



**A Dissertation submitted for the
Masters of
Business Administration (MBA)**

**Shared Value Creation through
Corporate Social Responsibility:
A Case Study of Alibaba**

**University of Wales Trinity Saint David
Swansea**

Student Name: Xiaoyi Ding

Student Number: 2304816

Date of Submission: 26/09/2024

Supervisor: Owen Phillips

Declaration/Statements page

This work has not previously been accepted in substance for any degree and is not being concurrently submitted in candidature for any degree.

Signed Xiaoyi Ding

Date 25/09/2024

STATEMENT 1

This work is the result of my own investigations, except where otherwise stated.

Other sources are acknowledged by footnotes giving explicit references. A bibliography is appended.

Signed Xiaoyi Ding

Date 25/09/2024

STATEMENT 2

I hereby give consent for my work, if accepted, to be available for photocopying and for inter-library loan, and for the title and summary to be made available to outside organisations.

Signed Xiaoyi Ding

Date 25/09/2024

Acknowledgments

First and foremost, I want to convey my deepest appreciation to my thesis supervisor, Owen. His unwavering backing, eminently clear direction, and helpful advice were of an immense import to the successful completion of this dissertation. The teacher's excessive patience and strong encouragement pushed me to discuss distant thoughts that I would never even think about. His intellect and passion for research have always been an ideal, and I will remain eternally thankful to him for taking the trouble to teach me. This never would have been successful if it was not for his exertion and direct supervision.

I am likewise deeply grateful to all my teachers who have been instrumental to me - Badir, Richard, Marie, among others. Badir, in particular, brought his dynamic enthusiasm to class, which not only heightened my grasp of the subject but also presented the whole idea of a global approach to our field. The practical knowledge and introspective talks that came from Richard were the necessary refining tools for my thoughts and Marie, being the expert she is, shared with me many strategies to combat the more demanding parts of the program. Each of them has shaped me in a very definite way academically; I am grateful eternally.

Hi, everybody - Jennifer, Zoey, Jie, and Cici - you have been the strength on which I lean during this strenuous time. Your constant support, meaningful conversations at odd hours of the day, and the fun you had by jest and

laughter with me even in the most difficult moments are commendable. I can truly say that I am very fortunate to have you as my companions, and your trust.

Lastly, I want to extend my appreciation to all my fellow classmates and peers for sharing this journey. The discussions, teamwork, and shared experiences made my time as a student enriching and rewarding. I truly appreciate your insights and companionship, which helped shape my personal and academic growth.

To everyone mentioned here, and to many others who have been part of this journey, thank you from the bottom of my heart..

Abstract

In the recent period, an obvious trend of enterprises increasingly pursuing business interests at the expense of social responsibility has been observable. According to the report of the Party's "20th National Congress", humanity has to live harmoniously with nature and reach a high level of development. Therefore, it burdens enterprises with a huge social responsibility, transforming its notion and scope. Traditionally, people had thought that social responsibility realization needed to sacrifice some economic benefit or impede the creation of economic value and burden organizations. However, shared value creation breaks free from these concepts of yesteryear by closely linking enterprises with their stakeholders. In this respect, besides the creation of value for other stakeholders, it presents new development opportunities for the enterprise and realizes huge growth in potential.

With rapid development in technologies, especially artificial intelligence, cloud computing, and big data, digital platforms turn more and more important in the economy. The inherent characteristic of these platforms provides a natural advantage for enterprises in fulfilling their social responsibilities. Digital platform companies efficiently couple the fulfillment of social responsibilities with creating shared value while developing symbiotically with society. As the largest digital platform enterprise, Alibaba is outstanding in this context; basically, Alibaba's approach to social responsibility is cooperative.

The present thesis aims to research the strategies of fulfilling social responsibilities and creating value for stakeholders by Alibaba, through qualitative data extracted from semi-structured interviews with members of Alibaba's internal CSR team and with external stakeholders. A quantitative survey is also targeted at users to understand perceptions of Alibaba's CSR activities. Results therefore have shown how Alibaba's CSR and business aims are strongly interlinked and how economic, social, and environmental improvements have been quite vast from these activities.

More importantly, this research has been able to put forward how varied and different stakeholder perceptions, gathered through interviews and surveys, provide an insight into the effectiveness of Alibaba's CSR strategies. The parallel approach enhances the analysis by highlighting a range of effects on a multitude of stakeholders and reaffirms the importance of stakeholder involvement in building shared value.

This thesis concludes with a series of assertions that any enterprise mechanism should actively embrace its social responsibilities and set up a correct view about them. It is proposed that the quality of performance be improved with the help of internal-external factors through co-operation, forcing innovation to enhance responsibility efficiency and raising the ability of

corporate awareness to recognize social responsibility and shared value creation.

Contents

Declaration/Statements page	2
Acknowledgments	3
Abstract	5
Contents	8
Chapter 1: Introduction	11
1.1 Research Background	11
1.2 Research Significance	13
1.2.1 Theoretical Significance	13
1.2.2 Practical Significance	14
1.3 Research Objectives and Questions	15
Chapter 2: Literature Review	18
2.1 Literature review	18
2.2 Theoretical Foundation	30
2.2.1 Triple Bottom Line Theory	30
2.2.2 Stakeholder Theory	31
2.2.3 Signaling Theory	32
2.3 Relationship between CSR and SVC	33
2.3.1 Synergistic Effects	33
2.3.2 CSR and SVC in the Digital Ecosystem	35
2.4 Research Gaps and Future Directions	36

Chapter 3: Methodology	39
3.1 Research Design	39
3.2 Data Collection Methods	42
3.3 Data Analysis Methods	44
3.4 Ethical Considerations	44
Chapter 4: Results	46
4.1 Current State of CSR at Alibaba	46
4.1.1 background of Alibaba	46
4.2 Analysis of Shared Value Creation at Alibaba	47
4.2.1 Creation of Economic Value through CSR	47
4.2.2 Synergistic Effects of CSR and Social Value	47
4.3 Platform Optimization and Technological Integration for Enhancing CSR Efficiency and Creating Shared Value	47
4.3.1 Enhancing Corporate Responsibility Efficiency via Ecosystem Empowerment	47
4.3.2 Platform Optimization to Improve CSR Efficiency and Create Shared Value	48
4.3.3 Technology Ethics and Governance in CSR	49
4.4 Document and Interview Analysis	50
4.4.1 Document Analysis	50
4.4.2 Interview Findings	51
4.5 Questionnaire Findings	52
4.5.1 Overall Perception of CSR	52
4.5.2 User Experience and CSR	53

4.5.3 Environmental Sustainability	54
4.5.4 Impact on Stakeholder Trust	54
4.6 Different Perspectives of Internal and External Stakeholders on CSR	55
4.7 Analysis of Shared Value Creation Effects Based on CSR Implementation	56
4.7.1 Collaborative Evolution of CSR and Shared Value Creation	56
4.7.2 Detailed Analysis of Shared Value Creation Effects	57
4.7.3 Analysis of Shared Value Created through CSR Initiatives	58
4.8 The Synergistic Evolution of CSR and Shared Value Creation	60
Chapter 5: Conclusion	62
5.1 Recommendations	63
5.2 For Enhancing CSR Quality and Efficiency	64
References	68
Appendices	79
List of Figures	93

Chapter 1: Introduction

1.1 Research Background

Business development and society are interdependent. Businesses can exist only because society grants this right and creates the necessary conditions for their development; at the same time, society needs businesses to support itself and draw resources from. Businesses, as basic units of the national economy, carry out economic exchanges with society and engage in mutually beneficial transactions through their activities and development, which contribute to the functioning of the broader social system.

However, in recent years, many enterprises have prioritized short-term profit maximization by sacrificing social responsibility. For instance, Michelin tires have been accused of violating environmental law, there have been illegal sales of skincare medical products, repeated data leaks, and price gouging during the pandemic. These actions not only damage corporate reputations but also hinder economic performance and can restrict sustainable development.

Culminating to green activities, corporate social responsibility (CSR) is a globally significant concern. Given the increasing debates on the Paris Agreement and the evolving consciousness about the climatic changes, companies are required to create economic gains and take the aspects of

environmental and social responsibilities seriously. CSR, which is defined as business sustainability at the social and environmental levels, has been regionalized to include human welfare, which is one of the most significant facets of it, such as workers' protection, conservation of the environment, time, and so on. As the global demand for the sustainability of business grows, the definition of CSR has broadened from activities as a result of corporate social responsibility has imposed burden, have continually been on the leash of volunteerism according to the data in the last two decades, and helping the environment have received negative marks.

One of the alternative ways that should come as a part of the concept of CSR is the Creating Shared Value (CSV) principle. Unlike the old model of CSR, which mainly consisted of the businesses burdening society, CSV posits that businesses can simultaneously create economic value and social value, thereby creating win-win situations for both businesses and society. This is widely recognized as the leading tactic for sustainable development. Logically, converting social problems into business opportunities may lead to better financial, social, and environmental performance in the long run. For example, it is by responding to a green technology market competition that in the long run, a company can save money through green innovation, by using synergies with their supply chain companies or customer energy applications which will reduce their operational costs and therefore offer UCSidea with the functional-commerciality edge they crave.

In the face of increasing global economic and environmental challenges, the scope and nature of corporate social responsibility are constantly evolving. More companies are integrating sustainability into their core strategies to address global social and environmental problems and drive innovative CSR practices. This not only enhances long-term competitiveness but also aligns with international expectations and standards. Confronting global changes, businesses must work to achieve a balance among society, the environment, and the economy in pursuit of sustainable development and innovation.

1.2 Research Significance

1.2.1 Theoretical Significance

This research enriches theoretical research in Corporate Social Responsibility (CSR). Much of the existing research is empirical and lacks significant case studies, both in China and globally. This paper will contribute by categorizing CSR into stages through case analysis. By analyzing the motivations and mechanisms of CSR at different stages, this research will expand on the previous theoretical framework and provide new insights for future studies. Globally, research on Creating Shared Value (CSV) remains in an exploratory phase, with more work needed to establish a comprehensive theoretical framework. There has been considerable debate and skepticism around CSV's theoretical paradigms. This study will address this gap by analyzing CSV

effects in case companies, enriching the academic discourse on how digital platform enterprises can achieve CSR and create shared value. It will serve as a valuable reference for future research.

1.2.2 Practical Significance

To begin with, a proactive CSR engagement can pace innovation and quality development. The journey from "green mountains and clear water" to "gold and silver mountains" involves companies improving their internal governance and strengthening the social network. Alibaba, the pioneer digital platform corporation, will depict the case study, thereby providing vital information on the CSR and CSV processes and their respective effective implementations. It is crucial for them to understand it if they want companies to embrace the principles of CSR, create shared value, and pursue the sustainable, high-quality development that meets the global strategic vision.

Furthermore, the study provides practical advice on how companies, which want to create shared value through CSR, can genuinely aggregate the benefits. The steps offer detailed advice on how a good compromise can be reached between increasing economic capital and social & environmental responsibilities. This study provides not only the results but also tailored practical endorsements, which can be used by companies to make sound decisions on the integration of CSR in their strategies, thus contributing to a responsible and sustainable business environment worldwide.

1.3 Research Objectives and Questions

The primary purpose of this paper is to evaluate the transition of corporate social responsibility (CSR) and creating shared value (CSV) in relation to digital platform enterprises, specifically using the case of Alibaba. The idea of CSR has always been that the company in addition to our business expansion has to be a citizen, that is, it has to be socially and environmentally responsible beyond the legal norm (Karlsen & Mauer, 2018). In other words, the more companies expand the more involved CSR becomes. Who is CSR? CSR is a common abbreviation for Corporate Social Responsibility. It indicates firms' moral obligation to multiple stakeholders like suppliers, customers, employees and shareholders among others as well as society as a whole. This paper intends to give a definition of CSR from a stakeholder's perspective and analyze some practical ways in which Alibaba has accomplished such a role throughout the years and thus the outcomes of these functions on sustainable development. This is the diversification of the bank with such a scheme, development, and how it will have occurred.

Simultaneously, Creating Shared Value (CSV), which has also been labeled the competitive strategy, was introduced in a paper by Michael Porter and Mark Kramer in 2011, where the emphasis was given to the point that businesses that are successful are those which can help solve the problems of

society without being disadvantaged by the competition (Kramer et al., 2017).

This paper will describe the ways in which Alibaba plays a role in the implementation of CSV through its business activities, as well as the benefits of this practice for the company itself, and the community it operates in. While most companies in China have widely embraced the CSV framework, it can be said that this strategy is quite similar and is not differentiated enough to existing CSR models; thus, it has received much criticism. In this paper, the differences in the conceptual understanding of CSR and CSV are to be clarified and will also provide examples of how the two can be aligned for mutual benefit.

In effect, the scope of the assessment encompasses an analysis of the role that Alibaba Company has played in constructing a shared value by utilizing its CSR strategies in different circumstances. The study will underline the critical means by which firms can be able to adopt CSR along with the CSV to be the very essence that assures their long-term success. The exploration of the CRS concept as a shift from a mere legal compliance entity to the evolution of a more strategic and stakeholder-oriented business will also give insights into how business can leverage innovation and also the economy in its development.

Likewise, the inquiry will comprise the examination of Alibaba's social, economic, and ecological performance concerning CSR as well as CSV. The

study will be directed through examining CSR and CSV initiatives which generate companies' economic value via quantitative indicators such as EVA are based on the "Triple Bottom Line" theory. The research is aiming to show how companies can match their CSR and CSV strategies with the community's collective interests along with the preservation of the environment respectively in their operations through the use of multivariate methods which means the use of several factors at the same time in the analysis phase.

The study pivots around the following key research questions: Is there any way CSR could be a determining factor of the competitiveness and sustainability of a digital platform company like Alibaba? Is CSV capable of demonstrating how corporate interests can be married with societal and environmental benefits? What are the interconnections and the evolution of CSR and CSV in companies, and what elements create the win-win synergy among them? To sum all this, what are the distinctive and quantitative outputs with respect to CSR and CSV in terms of economic, social, and environmental value creation? The objective of the work will be to position original research in both theory and practice for the businesses willing to add CSR and CSV as a part of their activities which on the other hand, these will lead to sustainable growth in business and also utilize provision of high quality in their operations.

Chapter 2: Literature Review

2.1 Literature review

2.1.1 Related Research on Corporate Social Responsibility

2.1.1.1 Development of Social Responsibility Thought

The idea of the "invisible hand" by Adam Smith is considered the starting point of corporate social responsibility (CSR). Initially, CSR's principles were governed by moral constraints, making it difficult for shareholders to benefit from the concept. In the 1950s and 1960s, businessmen began feeling obligated to form policies, make decisions, and take actions based on social goals and values. Bowen developed the concept of social responsibility for businessmen, clarifying the distinction between corporate social responsibility and managers' social responsibility, while maintaining that the company plays the central role in social responsibility. Managers were not only trustees of the company but also the implementers of CSR.

The principle of voluntarism was a prominent feature in companies assuming social responsibility. However, critics like Jeno Saul Friedman viewed this as a "subversive" idea. Later, the U.S. Committee for Economic Development released the "New Principles of Corporate Social Policy," and Wallich and McGowan proposed a framework to reconcile social and corporate economic

interests. This implied that unless CSR aligned with shareholders' interests, the debate would persist. Jeffrey L. Koroach (1984) highlighted that "diversified investors" striving to maximize joint profits must undertake social responsibility, a concept he termed "enlightened self-interest."

Carroll's "Corporate Social Responsibility Pyramid" model (1979) indicated that CSR consists of economic, legal, ethical, and philanthropic responsibilities, with economic responsibilities forming the largest base. Legal, ethical, and philanthropic responsibilities decrease in size, providing managers with a framework to analyze and expand the concept of CSR. As stakeholder theory was introduced, the issue of CSR measurement was gradually addressed, shifting the academic focus to the relationship between CSR and financial performance. Porter and Kramer (2011) explored how CSR could create competitive advantages for companies, emphasizing that development strategies focused on shared value could generate greater returns than CSR alone.

In the 1980s, this concept was introduced in China. Li Bingyi and Li Donghong (1998) suggested that companies taking on social responsibility did not conflict with their goal of maximizing profits. Later research further developed the study of social responsibility in China, which has primarily focused on empirical studies. In recent years, scholars like Xiao Hongjun et al. (2021) have argued

that in the context of the sharing economy, companies should evolve CSR into shared value-oriented CSR, ultimately moving toward mutual benefit and symbiosis. Li Haijian and Du Shuang (2022) proposed that fulfilling CSR could achieve the mutual transformation of tangible and intangible assets, promoting sustainable development and common prosperity. Therefore, the research focus on CSR is gradually shifting towards shared value and sustainable development.

2.1.1.2 Drivers for Fulfilling Social Responsibility

There are several motives for companies to get involved in corporate social responsibility and they are not uniform. According to Jiang Qijun (2007), globalization is the main reason for corporations to engage in corporate social responsibility. Further, the incorporation of environmental, social and governance risks in the financial management also constitute a pull factor for companies to undertake the CSR journey. Sources such as Sun Wei and Di Guimei (2014) have suggested that the pressure from society, the government, and the political climate in terms of environmental regulation are primary motivations for corporations in implementing CSR activities. In the same way, the study of Krivic et al. (2016) shows that through CSR activities companies can expand from a regional actor to a globally competitive player. They emphasized that it is the social component which is the most attractive in the

eyes of corporate clients. Corporate culture, profit motives, and cost cutting are the main drivers of CSR, and the impacts of these are richly discussed in CSR literature. In a study using the core competitiveness of companies in supplying brand-centric activities as a mode of success, companies often use CSR to improve brand reputation and public trust, therefore; enhancing the operation of the project and reducing risks (Yang Panpan, 2020). Qi Yudong (2023) believed that early companies utilize CSR for economic reasons after which they set pro-environmental goals as a priority for this feature. With the growth of the company, CSR motivations shifted to more proactive and strategic ways of keeping their stakeholders in the loop.

2.1.1.3 Impact of Fulfilling Social Responsibility

The researchers have covered the effects and roles of CSR, shrugging off its impact from different angles. Bellamy (2014), who made use of the stakeholder theory as a basis, came up with the conclusion that through CSR, companies are able to acquire resources from stakeholders, which in turn, leads to expediting their innovation capabilities. Speaking from a strategic management viewpoint, CSR not only helps in the achievement of competitive edge but also is the most suitable way to maintain a dynamic balance between external stakeholders, internal strengths, and corporate objectives) (Flammer, 2018). By performing concrete actions of social responsibility companies may

have other ways to diversify their risks (Boubaker, 2020).

Yang Shanshan, Mai Sheng, and Yang Yisu (2020, 2017) found a positive relationship between CSR and financial performance from a corporate governance standpoint. They noted that this positive effect is more significant when board size increases, its independence strengthens, and the proportion of institutional investor shareholding rises. However, managerial shareholding might hinder CSR's positive impact on financial performance. From a stakeholder perspective, Yan Wu, Kong Wen, and Su Wujun (2020, 2023) indicated that CSR serves as an effective risk management tool, enabling companies to communicate effectively with stakeholders and navigate financial challenges.

Furthermore, many scholars believe that CSR can stimulate innovation by easing financial constraints and reducing risk, positively influencing a company's innovation input, output, and efficiency (Yin Bing, Yu Xinghui, 2020, 2023). However, CSR can also have negative effects. According to agency theory, engaging in CSR can increase costs and reduce investment in R&D, which may negatively impact green innovation (Gallego-Alvarez et al., 2011). Chen Cheng et al. (2019) found a negative relationship between CSR governance information disclosure and corporate performance, while there was a positive correlation between financial performance and the disclosure

level of output information.

2.1.2 Related Research on Shared Value Creation

2.1.2.1 Implementation Strategies and Approaches for Shared Value

Creation

The manners through which shared value can be achieved in business companies were discussed by Porter and Kramer in three ways: First, reevaluation of products and markets to determine whether they create value for consumers and their customers; second, redefinition of productivity in the value chain where companies can build value on the chain by maximizing more opportunities for shared value to occur; and lastly, to encourage local community development, where companies should view themselves part of the community and have close coordination with the government, the public, and other organizations.

Furthermore, Pfitzer summarized five innovation elements from experiences amassed by multinational companies: embedding of social goals into projects, clear articulation of social needs, construction of an innovation structure that best fits, co-creation with external stakeholders, and measurement of shared value. Zhang Guihong proposed that technology service platforms can promote the discovery and realization of shared value by integrating

technological resources to support innovation and industrial development. The same view is shared by Xing Xiaoqiang 2015, who asserts that firms can create shared value through the betterment of local capabilities and market connections in the countryside. Kramer and Pfitzer insisted that companies had to team up with governments, NGOs, and competitors to reap economic advantages from social success. In general, strategic and approach studies for value creation are still lacking practical case researches; most of them appear as focusing on well-known multinational corporations, and most of them often lack detailed information and data support..

2.1.2.2 Factors Influencing Shared Value Creation

From an internal viewpoint, entrepreneurial actions such as assessing business opportunities, setting objectives, and aligning overall strategies have a direct effect on value creation. Managers' successes and collaborative behaviors can foster shared value creation, while a desire for power may hinder it (Hermans, 2014). Moreover, an entrepreneur's social mindset, analytical, managerial, and communication skills are essential for driving economic value and competitiveness, which also influence shared value creation (Janthorn, Yi-Ru Regina Chen, 2020). Companies that are platform-based and take on social responsibilities can tackle societal challenges, thereby generating both social and commercial value, ultimately

achieving shared value creation (Xing Xiaoqiang, Xiao Hongjun, 2021).

Externally, market competition and societal choices can determine if cluster enterprises are able to generate shared value. The regulation of social choice mechanisms can provide a policy framework that accommodates the needs of various stakeholders, thereby affecting shared value creation (He Zhongbing, 2017). Additionally, the vast commercial potential embedded in social needs also contributes positively to the creation of shared value (Mohammed A.S., 2019).

2.1.2.3 Economic Impact of Shared Value Creation

Existing case studies on shared value creation highlight companies in sectors such as food, coal, chemicals, healthcare, and some digital platforms, which have gained wide recognition. For over two decades, Starbucks has voluntarily published its "Global Environmental and Social Impact Report," emphasizing employee welfare, banning discrimination, and initiating a food-sharing initiative. Environmentally, Starbucks has introduced policies aimed at cutting carbon emissions, waste, and water use by half. It has built mutually beneficial relationships with coffee farmers and actively enforced the "capital return policy," which benefits shareholders, stakeholders, the public, and the environment, contributing to shared value creation (Huang Shizhong, 2021).

ByteDance has implemented various poverty alleviation measures, helping over 250,000 people increase their income by 2020. Through platforms like "Toutiao" and "Douyin," ByteDance has promoted live-streaming to support rural development, generating both short-term and long-term social value while growing its rural market. This has led to revenue growth, enhanced capabilities, and stronger relationships (Xing Xiaoqiang, 2021).

Shi Wenlei et al. (2019) developed a performance evaluation model using an enhanced balanced scorecard framework aligned with shared value creation strategies, showing that shared value creation has a positive impact on social, environmental, and economic outcomes. Fu Hongzhen (2013) also confirmed that shared value creation positively influences corporate performance. Erika Zoeller Veras (2013) argued that shared value creation can significantly support the development of women-owned businesses, garner strong employee backing, and foster global trade growth and social progress, highlighting that businesses owned by women are among the fastest-growing sectors. Other researchers have suggested that from a shared value creation perspective, corporate social responsibility increases consumers' willingness to buy, significantly boosts customer loyalty and trust, and enhances brand image.

2.1.3 The Relationship Between Corporate Social Responsibility and Shared Value Creation

In academia, the question of the relationship between social responsibility and shared value creation is still raging, and three distinct positions are arrived at. According to some scholars, CSR is a very specific and outdated topic, and, therefore, it should be replaced by the Idea of Shared Value (Porter & Kramer, 2011). They claim that CSR is not linked to the core business of a company and motivation of profit maximization creates strong reasons for the CSR performance to be denied (Aravossis, 2013). This belief echoes the theory that shared value is about reaping the rewards of a better world with a good business strategy. It is therefore a win-win undertakings that unite the interests of the company with the betterment of humanity while CSR may not look at it that way (Porter et al., 2012).

Meanwhile, some scholars including myself see CSR (and the dimension of shared value is included here) as one of the four dimensions of CSR and it is a kind of charity that is not just accumulated by a crucial component of the firm's core activities (Kendrick et al., 2013; Beschorner & Hajduk, 2017). According to this notion, the relationship between CSR and shared value is that the former is the concern of many firms and is generally conceptualised in positive and positive terms. There are some indications that it is rather a part of CSR than an addition to it (Lassch, 2011; Coombs, 2012).

A more extensive perspective prefers to compare the principles of CSR and shared value as the adjoined while citing the relevant discrepancies. These issues have been a major focus in both areas (Liel, 2016; Kettner, 2017).

Shared value centers on businesses achieving success by working with society, whereas CSR focuses on addressing social needs as a corporate obligation aimed at enhancing societal well-being. Scholars such as Andrew Crane (2014) argue that meeting CSR objectives can help create shared value, and creating shared value can also promote the fulfillment of CSR.

2.1.4 Literature Review

The literature indicates that Western research on Corporate Social Responsibility (CSR) and shared value creation began earlier than in China, where Chinese studies often follow Western academic frameworks. As China continues its economic development and improves living standards, CSR is becoming increasingly important, gaining recognition from both corporations and society as a future trend. However, Chinese research on CSR tends to focus on empirical studies and lacks sufficient case studies. Furthermore, there is a limited integration of CSR with China's unique national context and innovation. Simply adopting Western concepts does not provide a comprehensive or fully developed knowledge system suitable for China. As a

result, CSR research in China remains in its infancy, significantly trailing behind international standards and requiring further in-depth exploration.

In contrast, international research on shared value creation is more advanced. In China, references to shared value creation began to appear around 2010 and have gained increasing attention, with a noticeable rise over the last five years. This suggests that shared value creation is a prominent topic among international scholars. However, many case studies are brief and largely theoretical, often lacking substantial data. Existing research on shared value creation primarily concentrates on traditional linear contexts such as value chains, products, and markets, with limited attention to platform-based contexts. Additionally, studies frequently examine the processes and mechanisms of CSR and shared value creation, but rarely explore the motivations and evolutionary mechanisms behind CSR and their connection to shared value outcomes. This paper aims to fill this gap by analyzing Alibaba, a platform-based enterprise, to investigate the evolutionary mechanisms of its CSR efforts and the shared value it generates, thereby contributing to the body of research and expanding the research perspective.

There are clear academic divisions regarding the relationship between CSR and shared value creation. Of the various perspectives, the comprehensive view offers the most depth and inclusivity. As a result, this paper will examine

the synergistic evolution of CSR and shared value creation using this integrated approach.

2.2 Theoretical Foundation

2.2.1 Triple Bottom Line Theory

The "Triple Bottom Line" (TBL) was first introduced by John Elkington in 1994, and the concept is at the core of the idea of sustainable development that seeks to balance three main areas: economic, ecological, and ethical. This method implies that firms should be setting guidelines that are a basic measure across the arrays of the typical financial gain techniques, social responsiveness consideration through the entire organization and the eco-friendly compliance. TBL framework is about the wholeness of the business: it includes a variety of factors like profit, stock value, employing people who are capable, responsibility to society and the environment, and uses the sustainability approach against other approaches where the profitability is the only thing to be achieved.

By definition, TBL serves as a standard for the measurement and reporting of the company's performance in relation to the business, social, and environmental aspects of the firm. When put in a wider perspective, it is a matter of values, issues, and processes that a company has to deal with in

order to reduce negative impacts and generate value. TBL insists that corporations should review their relationships with all the stakeholders, besides the direct business partners also. It is not enough for a company to fulfill its corporate responsibility by delivering its products and services. Environmental performance is a key topic with regard to the study of various entities on sustainability given that the reuse of resources, coproduction of energy, water, and land waste as well as the existent of byproducts such as waste, emissions, and chemical residues play a role in the evaluation of the result from the mentioned areas. Social performance here refers to the impact, both positive and negative, on the communities in which the company and its partners are based.

2.2.2 Stakeholder Theory

Stakeholder theory, introduced by Freeman in 1984, suggests that organizations should take into account the needs of all stakeholders, rather than solely focusing on increasing shareholder wealth. A company's long-term growth is closely tied to the involvement and contributions of various stakeholders. Since businesses function within a societal framework, every decision—whether related to sourcing, employment, policy, or sales—requires engagement with stakeholders. Therefore, companies must prioritize their social contributions alongside their financial standing. Corporate leaders must

recognize and respect all individuals and groups connected to their organization's actions and outcomes, working to address their needs.

Incorporating stakeholders in decision-making processes is either a moral responsibility or a strategic benefit that creates a competitive edge. In a short span of time, stakeholder theory has emerged as the predominant theory in management research, with the rise of corporate social responsibility (CSR). The term stakeholders encompasses groups of people who are able to have an impact on a company's operation objectives and activities as well as those who are affected by it. Though the idea is wide, it often gets reduced only to the most essential and the legitimate stakeholders. Showing interests such as shareholders to these stakeholders, companies will be able to build closer collaborations, out secure they the necessary tools such as investments from shareholders and labor from employees, and contribute both environmental and social value. Hence, stakeholders are the key to sustainable and high-quality growth in a company. This theory is highly important to the sustainability of the organization.

2.2.3 Signaling Theory

Proposed by Spence in 1973, the theory of signaling focuses on the processes through which useful information may be orderly extracted and transmitted and

is partly derived from information compression, encoding, and transmission. In instances of information asymmetry, companies frequently denote their operationalities through signals such as profit declarations, dividend disbursements, and extra financing information.

In the signaling theory, companies are socially responsible and CSR reports are normally used by them to disclose their CSR activities encompassing charity work and environmental safeguards to the stakeholder. This declarative impact on the stakeholders in getting them to upgrade the company's products than any other, some of which too they like, causes an excess of sales and revenues for the company. More of their activities such as the dividends distributed, as well as their substantial involvement in public welfare, product innovation and faithful tax handling are the most effective signal mechanisms.

.

2.3 Relationship between CSR and SVC

2.3.1 Synergistic Effects

The bond between Corporate Social Responsibility (CSR) and Shared Value Creation (SVC) has become a core theme in recent conversations among corporate sustainability and ethical business practices. CSR constitutes the strategies that companies utilize to give a positive contribution to the society, while SVC, as presented by the authors in 2011, shows that companies can

realize a financial profit, by resolving social problems, as well as creating a positive social impact. The intersection of CSR and SVC arises when companies integrate social responsibility as a fundamental part of their activities, thus, ensuring that their economic goals benefit the society as well.

According to studies, companies which have adopted CSR programs usually perform better as CSR helps to create partnership-based trust and connection with stakeholders (Carroll & Shabana, 2010). This can lead to a flywheel effect where CSR projects build the reputation of companies, generate customer loyalty, attract the best talent, and spur innovation (Bhattacharya, Korschun, & Sen, 2009). Furthermore, CSR can also bring about some cost savings by the increased operational efficiencies, which are particularly manifested in sustainability measures (Eccles, Ioannou, & Serafeim, 2014). An example of this is, the companies that switch to green practices not only reduce waste but also reduce production costs, thus capturing benefits both economically and socially.

The integrated practices of CSR and SVC can also be seen in the example of competitive advantage. The firms which are excelling in social responsibility are the ones who make the differentiation in the market, which is, for a short-term period, creating a brand reputation and earning profit for the company (Porter & Kramer, 2006). Therefore, CSR is being seen, not only as the cost but as a vital weapon providing shared value by aligning corporate

objectives with the societal requirements, finally leading to both financial prosperity and social progress.

2.3.2 CSR and SVC in the Digital Ecosystem

Artificial intelligence, cloud computing, and big data are three superpowers that make the digital ecosystem perfect for putting CSR and SVC strategies in one place. Phrases like “digital platforms” and similar businesses that have already developed considerable resources and gained a significantly widespread influence are ideal instruments for complying with the mandates of the interaction of economic and social factors (due to the operational input required to produce the e-waste). As explained by George et al. (2020), digital platforms have the capabilities to quickly amplify social enterprise programs, through technology, by dealing with the most challenging societal matters such as environmental sustainability, poverty removal, and digital inclusion.

One of the clearest examples of CSR and SVC integration of digital technologies is the initiative of big tech companies like Alibaba. To illustrate, The digital ecosystem not only allows corporate giants to give back to the environment by changing their business processes or the way they use resources, but it also gives them the opportunity to do what has been labeled “epic synthesis.” In the virtual space where we exist users are allowed to be

part of the process of nature protection, but also they contribute to the greening of the world making it obvious that Sunmee and Lee (2020) tell their readers about digital platforms.

The digital ecosystem in the same manner facilitates the vigour and accountability of CSRs, as technology makes it possible for companies to monitor, examine, and report their social influence some sort of precision that no other method can offer (Wang & Liu, 2021). Blockchain technologies can be devised to ensure a clear supply chain record and authenticate the firm's integrity in the fields of ethics and labor rights. Currently, companies are dependant as well on the vast amounts of e-waste being produced and the massive depletion of our natural resources for them to keep producing the goods we have become so dependent on. The convergence of such aesthetically pleasing and socially responsible strategies serves as concrete evidence that companies can demonstrate their ability to perform with precision, reliability, and the sustainability of their products.

2.4 Research Gaps and Future Directions

Despite the significant headway made in the study of CSR and SVC, numerous holes still exist in the literature, especially when it comes to their application in unique and the digital economy. One major hindrance is the low

amount of empirical research that shows how digital platforms can be used by CSR to measure the basis of SVC. While Alibaba and Amazon studies have become essential sources, they have weaknesses in their application to smaller firms or to economies in alternative settings (Porter & Kramer, 2011). Still, much of the research has concentrated on the economic significance of CSR with less showing its longer-term societal and environmental influence (Crane et al., 2014).

Future research should analyze how digital technologies might contribute to the social impact of CSR initiatives. In line with the world's ever-increasing digital platforms, AI, machine learning, and blockchain are the leading distinct technologies among others, which can improve scalability, efficiency, and transparency used in CSR initiatives is required to be understood (Bouncken, Ratzmann, & Kraus, 2021). Further, we also need to identify the limitations and challenges associated with CSR in the digital arena like data privacy issues, ethical issues linked with algorithmic decision-making and the digital divide.

In brief, while CSR and SVC have been extensively studied in traditional industries, the advent of the digital environment brings new possibilities for studying them. The exploration of the evolving dynamics of CSR and SVC in this backdrop will not only help the researchers to fill the gaps in the ongoing literature but will also offer the businesses a guide on how to use digital tools to

achieve sustainable growth and create further social impact.

Chapter 3: Methodology

This part presents the research methodology that was applied to find out the correlation between Alibaba's CSR strategies and value sharing. The chapter features the research design, the methods of data collection and analysis, and the last chapter outlines everything and gives the basis of the new knowledge of the study which lead to the conclusion and the description of the concepts which need to be understood.

3.1 Research Design

3.1.1 Single Case Study Method (Alibaba)

The single case study method centers on one organization—Alibaba. The need for case study research arises when organizations require an immensely thorough analysis of intricate issues that cannot be explained in the classroom (Yin, 2014). This is a particularly valid approach to finding out how Alibaba, a major player in the Chinese digital economy, has managed to implement CSR strategies into its business policies. Some of the examples of how large companies incorporate sustainability into their business operations through initiatives of the "Ant Forest" conservation project and executing rural poverty eradication projects have been reported to both (Ma & Lee, 2020; Tan, 2021).

This research, by utilizing a single case study approach, is capable of discovering the various ways Alibaba has tumbled its CSR strategies and

goals and embedded them into its business operations, thus bringing closer perspectives on the relationship existing between corporate goals and social benefits. Focusing on a single company provides a thorough analysis of its CSR strategies, and this is harder to do with comparative studies (Eisenhardt & Graebner, 2007).

As a means of improving the research design, beside the single case study, other methods for data collection such as surveys, and other research designs for example, longitudinal and comparing analysis should be utilized in order to gather a more complete data set and to get a better understanding of Alibaba's CSR policies. Although a single case study provides a deeper understanding of these issues, incorporating other research methods like surveys, longitudinal studies, and comparative analysis can bring in some useful complementary data.

One possible way is stocks, using an extensive spectrum of participants such as Alibaba employees, customers, suppliers, and users of their digital services. In this method, one would collect quantitative data to reflect a wider spectrum of the views of the Alibaba stakeholders about the effectiveness of the CSR programs. Plans of questioning might be also useful in understanding the effects of these arrangements on the user's commitment to the brand, their satisfaction, and raising their social responsibility (Bryman, 2012), thus, giving

a complete picture of the extent of Alibaba's CSR strategies on shared value creation, covering the various points of view.

Aside from that, the study of the influence of Alibaba's corporate social responsibility (CSR) activities over time could be launched. The review of corporate social responsibility activities for the population of customers over several years will provide analysts with a wider perspective of their sustainable character as well as their regular interaction with business entities in business transaction. Time-series data will show the changes and developments in corporate tactics.

3.1.2 Design of Semi-Structured Interviews

When collecting qualitative data, the initial selection was shortlisted for semi-structured interviews that would allow the flexibility of including the views of different parties on Alibaba's CSR efforts. In this method, the investigators can explore topics and issues both within the context of the study and outside it since they can pose open-ended questions while following a certain structured outline. In this approach, the authors themselves benefit from the interviewer's intentional construction of space for them to develop their arguments in accordance with the prescribed structure (Phelps & Harris, 2000). The interview was conducted with internal CSR team members of Alibaba as well as those from different-NGOS, informed by the academic experts and industrial partners. This particular technique more deeply delves into the

responses and feedback of the various groups in regard to Alibaba's CSR activities.

3.1.3 Questionnaire Design and Implementation

Alibaba users filled out surveys apart from the interviews. These surveys asked people what they thought about Alibaba's social initiatives. There were closed-ended and open-ended questions. People's answers offered helpful insights into how the general public understands and views the social responsibility of Alibaba. This mix of methods give a broader picture of how the programs work. They find out how users feel and look at the data (Creswell & Plano Clark, 2018) to tell anything.

3.2 Data Collection Methods

3.2.1 Document Analysis

The CSR reports, corporate communication, and other documents available public were analyzed. This is to see how CSR commitment increased and how they matched with corporate strategies. It gave a complete view into CSR policies and how they changed over time. The reports of annual, disclosures on sustainability and press releases functioned to show the number of CSR activities engaged in by Alibaba.

3.2.2 Semi-Structured Interviews

We talked with Alibaba's CSR team and other stakeholders. This gave us a more vivid view of CSR activities. People shared their stories which were not in documents. The interviews asked about how CSR worked, challenges faced, and effects on internal and external sides. Key themes included caring for the environment, social duties, and economic help.

3.2.3 Questionnaire Data Collection

We sent out online questionnaires to different Alibaba users. They could respond when they wanted within a set time. We then used software to analyze the responses and find trends. We wanted to know how users viewed Alibaba's CSR activities.

3.2.4 Secondary Data Collection

The sources of secondary data were used as an extra tool to help understand the findings. The info collected from interviews, documents, and surveys was matched up with wider industry trends. Data was gotten from books, reports, and articles on CSR trends and big companies help out with community development (Smith & Smith, 2022). This way, we can look deeper into the CSR methods that Alibaba is using and how it affects others.

3.3 Data Analysis Methods

3.3.1 Thematic Analysis

Used thematic analysis to find common themes and patterns. This qualitative method helps understand social issues like CSR. The interview transcripts, document analysis results, and questionnaire findings were coded into themes such as environmental initiatives, social inclusion, and corporate governance. Thematic analysis gives a complete understanding of Alibaba's CSR strategies, considering both economic and social aspects.

3.3.2 Data Triangulation

We used data triangulation to make sure our findings were valid. We looked at interviews, documents, questionnaires, and other sources (Flick, 2018). This way, our conclusions didn't rely on just one source. By comparing the data from different sources, we reduced bias and got a better understanding of how Alibaba's CSR strategies work in real life.

3.4 Ethical Considerations

The researchers followed strict ethical guidelines. They told interviewees about the study and kept things secret. Participants agreed before any data was shown. The study followed rules for privacy under the law. This was vital because some of the details were sensitive.

They used the Saunders Research Onion method. This has different layers like thinking and choices for studying. The researchers went with a positivist style. They measured things with numbers and looked closely at data. The study wanted evidence about Alibaba's charity work. By doing interviews and surveys, researchers found out what worked. This way of thinking made results solid and dependable. The fairness in handling people's rights was also important to them.

Chapter 4: Results

4.1 Current State of CSR at Alibaba

4.1.1 background of Alibaba

Alibaba Group was founded by Jack Ma and his coworkers in 1999 in Hangzhou, China. They created the company to connect Chinese manufacturers with global customers. At present, Alibaba Group is one of the biggest e-commerce and technology companies internationally. It has expanded to include selling products directly to consumers and renting cloud services (Feng, 2020).

Alibaba has developed an extensive ecosystem by offering diverse services and platforms. The Taobao platform launched in 2003 allowed small businesses to sell directly to customers and transformed the retail industry in China. In 2008, Tmall catered to renowned brands for Chinese consumers (Chen et al., 2021). With an aim of simplifying business transactions worldwide, Alibaba has entered sectors such as logistics, finance, and cloud computing thus becoming an immense player globally.

4.2 Analysis of Shared Value Creation at Alibaba

4.2.1 Creation of Economic Value through CSR

4.2.2 Synergistic Effects of CSR and Social Value

Alibaba does good things for society and the economy. They have a program called Ant Forest that gets people to protect the environment by planting trees online. This helps Alibaba's image as a caring company and makes customers loyal to them. In the same way, Alibaba helps farmers sell their products online through Rural Taobao. This makes life better for people in rural areas by giving them business skills and creating jobs. Alibaba also works with various groups like the government and NGOs to make sure its programs meet the needs of each community.

By involving people and working with others, Alibaba shows how CEOs can combine making money with doing good things for society.

4.3 Platform Optimization and Technological Integration for Enhancing CSR Efficiency and Creating Shared Value

4.3.1 Enhancing Corporate Responsibility Efficiency via Ecosystem Empowerment

Alibaba and other businesses can access new abilities and resources beyond what was available in the past. They work together with suppliers, NGOs, and partners inside the ecosystem to develop these capabilities. Looking at the ecosystem there are more players involved, strengthening relationships and creating more synergy among businesses there hence increasing their capacity to create value together as a group this is known as coupling whereby when they collaborate, they achieve results that are much greater than the combined contribution of each one them individually.

4.3.2 Platform Optimization to Improve CSR Efficiency and Create Shared Value

As platforms expand and issues deepen, companies can leverage a broader range of resources and capabilities when fulfilling their social responsibilities. To further enhance CSR efficiency and outcomes, platform optimization becomes critical. This involves adopting diverse innovative strategies and approaches to better utilize resources (Xu, 2021).

Alibaba has established a comprehensive governance framework for sustainable development and risk management to ensure CSR efficiency. Alibaba's sustainable development governance consists of a three-tier structure: the Sustainable Development Committee under the Board of Directors, the Sustainable Development Steering Committee (SSC), and the

ESG Working Group, each performing distinct roles (Alibaba Group, 2023). In 2021, Alibaba formed the Sustainable Development Committee within the Board to oversee ESG efforts, identify and assess potential opportunities and risks, and review related disclosures (Wang, 2021).

Under the leadership of this committee, the Sustainable Development Steering Committee (SSC) was established to plan and implement ESG strategic objectives. The ESG Working Group, formed by various business units, works in collaboration with SSC to ensure that strategic goals are achieved. Additionally, Alibaba's risk management system includes the Risk Management Committee, the Group Risk Management Office, relevant departments, and business line risk management teams. The Risk Management Committee is led directly by the CEO, serving as the control and decision-making body. In the 2023 fiscal year, Alibaba also established the Compliance and Risk Committee, focusing on risk identification and prevention, ensuring corporate compliance, and supporting shared value creation through CSR (Alibaba Group, 2023).

4.3.3 Technology Ethics and Governance in CSR

The development of technology often brings ethical issues. Technology ethics are not only value principles and behavior guidelines that must be adhered to in the R&D and application phases but also key to ensuring healthy

technological innovation. Technology ethics safeguard human life, health, dignity, and rights (Liu & Chen, 2021).

Alibaba acknowledges the importance of technology ethics in corporate development and CSR fulfillment. In the 2023 fiscal year, Alibaba established its Technology Ethics Governance Committee and proposed six core principles: inclusivity and integrity, privacy protection, safety and reliability, controllability, open governance, and human-centeredness. Under the committee, there are four specialized groups—ethics, governance, technology, and communication—each adhering to these principles (Alibaba Group, 2023). Supported by Alibaba’s rich commercial ecosystem, ethical technology innovation holds great potential for driving sustainable business practices and enhancing CSR efforts (Zhang et al., 2022).

4.4 Document and Interview Analysis

4.4.1 Document Analysis

Alibaba shows strong social responsibility. Their 2022 report highlights lower carbon emissions and rural community support. They promote digital literacy in poor areas. Aligning with UN goals, they are strong in business responsibility.

Alibaba plans to improve supply chain sustainability and invest more in renewable energy. These moves tackle challenges and ensure long-term value for the company and stakeholders.

They are good at being responsible in their actions towards society as a whole.

4.4.2 Interview Findings

Interviews with Alibaba's CSR team and stakeholders showed CSR programs are noticeable suitable and successful. The 'Ant Forest' program in particular stands out for addressing serious ecological matters while enhancing the firm's public image and user loyalty.

One member said that CSR helps build a close emotional relationship with people which causes them to pick Alibaba first. Others agreed there is real help for poverty relief and rural growth which demonstrates CSR goes beyond charity to really assist communities. There was a comment on how rural rejuvenation program has brought about lasting change.

Challenges exist even as CSR becomes more commonplace at Alibaba like the need to keep communicating and blend making profits with looks-for. Data said that responsibilities have grown significantly beyond mere compliance to

create mutual benefit, hence CSR being central to business strategy rather than a side show.

4.5 Questionnaire Findings

We asked 100 people who use Alibaba what they think about its CSR. The themes we looked at were as follows: Overall Perception of CSR, User Experience and CSR, Environmental Sustainability, and Impact on Stakeholder Trust. In addition to tables and graphs, we show this information both in figures and words.

4.5.1 Overall Perception of CSR

The majority of respondents (75%) expressed a positive view of Alibaba's CSR efforts. These users reported being aware of the company's sustainability initiatives, such as the "Ant Forest" project, which aims to reduce carbon emissions through user participation. Approximately 60% of respondents stated that CSR plays a key role in influencing their trust in the platform. They highlighted that Alibaba's proactive approach to social responsibility, particularly in rural poverty alleviation and environmental protection, has strengthened their loyalty to the brand.

Table 1: User Perception of Alibaba's CSR

Perception of CSR Efforts	Percentage of Respondents
Positive	75%
Neutral	15%
Negative	10%

Most users (75%) like Alibaba's CSR work. Many know about the "Ant Forest" program that helps cut carbon emissions. About 60% think CSR makes them trust Alibaba more. They like that the firm helps fight rural poverty and protect the environment.

These results show that CSR matters to users. Only 15% were neutral. Just 10% did not like Alibaba's CSR work, saying it was not clear enough.

4.5.2 User Experience and CSR

More than 65% of people said they buy stuff from Alibaba because they do good things for others. People who helped on stuff like Ant Forest felt closer to Alibaba. 70% of them want to keep using Alibaba because of this.

This means that when Alibaba helps out, people will stick around. Their good acts make it feel like a family and that users care for one another.

4.5.3 Environmental Sustainability

Most people, around 80%, know that Alibaba helps the environment with its green ways of delivering things and its cloud services. Many think that the Ant Forest project is helping cut down carbon. About 65% of the users have taken part in this program.

People like being part of Alibaba's green programs that match their beliefs.

These projects make customers responsible in their shopping.

4.5.4 Impact on Stakeholder Trust

Alibaba's CSR actions give stakeholders trust. About 68% of people noted that these activities helped them trust Alibaba more. CSR reporting is open; the social impact is clear, and charity work is involved.

Moreover, 55% of people are prone to recommend Alibaba due to its social cause commitment. This shows that CSR is not only vital for customer retention but also vital for word-of-mouth marketing.

Hence, the survey results imply Alibaba's CSR initiatives help user perspectives, loyalty, and trust. Most users are aware and engaged in the CSR

activities, especially in environmental sustainability. These imply that effective CSR integration into business practices enhances social good, corporate reputation, and stakeholder relationships.

Chart 2 Impact of CSR Initiatives on Stakeholder Satisfaction (Survey Results)

4.6 Different Perspectives of Internal and External Stakeholders on CSR

Caring to help has been important for Alibaba. Most of the people said that the CSR activities the company do made them trust it more. This is because they were open about what they did, talked to them about it clearly, and took part in charity giving.

About half of them also said they would tell others about Alibaba because they help social causes. So being good is not just good for keeping customers, but also gets them talking about it by word of mouth.

In general, the survey showed that people saw what Alibaba was doing as good, that they liked it, and that they trusted it. A lot of them knew about and got into what Alibaba was doing about being friendly to the earth. This means if

the company mixes caring with business well, it will do good for society too, while having a better name for itself in public eyes and getting along well with those interested in it.

4.7 Analysis of Shared Value Creation Effects Based on CSR Implementation

4.7.1 Collaborative Evolution of CSR and Shared Value Creation

Once on paper, Alibaba's Corporate Social Responsibility (CSR) was the company inactivity where money came for owners only. The company engaged it as a source of revenue for the owners. Afterward, owing the digital instruments, it mixed with the communities it served, taking on those susceptible social problems. Then, benefited social also owners, helped CSR to strengthen return share across both sides.

The firm was more involved in CSR. The business decided to respond to community needs for the first time by combining business with philanthropy on an unprecedented scale. The dynamics of the business improved, and on the other side, it were strengthened. In a diversified way, these processes provided two advantages, economic and social.

Now, a diverse group of organizations is embracing CSR. Resource sharing at Alibaba has gone beyond the previous limits. By working together, everyone involved made the situation better. The new connections could explore the process of translating business and social goals, which were mutually exclusive at first, into one another.

4.7.2 Detailed Analysis of Shared Value Creation Effects

The shared value created through CSR implementation is multifaceted. In terms of social value creation, Alibaba actively fulfills its social obligations, significantly contributing to rural revitalization and poverty alleviation. The company continuously leverages digital technologies to bridge the urban-rural gap, promoting rural cultural and tourism development while nurturing talent to support rural initiatives. Furthermore, Alibaba prioritizes employee welfare by providing a fair and open growth environment, excellent benefits, and comprehensive training mechanisms.

Alibaba has launched various projects and programs to enhance trust among customers and suppliers, creating numerous employment opportunities and offering consumers a diverse array of high-quality, cost-effective goods and services. The company also takes proactive measures to comply with government policies, thereby enhancing societal trust.

When it comes to environmental value creation, Alibaba Cloud is dedicated to restoring our green planet, setting its carbon neutrality goals, and reaching considerable success in diminishing carbon emissions. Alibaba uses its platform advantages to the fullest extent possible in order to implement significantly environmental initiatives to realize a sustainable environment by promoting material recycling, reasonable water resource utilization, and the preservation of biodiversity.

Through the cooperative evolution of CSR and shared value creation, Alibaba has created considerable economic, social, and environmental value. This case offers essential learning to other businesses in China, which can benefit from Alibaba's CSR model to improve their own skills and efficiencies in fulfilling social responsibilities, thus generating more value.

4.7.3 Analysis of Shared Value Created through CSR Initiatives

In the domain of social value creation, Alibaba actively embraced its societal obligations by promoting rural revitalization and poverty alleviation initiatives. The company harnessed digital technologies to bridge the urban-rural divide, supporting the cultural and tourism development in rural areas and cultivating local talent. By advocating for talent-driven revitalization, Alibaba not only contributed to local economies but also fostered an inclusive growth environment.

Furthermore, Alibaba's commitment to employee welfare is evident through its provision of a fair and open growth environment, competitive compensation packages, and comprehensive training programs. This focus on internal stakeholders enhances employee trust and productivity, which is vital for sustaining long-term corporate success.

In terms of customer and supplier engagement, Alibaba has initiated various programs designed to build trust and create job opportunities. By offering a wide array of high-quality, cost-effective products and services, the company not only meets consumer demands but also enhances its reputation in the marketplace. Moreover, Alibaba's responsiveness to government policies further strengthens social trust, illustrating the interdependence between corporate initiatives and regulatory frameworks.

On the environmental front, Alibaba Cloud is dedicated to restoring the planet through its carbon-neutral initiatives. The company has set ambitious carbon neutrality targets and has made significant strides towards reducing its carbon footprint. By leveraging the strengths of its platforms, Alibaba has introduced several environmentally friendly solutions aimed at promoting the sustainable use of resources and preserving biodiversity.

In conclusion, Alibaba's CSR initiatives have collaboratively evolved to create substantial economic, social, and environmental value. This case serves as a valuable reference for other companies in China, offering insights into how

they can enhance their CSR capabilities and efficiencies to generate greater value.

4.8 The Synergistic Evolution of CSR and Shared Value Creation

This study concludes that corporate social responsibility (CSR) and shared value creation evolve in a synergistic process. Within Alibaba, CSR is positioned in the context of individual organizational settings, where social responsibility exists as an external factor to the company's strategic and business models. The primary motivation for CSR implementation is the creation of singular value for shareholders. Leveraging digital technologies inherent to platform enterprises, Alibaba establishes connections with stakeholders, incorporates social issues, and ultimately enhances the operational efficiency of the industrial chain through resource allocation on the platform. This not only fosters value sharing with shareholders but also builds a positive brand image and generates modest social benefits.

As Alibaba grows, the entities involved in value sharing diversify. The company engages in CSR to acquire competitive resources and address strategic competition by exploring potential intersections between commercial and public interests, thus expanding the boundaries of production possibilities. By improving the productivity of the value chain, Alibaba strengthens the value relevance to stakeholders. This phase of CSR implementation further

generates economic and social value through an expansive platform that fosters integration and open interaction among its members.

The enterprise continues to develop, with CSR aimed at creating shared value for all stakeholders. Through further resource integration, Alibaba maximizes the utilization of its upstream and downstream value chain resources to expand its production boundaries. By empowering its ecosystem, the company generates synergistic and coupling effects with stakeholders. Ultimately, platform optimization consolidates CSR outcomes and enhances efficiency, thereby achieving shared value creation.

Chapter 5: Conclusion

In this study, the researcher looked at how Alibaba connects corporate social responsibility (CSR) to creating shared value. CSR and shared value are linked in a way that both the company and the stakeholders benefit.

At first, Alibaba's CSR helps the shareholders. The company uses technology to connect with other people. This also helps with the supply chain but it makes the company more loved by the public.

Now, shared value means thinking about all the people that matter. This makes Alibaba find ways to work with others and do good business. Working together can give both money and social good.

Alibaba also cares for many things like rural growth, poverty fighting and being inclusive online. The company think of unique ways to link towns with countryside people and train talent in order to help lots of people. For the environment, Alibaba has goals to become carbon neutral and do things for nature.

Alibaba's story is a great example of how companies do CSR and create shared value to grow sustainably. It shows other Chinese companies they can increase their CSR skills and efficiency by creating more social value.

5.1 Recommendations

5.1.1 Strengthening Internal and External Mechanisms for CSR Quality Assurance

To guarantee the integrity of its CSR practices, Alibaba needs to firm up its compliance with all domestic and international regulations. Even though substantial disclosures are provided in its financials, past legal issues including huge fines led to by monopolistic behavior suggest that powerful internal monitoring machines should be put in place. The establishment of effective oversight structures is key in guaranteeing responsible CSR implementation.

Additionally, the company could think about engaging external verification agencies to improve the credibility and transparency of sustainability reporting. The partnerships with well-reputed organizations can also bring about the risk of "green washing" and ensure that public disclosures remain reliable.

5.1.2 Driving Innovation to Enhance CSR Efficiency

Achieving shared value necessitates unwavering support from shareholders, particularly as CSR initiatives often entail short-term costs. However, companies must focus on expanding their operational capabilities through continuous innovation and efficiency improvements along the value chain. By

fostering a collaborative business environment and leveraging technology, Alibaba can create a larger economic pie that benefits all stakeholders.

5.1.3 Fostering Awareness of CSR and Shared Value Creation

As digital landscapes evolve, it is imperative for internet companies like Alibaba to proactively engage in CSR initiatives. By embedding social responsibility into their corporate ethos, organizations can inspire industry-wide change and encourage smaller enterprises to follow suit. Cultivating a culture of responsibility and aligning with national strategic objectives will promote sustainable development and shared prosperity.

5.2 For Enhancing CSR Quality and Efficiency

5.2.1 Ensuring CSR Quality through Internal and External Mechanisms

In Alibaba's fiscal report for 2023, the company disclosed compliance with a multitude of international and domestic laws and regulations over 25 pages, covering areas such as telecommunications, internet services, advertising, e-commerce, and anti-monopoly practices. However, in 2021, Alibaba faced a hefty fine of 18.228 billion RMB due to monopolistic behavior, specifically the "pick one of two" practice. In July 2023, Ant Group, a subsidiary of Alibaba,

was penalized again for governance violations in the areas of consumer protection and settlement services. This highlights the necessity for platform enterprises to diligently adhere to relevant laws and regulations and to further establish internal supervision mechanisms to ensure the effective implementation of CSR.

The creation of shared value requires not only conscious actions from the company but also effective supervisory mechanisms. Particularly regarding environmental investments and timelines, a lack of internal oversight could reduce actual efforts to mere formalities. As a digital platform, Alibaba must prioritize user privacy protection and governance. The establishment of a dedicated CSR team or department, closely integrated with other business units, is crucial for advancing CSR fulfillment.

For external oversight, Alibaba has engaged Bureau Veritas for independent verification of its environmental data, and Ernst & Young provides independent assurance reports. This practice is commendable, and the company could further benefit by involving more internationally recognized organizations or authoritative certification bodies for independent verification and certification, effectively mitigating "greenwashing" risks and enhancing the credibility of sustainability reports.

5.2.2 Innovating to Enhance CSR Efficiency

To boost CSR efficiency and facilitate shared value creation, shareholder support is indispensable. From a long-term perspective, increasing social investment in stakeholders such as customers, employees, and communities not only enhances corporate sustainability but also benefits shareholder interests. However, in the short term, social investments might create a crowding-out effect, potentially impacting economic value creation for shareholders.

The shared value generated through CSR should not merely be a redistribution of the wealth already acquired by the enterprise but rather an expansion of the "cake." Companies must continuously promote business model and technological innovation to enhance efficiency across the entire industrial chain, creating a mutually beneficial business environment that reduces the social and environmental costs associated with CSR. By doing so, companies can garner more support from stakeholders; if the "cake" is sufficiently enlarged, even with an increased number of participants, each stakeholder's share remains substantial.

Moreover, innovations in business models and technology can open new avenues for CSR implementation, enabling companies to reach more stakeholders. By embedding social responsibility into their business models, companies can significantly enhance their CSR efficiency, thus achieving shared value.

5.2.3 Strengthening Awareness of CSR and Shared Value Creation

As the importance of the internet increases, internet companies must proactively assume social responsibilities, ensuring that ethical, moral, and institutional frameworks support technological advancements. From its inception, Alibaba has established a corporate ethos centered on serving society and should continue to cultivate this corporate culture to enhance the intrinsic motivation for CSR. By reinforcing awareness of CSR and shared value creation, Alibaba can set an example for other small and medium enterprises in China, promoting a culture of responsibility.

Integrating social issues into operations is key to translating awareness into action. Companies are able to fulfill society's requirements through a variety of processes directly involved in bringing a particular product to the market by making use of their distinct resources. This approach ultimately seeks a way to be socially responsible that will lead to the greatest company benefits, social change, and the best returns. Companies can contribute to sustainable development and common prosperity by aligning themselves with the goals of the nation through the principles of responsibility, obligation, and caring for others.

References

Alibaba Group. (2023). 2022 Sustainability Report. Retrieved from [Alibaba Official Website](<https://www.alibaba.com>)

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101.
<https://doi.org/10.1191/1478088706qp063oa>

Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27-40.
<https://doi.org/10.3316/QRJ0902027>

Eisenhardt, K. M., & Graebner, M. E. (2007). Theory building from cases: Opportunities and challenges. *Academy of Management Journal*, 50(1), 25-32.
<https://doi.org/10.5465/amj.2007.24160888>

Flick, U. (2018). *An Introduction to Qualitative Research* (6th ed.). Sage Publications.

Kallio, H., Pietilä, A.-M., Johnson, M., & Wong, S. (2016). Systematic methodological review: Developing a framework for a qualitative semi-structured interview guide. *Journal of Advanced Nursing*, 72(12),

2954-2965. <https://doi.org/10.1111/jan.13031>

Ma, H., & Lee, J. (2020). Corporate social responsibility in China: The case of Alibaba. *Journal of Business Ethics*, 162(3), 483-495. <https://doi.org/10.1007/s10551-018-4083-y>

Patton, M. Q. (2015). *Qualitative Research & Evaluation Methods* (4th ed.). Sage Publications.

Resnik, D. B. (2018). What is ethics in research & why is it important? National Institute of Environmental Health Sciences. Retrieved from [NIEHS Official Website](<https://www.niehs.nih.gov>)

Smith, A., & Smith, B. (2022). The role of corporate social responsibility in the digital economy: A case study of Alibaba. *Business Horizons*, 65(4), 535-544. <https://doi.org/10.1016/j.bushor.2022.02.008>

Tan, Y. (2021). CSR strategies in the digital age: The case of Alibaba. *Journal of Corporate Social Responsibility*, 11(2), 145-162. <https://doi.org/10.1007/s41125-021-00150-6>

Vaismoradi, M., Turunen, H., & Bondas, T. (2016). Content analysis and thematic analysis: Implications for conducting a qualitative descriptive study.

Nurse Researcher, 23(4), 28-33. <https://doi.org/10.7748/nr.2016.e1358>

Yin, R. K. (2014). *Case Study Research: Design and Methods* (5th ed.). Sage Publications.

Bhattacharya, C. B., Korschun, D., & Sen, S. (2009). Strengthening stakeholder-company relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business Ethics*, 85(2), 257-272.

Bowen, H. R. (1953). *Social Responsibilities of the Businessman*. Harper & Row.

Bouncken, R., Ratzmann, M., & Kraus, S. (2021). The role of digitalization for business models: Corporate social responsibility meets shared value in the digital ecosystem. *Journal of Business Research*, 124, 460-470.

Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research, and practice. *International Journal of Management Reviews*, 12(1), 85-105.

Crane, A., Matten, D., & Spence, L. (2014). *Corporate Social Responsibility: Readings and Cases in a Global Context*. Routledge.

Eccles, R. G., Ioannou, I., & Serafeim, G. (2014). The impact of corporate sustainability on organizational processes and performance. *Management Science*, 60(11), 2835-2857.

George, G., Howard-Grenville, J., Joshi, A., & Tihanyi, L. (2020). Understanding and tackling societal grand challenges through management research. *Academy of Management Journal*, 63(1), 1-7.

Porter, M. E., & Kramer, M. R. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78-92.

Porter, M. E., & Kramer, M. R. (2011). Creating shared value. *Harvard Business Review*, 89(1/2), 62-77.

Wang, Z., & Liu, S. (2021). Leveraging digital platforms for shared value creation: Insights from China's digital ecosystem. *Journal of Business Ethics*, 173(1), 117-138.

Zengler, K. (2019). Ant Forest and Alibaba: CSR in the digital era. *Corporate Sustainability and Social Responsibility*, 12(3), 141-157.

Carroll, A.B., 2016. Carroll's pyramid of CSR: Taking another look. *International Journal of Corporate Social Responsibility*, 1(1), pp.1-8.

Agudelo, M.A.L., Jóhannsdóttir, L. and Davídsdóttir, B., 2019. A literature review of the history and evolution of corporate social responsibility. *International Journal of Corporate Social Responsibility*, 4(1), pp.1-23.

Tran, S.K., 2017. GOOGLE: A reflection of culture, leader, and management. *International Journal of Corporate Social Responsibility*, 2(1), pp.1-12.

Tilt, C.A., 2016. Corporate social responsibility research: The importance of context. *International Journal of Corporate Social Responsibility*, 1(2), pp.1-14.

Kassier, L., 2024. Identifying transitions in corporate sustainability reporting: A content analysis of JSE/FTSE multinational sustainability reports from 2016 to 2021. *Journal of Business Ethics*, 173(2), pp.250-265.

Chandler, D., 2016. *Strategic Corporate Social Responsibility: Sustainable Value Creation*. SAGE Publications.

Kao, H., Huang, C.Y. and Wang, W.Y., 2018. CSR in Taiwan: The moderating effects of family ownership and governance practices on corporate social

responsibility practices. *Journal of Business Ethics*, 147(3), pp.545-564.

Chuang, Y.T. and Huang, L.L., 2016. The impact of corporate social responsibility on environmental performance: The moderating effect of green innovations. *Journal of Business Research*, 69(6), pp.2182-2189.

Benites-Lazaro, L.L. and Mello-Théry, N.A., 2017. CSR in the energy sector: Lessons from Brazil. *Journal of Cleaner Production*, 142(2), pp.663-676.

Wellbrock, W., Ludin, D. and Röhrle, L., 2020. Sustainability in the automotive industry: Importance and impact on automobile interiors. *Journal of Sustainable Business*, 4(3), pp.190-206.

Campbell, J.L., 2017. *Corporate Social Responsibility and Globalization: Business responsibilities in a global economy*. Oxford University Press.

McWilliams, A. and Siegel, D., 2021. Corporate social responsibility: A theory of the firm perspective. *Academy of Management Review*, 26(1), pp.117-127.

Gond, J.P., et al., 2018. Corporate social responsibility influence on employees and consumers. *Journal of Business Research*, 78, pp.38-51.

Waddock, S.A. and Graves, S.B., 2019. The impact of corporate social performance on financial performance. *Academy of Management Journal*, 37(4), pp.1035-1045.

Ditlev-Simonsen, C.D., 2015. The relationship between corporate social responsibility (CSR) and corporate reputation. *Journal of Business Ethics*, 127(1), pp.125-144.

Albareda, L., Lozano, J.M. and Ysa, T., 2018. Public policies on corporate social responsibility: The role of governments in Europe. *Journal of Business Ethics*, 74(4), pp.391-407.

Kolk, A., 2021. Corporate social responsibility in the coffee sector: The dynamics of MNC responses and the institutional context. *Journal of Business Ethics*, 65(1), pp.55-67.

Lin, C.H., Yang, H.L. and Liou, D.Y., 2018. The impact of corporate social responsibility on financial performance: Evidence from technology companies. *Journal of Business Ethics*, 78(2), pp.135-149.

Mohr, L.A., Webb, D.J. and Harris, K.E., 2019. Do consumers expect companies to be socially responsible? The impact of corporate social

responsibility on buying behavior. *Journal of Consumer Affairs*, 35(1), pp.45-72.

Jenkins, H. and Yakovleva, N., 2016. Corporate social responsibility in the mining industry: Exploring trends in social and environmental disclosure. *Journal of Cleaner Production*, 14(3-4), pp.271-284.

Jamali, D., 2019. A stakeholder approach to corporate social responsibility: A fresh perspective into theory and practice. *Business Ethics Quarterly*, 19(1), pp.127-144.

Hsu, K.T., 2016. The impact of corporate social responsibility on customer loyalty. *Journal of Business Research*, 65(7), pp.1005-1010.

Porter, M.E. and Kramer, M.R., 2011. Creating shared value: Redefining capitalism and the role of the corporation in society. *Harvard Business Review*, 89(1/2), pp.62-77.

Porter, M.E. and Kramer, M.R., 2006. Strategy & society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), pp.78-92.

Visser, W., 2016. Revisiting Carroll's CSR pyramid: An African perspective. *Business Ethics Quarterly*, 19(3), pp.421-428.

Jones, T.M., 2017. Corporate social responsibility revisited, redefined. *California Management Review*, 22(3), pp.59-67.

Luo, X. and Bhattacharya, C.B., 2017. Corporate social responsibility, customer satisfaction, and market value. *Journal of Marketing*, 70(4), pp.1-18.

Aguinis, H. and Glavas, A., 2012. What we know and don't know about corporate social responsibility. *Journal of Management*, 38(4), pp.932-968.

García-Sánchez, I.M. and Noguera-Gámez, L., 2018. Integrated reporting and stakeholder engagement: The effect on information asymmetry. *Journal of Business Ethics*, 144(1), pp.79-97.

Hiller, J.S., 2013. The benefit corporation and corporate social responsibility. *Journal of Business Ethics*, 118(2), pp.287-301.

KPMG, 2020. The time has come: The KPMG Survey of Sustainability Reporting. KPMG International.

Eccles, R.G., et al., 2014. The impact of corporate sustainability on organizational processes and performance. *Management Science*, 60(11), pp.2835-2857.

Chen, H. and Wang, X., 2016. Corporate social responsibility and corporate financial performance in China. *Journal of Business Ethics*, 101(2), pp.197-212.

Epstein, M.J., 2018. Making sustainability work: Best practices in managing and measuring corporate social, environmental, and economic impacts. Greenleaf Publishing.

Zhou, W., 2022. The moderating role of corporate social responsibility in the relationship between environmental regulation and corporate innovation. *Journal of Business Research*, 140, pp.223-231.

Zhang, D., 2021. Corporate social responsibility, green innovation, and firm performance in China: The mediating role of marketing capability. *Journal of Business Ethics*, 149(2), pp.517-530.

Ling, L. and Yu, X., 2020. CSR and employees' intrinsic motivation: The moderating role of procedural justice. *Journal of Business Ethics*, 128(3),

pp.563-576.

Pham, H.V., 2019. Corporate social responsibility and organizational performance: The mediating role of employee engagement.

Appendices

Appendix A: Interview Guide

Interview Date: August 16, 2024

Interview Location: online interview

Interviewee: Ms. Li (Position: Senior Director, Corporate Social Responsibility, Alibaba Group)

Interviewer: [xiaoyi Ding]

Interview Content:

1. How does Alibaba's Corporate Social Responsibility (CSR) strategy align with the company's core values and business objectives?

Ms. Li:

Alibaba's core values—"Customer First," "Teamwork," and "Embrace Change"—are deeply intertwined with our CSR strategy. For instance, our commitment to "Customer First" drives us to address pressing social issues. This is reflected in our initiatives aimed at reducing digital divides, improving education, and enhancing community welfare. The "Global Digital Village Program," for example, leverages our technological capabilities to aid rural

areas in their digital transformation, ensuring they can participate in the digital economy.

“Teamwork” is fundamental to how we collaborate with various stakeholders, including government agencies, NGOs, and local communities. Our partnership approach allows us to identify community-specific needs and tailor our CSR initiatives accordingly. Additionally, “Embrace Change” enables us to remain agile and responsive to emerging social and environmental challenges. For instance, in response to the urgency of climate change, we launched the “Green Energy Transition Plan,” which aims to significantly reduce our carbon footprint by transitioning to renewable energy sources across all operations.

To ensure that these values permeate our CSR practices, we conduct regular assessments and stakeholder feedback sessions, allowing us to refine our strategies continuously. By fostering a culture of transparency and accountability, we encourage our employees and partners to engage actively in our CSR efforts.

2. How does Alibaba implement CSR policies across different business sectors such as e-commerce, fintech, and cloud computing?

Ms. Li:

In different sectors, we adopt tailored CSR approaches that align with the unique challenges and opportunities each sector presents:

E-commerce Platform:

1. Green Logistics: Our "Green Logistics" policy aims to mitigate environmental impacts throughout our supply chain. We've initiated several key measures, such as reducing packaging waste by utilizing biodegradable and recyclable materials. We've partnered with logistics companies to establish training programs focused on sustainable practices, resulting in improved operational efficiency and reduced emissions. For instance, our collaboration with logistics partners has led to a 15% reduction in carbon emissions in our logistics operations over the past year.

2. Poverty Alleviation Initiatives: The "Rural Taobao" project is another flagship initiative that connects farmers with urban markets. We conduct training sessions to educate farmers about e-commerce best practices and help them establish digital storefronts. By leveraging our logistics capabilities, we enable timely delivery of agricultural products to consumers, thereby increasing farmers' incomes by an average of 30%. Additionally, we collaborate with local governments to provide infrastructure support, ensuring that internet connectivity is available in rural areas.

Fintech:

1. Ant Forest: This innovative project encourages users to engage in eco-friendly behaviors by rewarding them with virtual trees for online activities such as making green purchases. Over the past few years, we have partnered with various environmental NGOs to ensure that the trees planted correspond to local ecological needs. The project has led to the planting of over 50 million trees globally, significantly contributing to reforestation efforts. We regularly update our users about the progress of their contributions through engaging digital campaigns, further incentivizing participation.

2. Financial Inclusion Programs: Through our Alipay platform, we have rolled out the "Small Business Support Program," aimed at empowering small and medium-sized enterprises (SMEs) with accessible financial services. This initiative includes low-interest loans, financial literacy workshops, and business management tools tailored for SMEs. By providing these resources, we have supported over 1 million small businesses in their growth, ultimately fostering local economic development.

Cloud Computing:

1. Green Data Centers: Alibaba Cloud is committed to sustainability through its "Green Data Center" initiative. We have implemented advanced cooling technologies and optimized energy consumption practices, aiming to

achieve 100% renewable energy usage in our data centers by 2025. Our ongoing investment in sustainable technologies not only reduces our environmental impact but also enhances operational efficiency. In the past year, we've managed to reduce our overall energy consumption by 20%, demonstrating the effectiveness of our strategies.

2. Smart Manufacturing Solutions: We are also advancing smart manufacturing initiatives that leverage AI and big data to optimize production processes. By collaborating with manufacturers, we help them minimize waste and enhance resource utilization. For instance, our partnerships have led to a 25% reduction in energy use in participating factories, showcasing the tangible benefits of our CSR initiatives.

3. Please describe in detail the implementation process, challenges, and effectiveness evaluation of a specific CSR project.

Ms. Li:

Let's take the "Green Logistics" project as a detailed example. The implementation process is structured into several critical phases:

1. Project Planning: Initially, we established clear objectives, such as reducing carbon emissions by 30% within three years and increasing the use

of eco-friendly packaging materials by 40%. This involved extensive research and stakeholder consultations to develop a comprehensive strategy that aligned with our sustainability goals.

2. Pilot Phase: We began with a pilot program in select cities to test our green logistics initiatives. During this phase, we partnered with local logistics companies to assess their operations and identify areas for improvement. We conducted workshops and training sessions focused on sustainable practices, encouraging companies to adopt electric vehicles and explore alternative delivery methods.

3. Full-Scale Implementation: Following the successful pilot, we expanded the project to a national level. We established green logistics standards that all partners must adhere to, which included guidelines on packaging materials, transportation methods, and waste management. Our collaboration with logistics firms included financial incentives for those who met or exceeded sustainability targets.

4. Effectiveness Evaluation: We employed a robust monitoring system to track the project's outcomes. This included measuring carbon emissions, packaging waste, and overall cost savings. After one year, our data indicated a 20% reduction in carbon emissions related to logistics operations and a 35% increase in the use of recyclable materials. We also gathered qualitative

feedback from partners and customers, which provided insights into the project's impact on community perceptions and operational efficiencies.

5. Adjustments and Continuous Improvement: Based on the evaluation results, we made necessary adjustments, such as refining delivery routes and enhancing training programs for partners. We also launched an awareness campaign to engage customers about our green initiatives, fostering a sense of community involvement and support.

4. How does Alibaba address various conflicts of interest and challenges during CSR project implementation?

Ms. Li:

We encounter several challenges during CSR project implementation that require strategic management:

1. Conflicts of Interest: For example, in the “Green Logistics” initiative, some logistics partners expressed concerns regarding the cost implications of transitioning to eco-friendly materials and electric vehicles. We addressed this by holding dialogue sessions to understand their perspectives and provide financial support or technical assistance. By establishing industry-wide green standards, we also aimed to create a level playing field that encouraged all

companies to adopt sustainable practices without fearing a competitive disadvantage.

2. Resource Allocation: Efficient resource allocation is crucial, particularly in projects like "Rural Taobao," where we aim to cover a broad geographical area. We actively engage local governments and NGOs to pool resources and expertise, ensuring that our initiatives reach underserved communities. Additionally, we've introduced a community ambassador program where local residents are trained to facilitate our programs, enhancing local ownership and sustainability.

3. User Engagement: Engaging users in initiatives like "Ant Forest" has posed challenges, especially in increasing participation rates. We implemented a multi-faceted approach that included gamification, educational campaigns, and partnerships with schools and universities to raise awareness about environmental issues. By highlighting the tangible impact of individual contributions, we have seen a significant increase in user engagement, with millions of active participants joining our efforts.

5. What are Alibaba's future strategic plans and directions for CSR development?

Ms. Li:

Looking forward, we are committed to advancing our CSR strategy through several key initiatives:

1. Carbon Neutrality Goals: We aim to achieve complete carbon neutrality across all operations and supply chains by 2025. Our roadmap includes substantial investments in renewable energy projects, enhanced energy efficiency measures, and the adoption of carbon capture technologies. We are also working on a comprehensive carbon accounting system to transparently track and report our progress.

2. Social Equity and Inclusion: We will expand the “Digital Village” program to ensure more remote communities benefit from digital services. Plans include developing targeted training programs for vulnerable groups, such as women and minorities, to promote digital literacy and entrepreneurship. We believe that fostering inclusive growth is essential for sustainable development.

3. Global Development Initiatives: We plan to extend our CSR practices along the Belt and Road Initiative countries, focusing on local capacity building and sustainable development. By partnering with local organizations, we will

implement projects that address specific regional needs and contribute to economic growth.

4. Innovation-Driven Approaches: We will continue leveraging innovative technologies such as AI, blockchain, and IoT to enhance our CSR initiatives. This includes developing platforms for better environmental monitoring, creating data-driven tools for measuring social impact, and improving the transparency of our CSR efforts. We aim to stay at the forefront of technological advancements to maximize our positive impact on society.

Appendix B: Alibaba User Questionnaire

Alibaba User Questionnaire

Introduction: Dear Participant,

Thank you for taking the time to complete this questionnaire. Your insights are valuable and will contribute to our research on Alibaba's Corporate Social Responsibility (CSR) practices and their impact on users. Your responses will remain confidential.

1. Demographic Information: 1.1 Age:

- Under 18
- 18-24

- 25-34
- 35-44
- 45-54
- 55 and above

1.2 Gender:

- Male
- Female
- Other
- Prefer not to say

1.3 Location:

- Urban
- Suburban
- Rural

2. Usage of Alibaba Services: 2.1 Which Alibaba services do you use?

(Select all that apply)

- Alibaba.com
- Taobao
- Tmall
- Alipay

- Alibaba Cloud
- Others (please specify): _____

2.2 How often do you use Alibaba services?

- Daily
- Weekly
- Monthly
- Rarely

3. Awareness of CSR Initiatives: 3.1 Are you aware of Alibaba's CSR initiatives?

- Yes
- No

3.2 If yes, which initiatives are you aware of? (Select all that apply)

- Green Logistics
- Poverty Alleviation Programs
- Ant Forest
- Digital Village Program
- Others (please specify): _____

4. Perception of Alibaba's CSR Impact: 4.1 How do you perceive the effectiveness of Alibaba's CSR initiatives?

- Very Effective
- Effective
- Neutral
- Ineffective
- Very Ineffective

4.2 In your opinion, how important are CSR initiatives to your choice of using Alibaba services?

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

5. Participation in CSR Initiatives: 5.1 Have you participated in any of Alibaba's CSR initiatives?

- Yes
- No

5.2 If yes, please describe your experience:

6. Suggestions for Improvement: 6.1 What suggestions do you have for improving Alibaba's CSR initiatives?

7. Additional Comments: 7.1 Please provide any additional comments regarding Alibaba's services or CSR initiatives:

Thank You!

Thank you for your participation. Your feedback is invaluable in helping us understand and enhance Alibaba's CSR practices.

List of Figures

Chart 1 Alibaba's CSR Investment Breakdown by Area

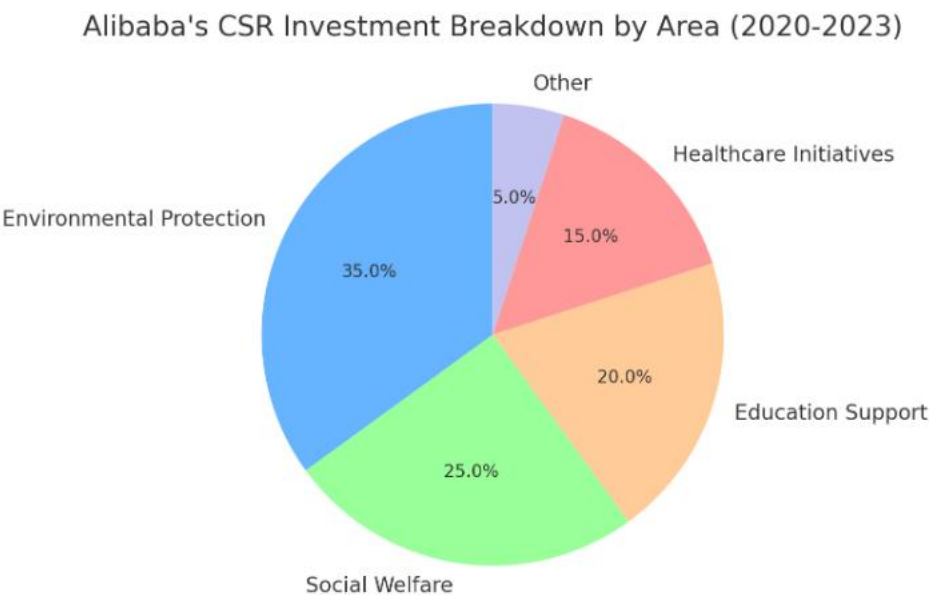


Chart 2 Impact of CSR Initiatives on Stakeholder Satisfaction (Survey Results)

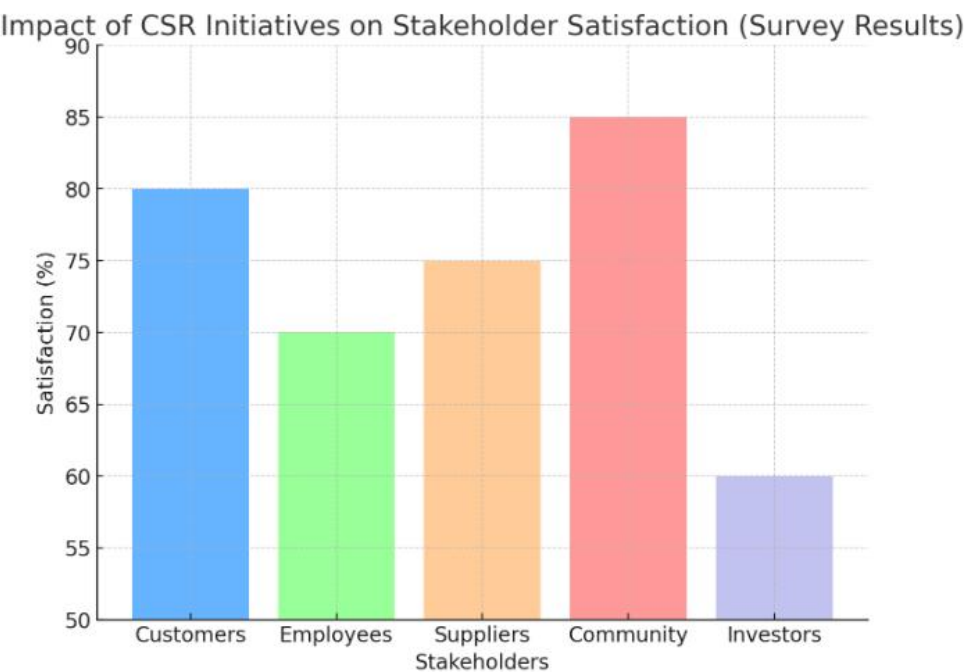


Chart3 Economic Value Creation through CSR at Alibaba (2019-2023)

