

Research on the Reshaping of Corporate Social Responsibility and Stakeholder Responsibilities and ESG Management Strategies in the Context of the Dual-Carbon Economy

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ABSTRACT

With the deep implementation of the dual-carbon economy, the responsibilities of enterprises are increasing, requiring them to update traditional business models and CSR concepts. Under this new background, stakeholders such as investors and consumers have higher expectations for corporate environmental and social responsibilities. To effectively fulfill these new responsibilities, companies must develop comprehensive ESG management strategies to ensure balanced development across environmental, social, and governance dimensions. Based on this, this paper analyzes how the dual-carbon economy reshapes CSR and stakeholder responsibilities and explores pathways for implementing ESG strategies to drive corporate green transformation.

KEYWORDS

Dual-carbon economy; Corporate Social Responsibility; Stakeholder responsibilities; ESG management; Sustainable development

Amid the intensifying global climate crisis, the dual-carbon economy has emerged as a core strategy for sustainable development. However, traditional Corporate Social Responsibility (CSR) models appear inadequate in addressing the urgent demands of sustainability. Simultaneously, stakeholders' expectations have undergone profound changes, with stricter standards imposed by investors, consumers, and supply chain participants on companies' environmental performance and social responsibility.

1 Reshaping Corporate Social Responsibility and Stakeholder Responsibilities in the Context of the Dual-Carbon Economy

1.1 New Requirements for Corporate CSR Under the Dual-Carbon Economy

The dual-carbon goals of carbon peaking and carbon neutrality have emerged as pivotal global strategies to combat climate change. Against this backdrop, Corporate Social Responsibility faces a new wave of stricter and more comprehensive challenges. Enterprises are required to integrate traditional CSR concepts with sustainable development practices, with particular emphasis on reducing carbon emissions, driving green transformation, and developing environmentally friendly products.

The dual-carbon objectives compel companies to reassess their operational approaches to align with stricter environmental regulations and market expectations. For example, investing in renewable energy projects not only contributes to societal and environmental well-being but also strengthens the foundation of corporate competitiveness. Simultaneously, optimizing supply chain management to reduce carbon footprints has become a central task, especially through the adoption of low-carbon technologies in logistics and production processes. Companies must also commit to developing environmentally friendly products that minimize environmental impact throughout their lifecycle, from design and manufacturing to recycling. These initiatives not only contribute to achieving the dual-carbon goals but also enhance a company's market position in the green economy.

1.2 Reframing Stakeholder Responsibilities

In the dual-carbon economy, stakeholder responsibilities are redefined across internal and external dimensions. Internally, companies should strengthen environmental consciousness, with a particular focus on training employees in sustainability practices and fostering a mindset centered on sustainable development. Additionally, creating a healthy workplace is essential, especially by implementing energy-saving facilities and green building technologies to reduce workplace carbon emissions.

Externally, companies should elevate the environmental standards of their supply chains, driving green upgrades across the entire industry chain. They should also collaborate with local communities to advance green initiatives that enhance the local ecological environment. Furthermore, companies are encouraged to actively participate in the

development of industry standards and regulations, which not only optimize their operations but also provide a policy framework to guide other stakeholders toward sustainable development, fostering a collective green ecosystem.

1.3 CSR Practice Cases

Amid the momentum of the dual-carbon economy, some companies have achieved remarkable results through innovative CSR practices. For instance, a leading new energy vehicle manufacturer has established a sustainable supply chain that not only optimizes raw material utilization but also significantly reduces the carbon footprint of its products throughout their lifecycle. Similarly, a major retail corporation has invested heavily in solar and wind energy projects, successfully reducing its logistics network's carbon emissions by over 50%.

In the agricultural sector, a food company employing precision agriculture techniques has dramatically reduced the use of fertilizers and water resources while enhancing land use efficiency. These illustrative cases highlight successful corporate efforts in energy conservation, green innovation, and social responsibility investment. They not only enhance corporate brand images but also provide valuable insights for peer enterprises, thereby fostering a new model of green collaboration across industries.

1.4 The Relationship Between CSR and Sustainable Development

CSR activities are a core pathway for achieving corporate sustainable development, closely integrating economic benefits with social value. Through its initiatives, companies can build a positive brand image and gain public trust and market favor. For instance, publicly committing to carbon neutrality goals can help companies attract green investors who prioritize sustainable development. Additionally, fulfilling corporate social responsibilities boosts employee engagement and job satisfaction, thereby improving internal cohesion and productivity.

More critically, CSR activities enable companies to create long-term value, such as exploring new markets through innovative technologies and products. By actively implementing CSR, companies can achieve a win-win scenario with society, maintaining sustained economic growth while contributing to societal sustainable development. This ensures their leadership position in the future green economy.

2 Formulating Corporate ESG Management Strategies in the Context of a Dual-Carbon Economy

2.1 The Relationship Between ESG Concepts and a Dual-Carbon Economy

The concept of Environmental, Social, and Governance is highly aligned with the goals of a dual-carbon economy, serving as a critical framework for achieving carbon peaking and neutrality. ESG provides clear standards and pathways by evaluating corporate performance in environmental protection, social responsibility, and governance. On the environmental front, ESG focuses on reducing carbon footprints and supporting low-carbon transitions through investments in green technologies and renewable energy. Socially, ESG emphasizes corporate responsibilities like creating green jobs and promoting environmental education to enhance public support for dual-carbon goals. From a governance perspective, ESG advocates transparent management practices and mechanisms to ensure corporate commitments are met. It also guides investors toward green finance and sustainable investment, driving innovation in low-carbon technologies and industry upgrades while offering data support for setting scientific carbon targets.

2.2 Principles for Designing ESG Management Strategies

When designing ESG management strategies, companies should adhere to principles of scientific rigor and systemic alignment. The strategy must integrate seamlessly with the company's broader goals, clarifying directions for environmental, social, and governance improvements. Incorporating this theory into daily operations, such as implementing low-carbon technologies and adhering to sustainable development in business expansion, is essential. Transparency is another cornerstone, requiring companies to disclose ESG performance regularly, including emission data and reduction plans, to ensure stakeholder confidence. Moreover, the strategies should embrace continuous improvement through periodic evaluation and dynamic adjustments to address external changes and technological progress, ensuring long-term feasibility and strategic alignment.

2.3 Implementation of ESG Management Strategies

To effectively implement ESG strategies, companies must execute targeted actions across the three ESG dimensions. Environmentally, enterprises should create detailed plans for energy conservation and emissions reduction, such as

optimizing energy efficiency through standardized systems and adopting green technologies in production and logistics. Promoting green supply chains by setting environmental standards can further reduce the overall carbon footprint. Socially, companies need to prioritize employee welfare by ensuring a safe work environment and offering training, while contributing to societal well-being through initiatives like community education and environmental programs. On governance, businesses should prioritize sustainability in decision-making, establish anti-corruption frameworks, and enhance transparency through robust internal controls. These efforts collectively strengthen corporate ESG performance, enhancing competitiveness and reputation.

2.4 Enhancing and Refining ESG Management Strategies

Finally, ensuring the effectiveness of ESG strategies requires robust evaluation and iterative refinement. Companies should establish key performance indicators (KPIs) such as carbon emission reductions, renewable energy adoption rates, and employee satisfaction. Regular monitoring and analysis of these metrics allow precise tracking of progress and outcomes. Feedback mechanisms are critical for incorporating evaluation results into strategy adjustments—if targets are unmet, companies can revise their plans or adopt advanced technologies. Additionally, proactive stakeholder engagement and regular publication of ESG reports ensure a dynamic optimization process, enabling continuous refinement of this method strategies. These practices not only contribute to achieving dual-carbon goals but also support sustainable corporate development.

3 Integration and Synergy of Corporate CSR and ESG Management in the Context of a Dual-Carbon Economy

3.1 The Intrinsic Connection Between CSR and ESG Management

Corporate Social Responsibility and Environmental, Social, and Governance management complement each other in driving sustainable corporate development, though their focuses differ. It reflects a company's moral commitment to society, often demonstrated through charitable activities and community services. However, such efforts can lack focus, be challenging to evaluate, and produce limited long-term effects. Environmental, Social, and Governance Management, on the other hand, relies on data and systematic assessments to create a comprehensive framework, making environmental, social, and governance performance more transparent and measurable. For instance, using the ESG framework, companies can scientifically reduce emissions and quantify their outcomes, while optimizing the design and execution of this conception activities through integrated evaluations. This method emphasizes social value, while ESG focuses on long-term business value. The combination of these two approaches not only enhances a company's social image but also attracts green investors, boosting market competitiveness and returns on investment. Integrating CSR into the ESG management system redefines corporate social responsibility and provides an effective pathway to enhance strategic depth and operational efficiency.

3.2 Pathways for Integrating CSR and ESG Management

The integration of Corporate Social Responsibility and ESG management requires careful planning and effective execution. The first step is to build a unified strategic framework that combines CSR goals with ESG metrics. For example, in environmental it projects, emission reduction and resource recycling indicators should be integrated to ensure environmental sustainability and alignment with carbon neutrality goals. Establishing cross-departmental collaboration mechanisms is also critical, as CSR and ESG activities involve multiple departments. Marketing teams may drive public welfare campaigns, while operations teams implement green production reforms. Cross-departmental task forces can facilitate resource sharing, align objectives, and clarify responsibilities. Additionally, specialized CSR and ESG training programs can deepen employees' understanding of these concepts and encourage them to incorporate them into their daily work. This integration pathway enhances the cohesiveness of CSR activities while infusing ESG management with a human-centric approach, achieving a win-win scenario for social and business value.

3.3 Harmonious Mechanisms for CSR and ESG Management

To maximize the impact of CSR and Environmental, Social, and Governance Management, companies must establish efficient and harmonious operating mechanisms. A key initiative is the creation of an information-sharing platform to integrate CSR progress with ESG data, leveraging digital tools for real-time updates and synchronized displays. Efficient resource integration is also crucial, such as linking philanthropic CSR projects with green finance by issuing green bonds or attracting sustainability funds to inject new momentum into this method efforts. Additionally, companies can

transform CSR experiences into valuable insights for refining ESG strategies. To further engage employees and stakeholders, companies should implement multi-tiered incentive systems, incorporating CSR and ESG contributions into performance evaluations and offering rewards. This approach motivates greater participation in corporate sustainability initiatives. By implementing these measures, companies can significantly enhance internal management efficiency, expand social influence, and lay a strong foundation for achieving social, economic, and environmental synergies.

3.4 Future Outlook for CSR and ESG Management

In the era of a dual-carbon economy, the integration of CSR and ESG management will deepen, influenced by policy shifts, technological advancements, and globalization. As climate change and sustainability gain prominence, Environmental, Social, and Governance Management, performance is becoming a critical metric for evaluating corporate success. For instance, it ratings increasingly influence investor decisions, with corporate actions in carbon reduction, resource recycling, and social responsibility shaping market positions and capital flows. Technological advancements provide strong support for the evolution of CSR and ESG management. Cutting-edge tools like big data, AI, and blockchain enable companies to better assess the social impact of Corporate Social Responsibility activities and the effectiveness of ESG strategies. For example, AI can analyze carbon emission data to pinpoint areas for improvement with precision. International collaboration and policy guidance will also play pivotal roles. As global dual-carbon targets advance, stricter green regulations are expected, requiring companies to adapt strategies to comply with international norms and actively engage in global green economic cooperation. This not only addresses external challenges but also presents opportunities to lead industry transformation. Looking ahead, the deep integration of CSR and ESG will drive companies to shift from reactive compliance to proactive innovation, fostering harmonious coexistence of social value and economic benefit while positioning businesses as leaders in global sustainable development.

4 Conclusion

To better adapt to market trends and policy directions, enterprises must reshape their CSR concepts and redefine stakeholder responsibilities. This will drive green transformation and contribute to global sustainable development goals. ESG management strategies provide a comprehensive framework that guides businesses in embedding sustainability principles into their strategic planning and daily operations. Looking ahead, companies must continuously refine their CSR practices and ESG strategies to ensure the stability and longevity of their sustainable development achievements.

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