

Analysis on the Construction Elements of CSR Management System for Small and Medium-sized Enterprises Based on GT

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Abstract: Under the new economic development concept of "innovation, coordination, green, opening and sharing", small and medium-sized enterprises should focus on the construction of enterprise CSR management system. "GT" is a qualitative research method, and its main purpose is to establish a theory on the basis of empirical data. According to the research idea of GT, on the basis of obtaining the original data through personal in-depth interviews and focus group interviews, this paper completes the open login, axis login and core login in turn, and it is concluded that the construction elements of CSR management system mainly include six aspects, such as CSR strategic planning, enterprise management project characteristics, stakeholder performance, enterprise external environment, enterprise operation and CSR financial performance. Furthermore, CSR strategic planning plays a leading role in promoting the construction of social responsibility management system for small and medium-sized enterprises.

1. Introduction

According to the characteristics and requirements of its internal and external environment, Corporation Social Responsibility (abbreviated as "CSR") management is a dynamic management process in which enterprises integrate internal resources, formulate their social responsibility objectives, effectively fulfill corporate economic responsibility, legal responsibility and moral responsibility, control and evaluate the implementation process and results, and finally achieve the dynamic management process of "multi-win" in economy, society and environment. Currently, more and more enterprises bring CSR into the strategy of sustainable development, and the situation of CSR reform in China is gradually developing. Combing the existing research results, it is found that the research on the performance of CSR at home and abroad focuses on large enterprises with independent brands, however, the research work of CSR management in small and medium-sized enterprises is not deep enough. Taking the small and medium-sized enterprises in Guangdong as the research object, this paper carries out CSR investigation and research work, which has a certain theoretical value and practical significance.

2. The theoretical connotation and operation procedure of "GT"

Table.1. GT operation procedure description

No.	Basic procedure	Objective
1	Collecting materials	Collecting empirical facts and forming raw materials for analysis
2	open coding	Naming and categorizing the phenomena in the research
3	axis coding	Discovering and establishing various connections between conceptual genera
4	selective coding	Selecting the core genus from all the discovered conceptual genus

Researchers generally do not have theoretical assumptions before the beginning of the research, starts directly from the actual observation, sums up the experience from the original data, and then obtains the systematic theory. This is a method to establish the substantive theory from bottom to top, that is to find the core concepts that reflect the essence of things on the basis of systematic collection of data, and then construct the relevant theories through the relationship between these concepts.

3. Using "GT" to analyze the construction elements of CSR management system in small and medium-sized enterprises

Under the background of the rapid development of the global economy and the national strategies such as "The Belt and Road" and "Guangdong-Hong Kong-Macau Greater Bay Area Urban Agglomeration Development Plan", as the end of the global economic supply chain, small and medium-sized enterprises pay attention to CSR management, which is the inevitable choice under the new economic situation. In the process of enterprise production and management, many elements of internal and external environment will have varying degrees of impact on enterprise CSR management. Using "GT" to determine the factors affecting the construction of enterprise CSR management system, which plays a positive role in promoting the CSR management of small and medium-sized enterprises in Guangdong.

(1) Basic data acquisition method and process description

Through a wide range of interviews, the author is in direct contact with the groups who are closely engaged in CSR work in order to obtain the most practical first-hand information. The interviewees were divided into two groups. One group is the middle and senior managers who are engaged in the CSR practice of small and medium-sized enterprises in practice. From the point of view of the main body of CSR management, this group can have a more real experience of the CSR of small and medium-sized enterprises, and the interview results are closer to the actual situation and needs of small and medium-sized enterprises. The other group is the senior CSR audit experts and management consultants who come into contact with a large number of CSR management cases in small and medium-sized enterprises. In the process of reviewing the implementation of CSR in small and medium-sized enterprises, this group has the clearest insight into the advantages and disadvantages of CSR management. In this interview, 32 managers from 10 small and medium-sized enterprises (10 senior managers, 22 middle managers), 6 senior CSR audit experts and CSR management consultants with at least 8 years working experience were selected, with a total of 38 interviewees.

4. Data analysis process

(1) Open coding

Open coding is a process of decomposing and comparing the interview data collected in the previous period. It is the operation process of breaking up the collected data, giving the concept, and then reassembling it in a new way, and finally completing the naming and generic work of the research phenomenon. The open coding is based on the original conversation record arranged by the interview record as the initial concept, and a total of 90 concept categories are obtained. Due to space limitation, taking the open coding of three initial concepts as examples to introduce the operation process in Table 2.

Table.2. Description of the first-level coding description

Statement recorded in the interview	Initial concept	Concept category
The process of fulfilling CSR is gradually improved with the growth and development of the enterprise.	Growth and development	Development stage
The CSR audit standard is to respect some laws and regulations of the place where the enterprise is located, such as labor contract law, all kinds of production safety regulations, environmental protection regulations and so on. This is the minimum requirement for enterprises to fulfill their social responsibility.	CSR audit standard Some laws and regulations Minimum requirements	Audit standard Relevant laws and regulations Minimum requirements
In the more than 10 years of corporate social responsibility audit, I have witnessed the process of corporate social responsibility from passive to active. The reason is that the overall economic strength of the country has improved, and the competition among enterprises has extended from the struggle for orders to the level of enterprise management, attracting outstanding employees, even brand building, product development and design, and so on.	Taking the initiative to perform the CSR Competitions among enterprises	Taking the initiative to perform Enterprises competitions

(2) Axis coding

The second-level coding (axis coding) is to explore the relationship between conceptual categories formed by the first-level coding, which can be divided into secondary category, main category and core category according to functional relationship, type relationship, process relationship and so on. In this research, there are 41 minor categories, 12 main categories and 6 core categories. The corresponding situation is shown in tables 3 and 4.

Table.3. Comparison of main category and second category

Second category	Main category
Supporting employment, ensuring quality, developing enterprise, increasing revenue	CSR value
Enterprise vitality, undertaking of responsibility, repaying society, building a harmonious society	CSR mission
Healthy level, future value, product category	Output product characteristics
Technical requirements, characteristics of production materials	production process characteristics
Awareness of responsibility, thought of safeguarding rights, types of standards, requirements of environmental protection, awareness of environmental protection	Stakeholder needs
Conflict behavior, bad evaluation, customer satisfaction	Stakeholder responses
Government management, government-enterprise relations, relevant laws and regulations, social identity	External political environment
Regional development, geographical advantages, economic situation	External economic environment
Enterprise financial situation, enterprise development scale, enterprise profit level	Enterprise financial operation ability
Enterprise development, start-up stage, maturity stage, decline stage	Enterprise life cycle stage
Economic input, time cost, personal allocation	CSR management input
Implementation efficiency, cost return, influence degree	CSR management income

Table.4. Comparison of main category and core category

Main category	Core category
CSR mission, CSR value	CSR strategic planning
Output product characteristics, production process characteristics	Enterprise management project characteristics
Stakeholder needs, stakeholder responses	Stakeholder performances
External political environment, external economic environment	Enterprise external environment
Enterprise financial operation ability, enterprise life cycle stage	Enterprise operations
CSR management input, CSR management income	CSR financial performances

(3) Selective coding

Through GT analysis, this paper concludes that six core categories such as CSR strategic planning, enterprise management project characteristics, stakeholder performances, enterprise external environment, enterprise operations and CSR financial performances are the construction elements of CSR management system. Furthermore, CSR strategic planning is the decisive factor in the construction of CSR management system, which directly determines the management content and method of CSR. CSR strategic planning consists of corporate social responsibility mission and core values. CSR mission is the subjective understanding of the role of enterprises in society, reflects the relationship between enterprises and society, it determines the characteristics of CSR behavior; CSR value is the thought and code of conduct that enterprises abide by in the process of implementing CSR, and it is the reflection of CSR mission at the level of behavior and thought. CSR strategic planning is the general strategy and macro-planning for enterprises to treat CSR under the comprehensive function of mission and values. It determines the psychological orientation and psychological preference of senior managers, and then affects the choice of CSR management contents and methods.

The enterprise management project characteristics, stakeholder performances, enterprise external environment, enterprise operations and CSR financial performances are the subsidiary influencing factors of the construction of CSR management system. All of them play a regulatory role in the intensity and direction of CSR management, but do not play a decisive role. The external environment and stakeholder performances belong to the external environmental factors that affect CSR management. CSR strategic planning, enterprise management project characteristics, corporate operations and CSR financial performances are the internal environmental factors that affect CSR management.

5. Conclusion

Since the first year of CSR in 2006, CSR in China has gradually changed from simply doing public welfare to creating value with CSR. In the future, CSR will be more integrated into the enterprise value chain. As an indispensable force in the process of China's economic development, small and medium-sized enterprises should not lose their way in the tide of CSR reform. They should take CSR strategic planning as the starting point, actively start with the construction elements of CSR management system, construct CSR management system, constantly improve the level of enterprise CSR management, and provide the basis and guarantee for the sustainable and healthy development of enterprises.

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