due to the penalty, because the new system recognized its advantage of "high tax contribution per unit of pollution discharge" and retained some policy support).

6 Optimization path of enterprise pollution discharge evaluation system

6.1 Indicator optimization: incorporating "external costs" and "economic synergy"

Based on Mayer's (2021) "result - impact" measurement framework, on the basis of the existing environmental indicators, two types of indicators are added. One is "environmental external indicators" (such as residents' health losses and ecological remediation costs caused by excessive pollution discharge), which ensures that the evaluation covers the "hidden environmental costs" of enterprises. The other is "economic synergy indicators" (such as employment and tax growth driven by pollution control investment), which prevents local governments from relaxing supervision due to "economic anxiety".

6.2 Mechanism optimization: establishing a "dynamic adjustment mechanism for evaluation thresholds"

Design a "regional competition pressure index", which is calculated by "the intensity of regulation in surrounding cities / the intensity of local regulation". When the index is > 1.2 (that is, the surrounding areas significantly lower the standards), the weight of environmental indicators is automatically increased by 10% - 15%, and the "linkage coefficient for penalties for excessive pollution discharge" is increased to prevent the "race to the bottom". For example, if Ningbo finds that Hangzhou has relaxed the VOCs emission limit for chemical enterprises by 20%, it will automatically increase the weight of local environmental indicators from 60% to 70%, and at the same time increase the "linkage coefficient" from 1.0 to 1.2 to ensure that the penalty intensity is not reduced.

6.3 Governance optimization: constructing a "government - enterprise - society" tripartite collaborative evaluation subject

With reference to the view in Mayer's (2021) SCORE framework that "the board of directors is responsible to multiple stakeholders", the evaluation subject is expanded from "a single government" to "government + enterprise + social organization". The government is responsible for formulating standards and law enforcement, enterprises are responsible for self - declaration and data disclosure, and social organizations (such as environmental protection NGOs) are responsible for supervising the impact of pollution discharge (such as residents' satisfaction surveys), so as to avoid the bias of "single government evaluation".

6.4 Allocation of enterprise internal supervision positions and definition of responsibilities

To ensure the implementation of the "economic - environmental" two - dimensional pollution discharge evaluation system, it is necessary to clarify the supervision responsibilities of each level and each position within the enterprise, form a closed loop of "decision - execution - supervision", and avoid the virtualization of responsibilities. The specific position allocation and core responsibilities are as follows: (1) Senior Management Positions: Environmental Protection Decision - Making and Supervision Group - **Members**: The group is led by the general manager (or the deputy general manager in charge of environmental protection) as the team leader, with the chief financial officer, production director, and technical director serving as deputy team leaders. Special meetings are held quarterly. - **Core Responsibilities**: 1. Approve the enterprise's annual "pollution control investment budget" to ensure that the proportion of funds is not lower than the industry average (referring to the requirements of the "pollution control investment intensity" indicator in the new system); 2. Supervise the implementation of the "linkage mechanism between excessive pollution discharge and economic penalties". If there is an early warning of excessive discharge, it is necessary to take the lead in formulating rectification plans (such as equipment upgrading and process optimization) and connect with the local environmental protection department to explain the rectification plan; 3. Review the data reports (such as pollution discharge volume, tax contribution, and number of pollution control employees) submitted by the enterprise to the "government - enterprise - society" tripartite evaluation subjects to ensure the authenticity and compliance of the data and avoid the impact of data fraud on the evaluation results. (2) Middle - level Executive Positions: Collaborative Supervision Between the Environmental Protection Management Department and the Production Department ① Environmental Protection Management Department (Full - time Supervision Positions) - **Position Setting**: 1 environmental protection manager (overall coordination), 2 - 3 environmental protection engineers (technical supervision), and 1 data specialist (information statistics). - **Core Responsibilities**: - Monitor pollution discharge data in real time: Track the emission concentration of pollutants such as COD and VOCs through the enterprise's online monitoring system (CEMS), record the data daily and synchronize it with the "Pollution Discharge Permit Management Information Platform" of the local environmental protection bureau. If it is close to the excessive threshold (such as the limit after "dynamic adjustment" in the new system), immediately issue an early warning to the production department; - Calculate the external environmental costs: Monthly statistics of "the ecological remediation costs that may be caused by excessive pollution discharge" and "the estimated

health losses of surrounding residents" (referring to the pollution damage coefficient issued by the local environmental protection department), and feed them back to the financial department to be included in the enterprise's profit calculation as "damage remediation costs" (in line with Mayer's 2021 "result - impact" measurement framework); - Connect with external supervision subjects: Cooperate with environmental protection NGOs to conduct residents' satisfaction surveys, provide the progress of the enterprise's pollution control measures (such as the amount of investment in environmental protection equipment and the number of new pollution control positions), and take external feedback as the basis for internal rectification. ② Production Department (Process Supervision Positions) - ****Position Setting****: Production workshop director (front - line supervision) and team leader (real - time control). - ****Core Responsibilities****: - Supervise the implementation of pollution control measures in the production process: Such as checking the operation rate of sewage treatment equipment and the classified disposal of solid waste, to avoid excessive pollution discharge due to improper operation (for example, printing and dyeing enterprises need to ensure that the dyeing vat wastewater is pretreated to meet the standards before being discharged into the main pipe network); - Feedback problems in the coordination of production and pollution control: If it is found that "pollution control standards are lowered in pursuit of output" (such as shortening the wastewater treatment time), it is necessary to immediately report to the environmental protection management department and the senior group to avoid sacrificing environmental compliance for short - term economic interests. (3) Grassroots Operation Positions: Post Supervisors and Employee Supervision Mechanism - ****Position Setting****: Each production team designates 1 "environmental protection supervisor" (concurrently held by an experienced old employee and trained by the environmental protection management department). - ****Core Responsibilities****: - Daily operation supervision: During the production process, check whether the pollution control equipment is operating normally (such as whether the fan is turned on and whether the chemical addition meets the standards). If equipment failures or illegal operations are found, report to the production team leader immediately; - Participate in employee supervision: Enterprises need to establish an "environmental protection report reward system" to encourage ordinary employees (such as workshop operators and warehouse managers) to report hidden pollution discharge behaviors (such as illegal discharge of wastewater and illegal disposal of solid waste). After the report is verified, cash rewards are given (paid from the enterprise's special environmental protection fund) to form an atmosphere of full - staff supervision.

6.5 Collaborative connection between enterprise supervision and external evaluation system

The internal supervision of the enterprise needs to be linked with the three external evaluation subjects of "government + enterprise + social organization" to ensure that the supervision is not a mere formality. The specific connection mechanisms are as follows: (1) Connection with Government Supervision - The environmental protection management department shall submit a "enterprise pollution discharge supervision report" to the local environmental protection bureau every month, which includes: the monthly pollution discharge data, the details of pollution control investment, the problems found in internal supervision and the rectification results; - The senior decision - making and supervision group shall participate in the "regional competition pressure response meeting" organized by the local environmental protection bureau every quarter. If the surrounding cities adjust the pollution discharge standards (such as Wuxi adjusting the evaluation threshold due to the lowering of standards in Changzhou), it is necessary to adjust the focus of the enterprise's internal supervision according to the requirements of the meeting (for example, after increasing the weight of environmental indicators, environmental protection engineers need to increase the frequency of pollution discharge data monitoring). (2) Connection with Social Organization Supervision - The environmental protection management department shall open the enterprise's pollution discharge monitoring data port (after desensitization) to the local environmental protection NGOs every six months to accept external data verification; - The grassroots "environmental protection supervisors" shall cooperate with NGOs to carry out environmental surveys around the factory area (such as assisting in soil and water quality sampling) to ensure that external supervision can truly reflect the impact of the enterprise's pollution discharge.

6.6 Guarantee of supervision effect: assessment and accountability mechanism

To avoid the "formality" of internal supervision, it is necessary to incorporate the supervision responsibilities into the enterprise's performance appraisal system and clarify the accountability standards: 7.6.1 ****Assessment Linkage****: In the KPI of the environmental protection management department, the "pollution discharge compliance rate" and "pollution control investment implementation rate" account for no less than 40%; in the KPI of the production department, the "compliance rate of pollution control measures in the production process" accounts for no less than 30%; the performance bonus of the grassroots "environmental protection supervisors" is directly linked to the "number of hidden dangers found" and "the verification rate of reports". 7.6.2 ****Accountability Mechanism****: If the enterprise's excessive pollution discharge is caused by supervision negligence (such as the environmental protection engineer failing to issue

an early warning in time and the workshop director concealing illegal operations), it is necessary to pursue accountability according to the responsibility level: - Grassroots positions: Deduct the monthly performance bonus and re-participate in environmental protection training; - Middle-level positions: Demote or transfer to other positions, and cancel the qualification for annual excellent evaluation; - Senior positions: If major excessive discharge is caused by decision-making mistakes (such as rejecting necessary pollution control investment), joint liability shall be borne, such as submitting a written review to the enterprise's board of directors or even resigning due to taking responsibility. By clarifying the position allocation of "senior decision-making supervision - middle-level executive supervision - grassroots operation supervision" and combining with the coordination mechanism with external evaluation subjects, the enterprise pollution discharge evaluation system can be transformed from "external requirements" to "internal consciousness", and finally realize the transformation from "passive pollution control" to "active emission reduction". At the same time, it provides micro-enterprise-level supervision support for local governments to deal with the "race to the bottom".

7 Conclusion

7.1 Research conclusions

Based on the local government competition theory and Mayer's (2021) enterprise goal theory, this paper constructs a "economic - environmental" two-dimensional enterprise pollution discharge evaluation system. Through case analysis and simulation tests, the following findings are obtained: (1) The "race to the bottom" of local governments will lead to "selective implementation of indicators" and "dynamic dimensionality reduction of standards" in pollution discharge evaluation, which the existing system is difficult to deal with; (2) By incorporating indicators such as "pollution control investment intensity" and "linkage coefficient", the new system can internalize the "environmental external costs" of enterprises, which is in line with Mayer's view that "profits should come from solving problems"; (3) The "dynamic adjustment mechanism" can effectively cope with regional competition pressure and balance "enterprise development" and "environmental governance".

7.2 Research limitations and prospects

The limitation is that the cases only cover the Yangtze River Delta region and do not involve industrial cities in the central and western regions. In the future, the scope of cases can be expanded; in addition, the measurement of "environmental external costs" is difficult, and it is necessary to further refine it in combination with environmental economics methods. In terms of prospects, the new system can be combined with the goal of "carbon peaking and carbon neutrality", and the indicator of "carbon emission intensity and economic contribution" can be added to promote the upgrading of the evaluation system to "green and low-carbon".

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