Research on Problems and Strategies of Corporate Social Responsibility in the Context of Supply-side Reform
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Abstract. Under the new economic normal, China's economy has shifted from high-speed development to high-quality development, and the supply-side reform has achieved phased results. In order to further deepen the supply-side reform, enterprises should actively undertake social responsibilities, improve the coping ability of the risk, balance corporate interests and social interests, and promote the sustainable development of enterprises and social economy. In the context of supply-side reform, this paper, on the basis of relevant theories, analyzes the current situation and problems of Chinese enterprises' fulfillment of social responsibility, and puts forward countermeasures to promote enterprises' active fulfillment of social responsibility under the supply-side reform, hoping to provide some reference for relevant units or departments.

1. Overview of the Theory
Supply-side reform is an important way to optimize industrial structure and promote economic transformation. Supply-side reform mainly starts from the supply-side, emphasizes structural adjustment, eliminates excess capacity, realizes the tasks of "three to one and one to make up", and promotes the healthy development of social economy. In the context of supply-side reform, enterprises should strengthen their awareness of social responsibility, improve their risk bearing capacity and promote their long-term development.

The corporate social responsibility refers to the responsibility of the enterprise, such as the shareholders, the creditors, the employees, the customers, the government and other stakeholders, on the premise of the relevant laws and regulations. The implementation of social responsibility will have a positive impact on the reputation of the enterprise, which is beneficial to the long-term development of the enterprise, and is beneficial to the deepening of the supply-side reform. The reform of the supply-side structure can promote the enterprise to carry out the social responsibility actively, improve the risk of the enterprise, and promote the healthy and sustainable development of social economy.

2. The Present Situation and Existing Problems of Corporate Social Responsibility in China
2.1. Present Situation of Corporate Social Responsibility in China
From the Blue Book on Corporate Social responsibility published in 2018, we can see the current status of corporate social responsibility in China. The CSR development index of China's top 300 enterprises is 34.4 points, which is down from 37.4 points in 2017. However, from the perspective of the recent decade, the overall CSR development index is rising. This shows that the government, enterprises and other concerns about social responsibility continue to increase, corporate social responsibility will be in-depth development in our country.

In 2018, the CSR development index of more than 40% of enterprises is lower than 20 points, the state-owned enterprise index reached 51.1 points, the private enterprise social responsibility index is 28 points, and the social responsibility index of foreign enterprises is 24.1 points, which indicates that many enterprises do not perform their social responsibility very well. In the past decade, 24 state-owned enterprises have issued social responsibility reports for ten consecutive years, eight private enterprises have issued social responsibility reports for ten consecutive years, and three
Foreign-funded enterprises have issued social responsibility reports for ten consecutive years. State-owned enterprises account for nearly 70% of the total. According to the score of China's top 300 enterprises, the data of stars from the worst-performing one to the best-performing five are summarized as follows: about 70 percent of enterprises were punished with less than three stars, including those with a score of 0, and nearly 60 percent of them were punished with less than one star. Therefore, the development of corporate social responsibility in China still faces a heavy task.

2.2. Problems of Corporate Social Responsibility in China

According to stakeholder theory, corporate social responsibility includes shareholders, consumers, employees, environment and other relevant stakeholders. From the point of view of long-term development of enterprises, this paper analyzes the problems existing in fulfilling the social responsibility of Chinese enterprises.

2.2.1. Insufficient Understanding of Corporate Social Responsibility

The lack of corporate social responsibility consciousness is reflected in two aspects: First, managers are not aware of corporate social responsibility. Some managers often pay more attention to the economic interests of the enterprise, focusing on the pursuit of the short-term and medium-term economic interests, the understanding of the social responsibility itself is insufficient, in the course of enterprise operation, the implementation of the situation is less considered. Failed to incorporate it into the strategic management of the enterprise. For example, by visiting some enterprise managers, nearly 60% of managers think that social responsibility is of little significance to the business operation and has a negative impact on the economic benefits of the enterprise. Second, the awareness of social responsibility of enterprise employees is weak. Most enterprise employees think that social responsibility is the business of enterprise managers, and they think that the fulfillment of social responsibility has little to do with the interests of employees, or they think that the fulfillment of social responsibility has little to do with their benefits.

2.2.2. Insufficient Disclosure of Corporate Social Responsibility Information

Since the publication of the blue book on corporate social responsibility, we can see that there is a lack of continuity in the disclosure of corporate social responsibility information. In the past ten years, the proportion of enterprises that can report CSR information for ten consecutive years is very small. This shows that the disclosure of corporate social responsibility information is insufficient, lack of continuity. Through on-the-spot interviews, we know that some small and medium-sized enterprises seldom disclose social responsibility information, and even less for those enterprises that disclose social responsibility information for several consecutive years. Even though a small number of small and medium-sized enterprises have made disclosure of social responsibility information, their disclosure of social responsibility information is incomplete, for example, some enterprises disclose social responsibility information to employees and consumers, and so on. Some enterprises ignore the disclosure of social responsibility information of other stakeholders, or fail to fulfill their social responsibility to other stakeholders.

2.2.3. Lack of Assessment and Evaluation Mechanism of Social Responsibility

The fulfillment of corporate social responsibility depends on the enthusiasm and willingness of enterprises to fulfill their social responsibility. If the enterprise can take the initiative to undertake social responsibility, then the social responsibility of the enterprise to fulfill the situation will be better. If the enterprise assumes the social responsibility completely passively, then the social responsibility performance of the enterprise will be worse. Therefore, it is necessary to establish a targeted assessment and evaluation mechanism of social responsibility. At present, most enterprises or governments have not established a corresponding assessment and evaluation mechanism for social responsibility, there is no corresponding incentive mechanism for enterprises with better social responsibility performance, and there are no corresponding punishment measures for enterprises with poor social responsibility performance. In this way, the enthusiasm of enterprises to fulfill their social responsibility voluntarily is low, which leads to the weak risk-bearing ability and
2.2.4. Imperfection of the Auditing System of Social Responsibility

The imperfection of the system of social responsibility audit in our country is mainly in three aspects. First, the system of social responsibility in risk management is not perfect. The system of criterion is the guarantee of good social responsibility audit. Second, there is no special social responsibility audit department and so on. The absence of a dedicated audit of social responsibility would lead to an unclear mandate and a lack of motivation for the audit of social responsibility, leading to a corresponding audit failure to play a real role. Thirdly, it is the lack of necessary training for auditors of social responsibility. For example, some of the social responsibility auditors lack a clear understanding of their work, etc.

3. Measures to Improve the Active Performance of Social Responsibility for Enterprises under the Reform of the Supply Side

Supply-side reform requires enterprises to actively fulfill their social responsibility, adjust their management structure, and improve their economic benefits. At the same time, fulfilling the social responsibility of enterprises is an important part of the supply-side reform.

3.1. Enhancing Corporate Awareness of Social Responsibility

Under the background of supply-side reform, it is the key to realize innovation and sustainable development for enterprises to fulfill their social responsibility actively. Based on the long-term development of the enterprise, strengthening the consciousness of corporate social responsibility, introducing the social responsibility into the strategic management of the enterprise, and improving the ability of the enterprise to bear the risk, the enterprise can consider the following aspects.

First, we should strengthen the sense of social responsibility. Enterprises can hire social responsibility experts to guide and train business managers. The relevant departments can organize enterprise managers to learn excellent cases, which can enhance the sense of social responsibility of enterprise managers, improve the quality level of enterprise management team, and clearly fulfill the impact of social responsibility on the development of enterprises. Enterprise managers should consider the supply-side structural reform in enterprise risk management. They should integrate the concept of social responsibility into the strategic management and daily management activities of enterprises, and improve the ability of enterprises to deal with risks.

Second, we should improve the awareness of corporate employees on social responsibility. Relevant functional departments of the enterprise shall provide regular training and guidance to employees. Employee's learning results are listed in the employee personal development files, these can speed up the staff's understanding of social responsibility, social responsibility consciousness into each employee's inner, cultivate their performance of the active consciousness of social responsibility, encourage employees to actively participate in the practice of social responsibility activities, it can set up good enterprise image, enhance the competitiveness of enterprises.

Third, we should establish and improve the corporate social responsibility organization management system. Enterprises should formulate clear and feasible corporate social responsibility plans, and implement them into their business activities, and conduct regular inspections and examinations. Through poster publicity, enterprises should make the management and employees realize the importance of fulfilling social responsibilities. Enterprises should effectively protect the rights and interests of shareholders and creditors, improve the wages and benefits of employees, protect the rights and interests of consumers and suppliers, improve various rules and regulations, and achieve sustainable development of enterprises.

3.2. Strengthening the Disclosure of Corporate Social Responsibility Information

Considering the long-term development of enterprises, enterprises should strengthen the disclosure of their social responsibility information. Enterprises should regularly release information
documents such as corporate social responsibility reports, so that all stakeholders can fully understand the financial situation of enterprises, business results and other information. Enterprises should strengthen the communication and exchange with all stakeholders and enhance the transparency of the information of enterprises to fulfill their social responsibilities. By assuming social responsibilities, enterprises can balance the interests of all stakeholders, establish good relations with all stakeholders, and put their social responsibilities under the daily supervision of the public. In this way, enterprises can improve their competitiveness, achieve healthy and sustainable development, and effectively play their social functions. Enterprises should establish a social responsibility information disclosure mechanism, improve the social responsibility supervision mechanism, the introduction of government supervision, public opinion and other external supervision, the establishment of the corresponding reward and punishment mechanism, which can promote the voluntary implementation of social responsibility, improve the economic efficiency of enterprises.

3.3. Establishing Corresponding Policy Incentive and Assessment Mechanisms

Under the background of supply-side reform, the government should actively establish the corresponding policy incentive assessment mechanism, so that the enterprise can take the social responsibility better, improve the management level of the enterprise and promote the sustainable development of the social economy. First, the government should establish and perfect the corresponding policy support system, and provide sufficient guarantee for the better performance of the social responsibility of the enterprise. Second, the government should strive to create a good environment for development and to participate in the development of the enterprise in a fair and just manner, and to promote the development of the enterprise. Third, the government should play a leading role in helping enterprises to build a social network system that is responsible for social responsibility. For example, the government can provide the information in the aspects of environmental protection and resource utilization to the enterprise, and the enterprise can improve the application of the enterprise as the reference information, and better fulfill the social responsibility. Fourth, the government level should also set up the mandatory system of corporate social responsibility information disclosure, specify the necessary and voluntary disclosure of the social responsibility information, etc., and better supervise the implementation of the social responsibility of the enterprise. In the end, a special supervision and inspection department shall be set up to evaluate and evaluate the performance of the social responsibility of the enterprise on a regular basis, to carry out the scoring management, and to include the special inspection and evaluation work in the scope of the performance appraisal of the government, and to play a real role in the supervision of the government. The government should strengthen supervision and deal with potential accidents in a timely manner. The government should establish the social responsibility performance appraisal mechanism and introduce the reward and punishment measures. The government should reward enterprises that perform well in social responsibility and punish enterprises that perform poorly in social responsibility, so as to encourage enterprises to take the initiative to assume social responsibility and promote green economic development.

3.4. To Improve the Auditing System of Corporate Social Responsibility in Our Country

Our country should improve the system of social responsibility audit, play its important role in risk management, and help enterprises to improve the risk-bearing ability. First, we should set up a special social responsibility audit department to clear the division of labor and take responsibility for each other. We should establish and improve the relevant standards and regulations, and check the supervision regularly, so that the audit work can be ensured to play a real role. Secondly, we should establish and perfect the standard system of social responsibility audit in risk control. Social responsibility audit needs corresponding standard system to protect it. The standard system of social responsibility audit in risk control is the key to improve audit quality. It is an important reference standard for social responsibility auditors to carry out audit work. It is also an important factor to reveal the discourse rights of social responsibility auditors. At the same time, the standard system of social responsibility audit in risk control can also guarantee auditors to supervise, check and report
at any time, which is beneficial to improve the quality of social responsibility audit and to supervise and urge enterprises to perform social responsibility better. Third, we should strengthen the training of the audit personnel of social responsibility, broaden the knowledge of the audit personnel of the social responsibility, enhance the sensitivity of the auditors to the risk of social responsibility, and train high-quality comprehensive talents. Finally, we should establish a corporate social responsibility risk reporting mechanism. Corporate social responsibility audit departments shall submit reports on a regular basis. Audit department should participate in the enterprise risk control work consciously, help to identify the potential risk, realize the risk early warning and so on. Audit departments should help enterprises to better fulfill their social responsibilities, improve corporate risk-taking capacity, and promote economic development.

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