



INSTITUTO
UNIVERSITÁRIO
DE LISBOA

**Engaging in Corporate Social Responsibility in China
– the pedagogical case study of Alibaba.**

Liu Chenming (No.84778)

Master in Business Administration

Supervisor

Prof. Marjan Sara Fonseca Jalali, ISCTE Business School, Department of Marketing, Operation
and Management (IBS)

September 2021

Engaging in Corporate Social Responsibility in China– the pedagogical case study of Alibaba.

Liu Chenming

Master in Business Administration

Supervisor:

Prof. Marjan Sara Fonseca Jalali, ISCTE Business School,
Department of Marketing, Operation and Management (IBS)

September 2021

Acknowledgements

In finishing this thesis, many teachers, friends, and family members gave me selfless help. I want to express my most sincere thanks to:

- Prof. Marjan Sara Jalali, my teacher, for her careful guidance of my thesis, for helping me from the academic and life aspects as much as she can, for giving me back a lot of valuable advice, for her fast feedback, and she is very patient with me. I want to express my thanks to her again.

- My family, for they take good care of my life so that I can keep a happy mood, for allowing me to devote all my time and focus on research. Their love keeps me going and lets me never give up.

- My classmates, for giving me a lot of help, for sharing their valuable experience and skills for writing papers with me. Whenever I meet the difficulty, they will help me to solve the problems in time.

- My friends, for helping me as much as possible to finish the paper. They taught me to use some professional academic tools so that my completion efficiency is greatly improved.

Thank them for their help!

Abstract

Researchers in the 1950s proposed corporate Social responsibility (CSR). Then, researchers have done a lot of research work on CSR and found that companies taking social responsibility can bring benefits such as reducing risks, improving reputation, and increasing sales.

Alibaba is a company that has got many CSR honour titles in China. In 2021, there are only five Chinese companies on Fortune's list of the world's 500 most admired companies, which considers social responsibility one standard, and Alibaba was in this list. In addition, Alibaba has grown into the Chinese largest e-commerce company in the past two decades. Since its establishment, the company has been committed to CSR construction and has made significant contributions to environmental, social, and economic progress. This project aims to conduct a pedagogical case study on Alibaba, focusing on exploring how and why Alibaba develops CSR. Besides, big company size, good CSR construction, and innovative CSR activities make Alibaba a fascinating pedagogical case.

Through case analysis and strategic analysis, this dissertation will provide the target audience of management students with an opportunity to learn about Alibaba and CSR theory, stakeholder theory, Carroll's pyramid, TBL. This project also gives them the chance to understand the concepts and frameworks of CSR and CSV. Combining theories and practice cases will benefit their academic and professional careers.

Keywords:

Corporate social responsibility; Creating shared value; Stakeholder; Alibaba; China.

JEL Classification System:

- M14 – Corporate Culture; Social Responsibility
- D21- Firm behaviour

Resumo

A responsabilidade social corporativa (RSC) foi proposta para pesquisadores na década de 1950. Então, os pesquisadores fizeram muitas pesquisas sobre RSE e descobriram que as empresas que assumiam responsabilidade social podiam trazer benefícios como redução de riscos, melhoria da reputação e aumento das vendas.

A Alibaba é uma empresa que possui muitos títulos de honra de RSC na China. Em 2021, havia apenas cinco empresas chinesas na lista da Fortune das 500 empresas mais admiradas do mundo, que considera a responsabilidade social como um padrão, e a Alibaba estava nesta lista. Além disso, a Alibaba cresceu e tornou-se na maior empresa chinesa de comércio eletrônico nas últimas duas décadas. Desde a sua fundação, a empresa tem sido comprometida com a construção CSR e tem feito grandes contribuições para o progresso ambiental, social e econômico. O objetivo deste projeto é realizar um estudo de caso pedagógico na Alibaba, com o foco em explorar como a Alibaba desenvolve a RSE. Além disso, o grande tamanho da empresa, boa construção de RSC e atividades inovadoras de RSC tornam o Alibaba um caso pedagógico especialmente interessante.

Por meio da análise de caso e análise estratégica, esta dissertação proporcionará ao público-alvo de estudantes de administração uma oportunidade de conhecer a Alibaba e sua teoria de RSC, teoria das partes interessadas, pirâmide de Carroll, TBL. Este projeto também lhes dá a oportunidade de entender conceitos e estruturas de CSR e CSV. Combinar teorias e casos práticos beneficiará as suas carreiras acadêmicas e profissionais.

Palavras-chave:

Responsabilidade social corporativa; Criação de valor compartilhado; Stakeholder; Alibaba; China.

Sistema de Classificação JEL:

- M14 - Cultura Corporativa; Responsabilidade social
- D21- Comportamento Firme

Contents

ABSTRACT	I
INDEX OF FIGURES	IV
INDEX OF TABLES	V
INDEX OF ABBREVIATIONS	V
1. INTRODUCTION	1
2. CASE STUDY	6
2.1 ALIBABA.....	6
2.2 ALIBABA TO SELLERS.....	7
2.3 CUSTOMERS FIRST.....	9
2.4 EMPLOYEES SECOND.....	12
2.5 SHAREHOLDER THIRD.....	13
2.6 LEGAL RESPONSIBILITY.....	15
2.7 OTHER ALIBABA’S CSR ACTIVITIES.....	16
2.7.1 Environment protection.....	16
2.7.2 Social responsibility.....	18
2.7.3 Responsibility in pandemic.....	19
2.8 RESTATEMENT OF THE CASE STUDY PROBLEM, SPECIFYING THE QUESTION(S) TO BE APPROACHED AND ANSWERED BY THE STUDENTS.....	22
3. METHODOLOGY	23
4. PEDAGOGIC NOTE	25
4.1 CASE STUDY TARGET AUDIENCES.....	25
4.2 PEDAGOGICAL OBJECTIVES.....	25
4.3 LITERATURE REVIEW.....	27
4.3.1 The evolution and definitions of corporate social responsibility.....	27
4.3.2 Stakeholder theory.....	29

4.3.3 Carroll’s pyramid.....	30
4.3.4 Triple bottom line (TBL).....	32
4.3.5 Creating social value (CSV) model.....	33
4.3.6 Benefit that firms could get from CSR and CSV.....	34
4.4 CASE STUDY LECTURE PLAN.....	36
4.5 SOLVING THE CASE STUDY.....	38
5. CONCLUSION.....	49
6. BIBLIOGRAPHICAL REFERENCES.....	51
PERIODICALS:.....	51
BOOKS:.....	60
ELECTRIC DOCUMENTS:.....	61

Index of figures

Figure 2.1 Annual active consumers in China’s retail market (data source: 2020 Alibaba fiscal report).....	12
Figure 2.2 The annual revenue and total profit of Alibaba from 2016 to 2020 (source: Alibaba 2020 CSR report).....	14
Figure 2.3 The virtual tree.....	17
Figure 2.4 The energy collection competition between friends.....	17
Figure 2.5 The real trees planted by Alibaba in 345 th forest.....	17
Figure 4.1 The members of wide and narrow senses of stakeholders (Freeman & Reed, 1983).....	28
Figure 4.2 The Carroll’s pyramid (source: Carroll, 2016).....	31
Figure 4.3 The annual revenue and total profit of Alibaba from 2016 to 2020 (source: Alibaba 2020 CSR report).....	41
Figure 4.4 Annual active consumers in China’s retail market (data source:2020 Alibaba fiscal report).....	42

Index of tables

Table 2.1 the GMV and earning per share of Alibaba from 2016 to 2020 (source: Alibaba 2020 CSR report).....	14
Table 4.1 Different CSR definitions.....	27
Table 4.2 Lecture plan designed.....	37
Table 4.3 The annual active consumers, annual revenue, earning per share and their growth of Alibaba between 2016 and 2020 (source: Alibaba 2020 CSR report).....	41

Index of abbreviations

CSR - Corporate social responsibility.....	1
Xinhua - Xinhua News Agency.....	2
CSV - Creating shared value.....	3
IPO - Initial public offering.....	3
GMV - Gross merchandise volume.....	8
CEO - Chief executive officer.....	15
UN - United nations.....	16
CNR - China national radio.....	18
CNNIC - China Internet Network Information Center.....	20
UNESCO - United Nations Educational, Scientific and Cultural Organization.....	20
TBL - triple bottom line.....	21
SRI - the Stanford Research Institute.....	29
MNC - multinational corporations.....	34

1. Introduction

Corporate social responsibility (CSR) is a constant and increasing concern of enterprises and scholars worldwide (McWilliams, Siegel & Wright, 2006; Nave & Ferreira, 2019). The European Commission has defined CSR as “the responsibility of enterprises for their impact on society” (European Commission 2011, p.3). To carry out its social responsibility, a company should cooperate with its stakeholders (like customers, sellers, and stockholders) closely and integrate social, environmental, ethical, human rights, and consumer concerns into its core strategy and business operations (European Commission, 2011).

CSR plays an essential role in today’s competitive market, and behaviours against CSR can lead to negative consequences (Mačaitytė & Virbašiūtė, 2018). Lack of corporate social responsibility may expose a firm to significant external risk from fines and lawsuits or may limit its strategic options, and can even potentially lead to the sudden death of a thriving business (McGuire, Sundgren & Schneeweis, 1988). Conversely, engaging in corporate social responsibility can increase reputation, sales and reduce risk and losses during crises, which means it can offer insurance against management failure (Dai, Lu & Qi, 2019; Waters & Ott, 2014). From another perspective, some researchers have argued that the very purpose of companies or industries is to serve society and create value (Sheldon, 1923; Barnard, 1968). In this view, money, and profit are just the accessory of this process (Jones, Felps & Bigley, 2007). Therefore, researching CSR can help understand the relationship between society and corporations.

Due to the late start of the free-market economy in China and the tremendous cultural differences from Europe and America where CSR theory started, CSR theory was introduced into and started late in China (Xu & Yang, 2010; Myers & Steckman, 2014). At the same time, because of fast economic development and lack of CSR awareness, some Chinese firms did not implement social responsibility in areas such as technology plagiarism, environmental pollution, and working conditions in factories. These impacted the reputation of these companies and China and the people’s lives (workers and residents) within these firms’ range of action (Monti, 2016; Li, Benamraoui, Shah & Mathew, 2021). Starting in the late 1990s, as Chinese companies became part

of the global supply chain and began increasingly competing internationally, they came under pressure to the CSR requirements stipulated by foreign buyers (Zhao, Lee & Moon, 2019; Monti, 2016). In 2005 early, there was a rapid evolution in CSR concerns in China (Biswas & Tortajada, 2020).

The Chinese market is vital to the world economy, especially today's e-commerce market (Melchers, 2020). E-commerce is a process in which customers buy and pay for goods and services digitally, and goods can be delivered to the home, which means the trade happens over the internet (Alfonso, Boar, Frost, Gambacorta & Liu, 2021). According to the data released by Xinhua News Agency (Xinhua), China has had the biggest e-commerce market in the world since 2013 (Xinhua, 2021). Furthermore, the online retail sales reached 1.47 trillion euros in 2020, which was increased 10.9% more than online retail sales in 2019 and kept a high-speed growth rate in 2021 (Xinhua, 2021).

By December 2020, the number of Chinese internet users was 989 million, which was higher than the entire U.S. population and accounted for more than one-fifth of the total internet users worldwide (Xinhua, 2021; Cheng, 2021; Datareportal, 2021). There are 782 million internet users buying products through the internet in China. The gross commodity consumption through the internet is valued at 1.27-trillion euros, which occupied 24.9% of the total Chinese social consumption in 2020 (Xinhua, 2021). These numbers show that the China market is so essential, and the e-commerce business has changed the lifestyle of Chinese residents. So, it is meaningful to research the Chinese e-commerce market and e-commerce companies.

However, most of the existing research about CSR in China has focused on only one or two dimensions of CSR (like environmental protection, ethical behaviour, or economic performance) (Huang, Wu, & Gaya, 2017); or focused on the operations of foreign companies (like Samsung) in China (Chang, Zhang & Xiong, 2019) or research one industry as a whole (such as the pharmaceutical industry or the hotel industry) (Yang, Bento & Akbar, 2019; Liu, Liu, Mo, Zhao & Zhu, 2019). To the best of our knowledge, there is no research focusing on a single Chinese company and examining the different dimensions of CSR in its context. In addition, there is a

significant lack of literature on CSR in the Chinese emerging market, as the e-commerce market (Gulzar, Cherian, Hwang, Jiang, Y., & Sial, 2019). Therefore, it is meaningful for this thesis to use a Chinese e-commercial company as a pedagogical case to teach students CSR.

Porter & Kramer (2011) noted that CSR is sometimes seen as not responsible to stockholders' money. Friedman (2007) also argued that the decline of interest return to stockholders due to social responsibility is a mistake of managers. To reconsider the relationship between social progress and the company, Porter and Kramer (2011) pointed out creating shared value (CSV) model, which refers to make a long-term strategic benefit. They defined shared value as “creating economic value in a way that also creates value for society by addressing its needs and challenges” (Porter & Kramer 2011, P4). According to the authors, CSV is different from CSR because it argues that what firms do good to society improves their competitiveness rather than external pressures (Porter & Kramer 2011).

Alibaba group holding limited (Alibaba) is a Chinese multinational technology company that focuses on e-commerce, retail, internet, and technology (Alibaba company overview, 2021; Johnston, 2020). It is one of the largest listed companies in China and focused on CSR (Alibaba group, 2018).

Alibaba was built in 1999 by Jack Ma, who raised \$60,000 to build the first Alibaba.com e-commerce platform (Fannin, 2008). Alibaba has grown into the world's biggest online commerce company by some measures (Lajoie & Shearman, 2019). In September of 2014, Alibaba became the biggest initial public offering (IPO) in history at US\$25 billion until Saudi Aramco went public (equal to 20.97 billion euros) (Demos, 2014). Furthermore, it only took Alibaba 15 years to make it.

Alibaba focuses on developing not only business but also CSR and CSV construction (Alibaba Group Sustainability, 2021). In 2021, there are only five Chinese companies on Fortune's list of the world's 500 most admired companies, which considers social responsibility and CSR one of the criteria used to create the list (not the only one). In contrast, there are more than 270 American

companies on this list (Fortune, 2021). This list suggests that Chinese companies still have a significant gap in CSR contribution with America. Alibaba is on this list and got 7 points to score in the social responsibility area, which was higher than its competitors JD.com (4 points) and Tencent holding (5 points), which are also Chinese companies in the same industry and this list too. This dissertation will present a pedagogical case study of Alibaba to study CSR and CSV because of its size, fast development, and significant attention and investment in CSR and CSV.

On Alibaba's official website, the group states that "We firmly believe that being socially responsible is a part of our business models," and Alibaba has been focusing on CSR since it was built (Alibaba Group Sustainability, 2021). It embeds corporate social responsibility in its organizational mission, vision, value, and culture (Alibaba group, 2018). Alibaba's CSR includes many activities, many fields, and significant investments. According to the 2019 annual special information review report of Alibaba Foundation, Alibaba spent 11,974,961.80 euros in charity activities in 2019 in areas such as environmental protection, helping industry development, support for disadvantaged groups, and education (APCPA, 2020).

In addition, with the rapid development of the e-commerce industry, Alibaba has provided plenty of products (Apps) and services to help Chinese customers change their shopping style from traditional offline cash-based transactions to online credit-based transactions (Wang, Zhao, Zhang & Lee, 2018). These products enhance Alibaba's competitiveness but also helps society address problems by its products or service, which means it creates shared value (Alibaba Group business, 2021). In addition, this allows Alibaba to combine social responsibility with the internet, and the internet helps Alibaba to have many innovative activities to engage CSR. For example, Alibaba helps farmers in poor areas sell agricultural products through live commerce; Alibaba Foundation provides an online donation platform for children in poor areas, disaster victims, and environmental protection. As another example, an Alibaba user can accumulate "energy" through daily walking steps and then exchange that "energy" for a virtual tree in Alibaba's app, with Alibaba committing to plant a real tree in the desert for each virtual tree, in that user's name. These innovative activities have attracted customers to join in the process of Alibaba engaging in CSR activities.

The remainder of this dissertation is structured as follows. The next chapter describes the situation of Alibaba, including business operation, Alibaba's responsibility, CSR activities, and what Alibaba has done in the pandemic. It also provides students with several questions worth thinking about, which will help them use CSR tools and better understand the concepts related to CSR and CSV. Chapter 3, methodology, explains the effectiveness and applicability of the case study used in this project. Chapter 4 is the pedagogical note, which defines the target audiences of the project and the teaching goals that the project hopes to achieve. And literature review, including the development of CSR, the concept of CSV, and CSR definition and concept of Stakeholders, Carroll's Pyramid, TBL. At the same time, the case study lecture plan and the answers to questions are also in this chapter. Chapter 5 Conclusions presents the main conclusions and directions drawn from the project and discusses the limitations. Besides, chapter 6 is the reference.

2. Case study

This dissertation takes the Alibaba company as a pedagogical case that aims to teach the target audiences not only the related concepts and knowledge of corporate social responsibility and to create shared value, but also combine the theoretical knowledge with the business operation and activities of Alibaba. Audiences can use stakeholder theory to identify Alibaba's key stakeholders and the firm's responsibility towards them. Audiences can use the triple bottom line and Carroll's Pyramid model to evaluate Alibaba's CSR activities (Elkington, 1998; Carroll, 1991); and examine how CSR and CSV can be done to improve corporate performance. This dissertation also explores the evolution of CSR theory in China and relation to Chinese culture, society, and beliefs, which is valuable because the study of CSR and CSV should be placed in a specific social context (Dahlsrud, 2008; O'riordan & Fairbrass, 2014; Jamali & Carroll, 2017).

2.1 Alibaba

Alibaba is a Chinese multinational technology company whose primary businesses include e-commerce platforms, cloud computing, digital media, entertainment, and innovation initiatives (Alibaba Group overview, 2021). It is sometimes called the “Chinese Amazon”, regarding the American e-commerce giant - Amazon.com because of their similar business areas (Johnston, 2020). Alibaba is the third biggest service seller globally and in Asia (Alibaba Group history, 2021). It has many businesses in different areas and is deeply involved in Chinese people’s life. The biggest Chinese online e-commerce platform (Taobao.com); the world’s biggest retailer of the brand (TMAll); one of the two biggest Chinese online food ordering and delivery platforms (ele.me); the leading Chinese intelligent logistic network (CAINIAO); the leading Chinese online long-form video platform (YOUKU); and the largest mobile digital map (Gao De map) are all part of the Alibaba group (Johnston, 2020; Alibaba Group business, 2021).

2.2 Alibaba to sellers

Alibaba is a Chinese multinational technology company whose primary businesses include e-commerce platforms, cloud computing, digital Alibaba was built in 1999 by Jack Ma and 18 partners in an apartment in Hangzhou (Alibaba Group, 2020). In the beginning, it only operated a website named Alibaba.com, which was initially designed to develop a global online wholesale market (Alibaba group history, 2021). Before Alibaba was set up, Jack Ma was an English teacher, but he already had a keen sense of business. China started internet access in April of 1994, and the department of government named the ministry of posts and telecommunications began to provide internet services to the public only after 1995 (Xinhua, 2014). Just four years later, Alibaba became one of the first Chinese internet companies (China internet museum, 1999). Two years after the company was born, Jack Ma proposed that its mission was “to make it easy to do business anywhere” (Alibaba company overview, 2021).

This mission explains that the original intention of Alibaba was to provide convenience to do business. It also pointed out the direction that Alibaba wanted to move and is continuously used until now. For example, e-commerce platform as Alibaba core business helps small-middle businesses to grow up. Even non-business people can sell products on Alibaba’s e-commerce platform. It removes the barrier to do business and allows Alibaba’s mission to “making business easy” mostly. So, although Alibaba is involved in many industries, its core business is still in the e-commerce platform (retail trade). Its primary revenue was from the Chinese retail business, which occupied 65% of total revenue in 2020, 66% of total revenue in 2019, and 71% of total revenue in 2018 (Alibaba Group, 2020). The 2020 annual financial report of Alibaba showed that 726 million of Alibaba’s customers came from the retail market (Taobao and Tmall), out of a total of 780 million Alibaba customers in China (Alibaba Group, 2020).

E-commerce platforms have addressed some difficulties in the business. From the perspective of the seller, it is straightforward to start a business on the platforms. People or companies can enrol in free online stores quickly by just submitting some basic information like name, email address, and platform check account using by users themselves by cell phone’s cameras. Besides, Alibaba

designed the Apps for a customer service named Qian Niu and a logistics App called Cai Niao (Qian Niu, 2021). On these Apps, sellers can talk with customers, analyze statistical data on logistic or customer consuming behaviours, delivery and track goods only by using their computer or mobile phones, which help trading become more convenient and straightforward (Qian Niu, 2021; Wikipedia, 2021). The gross merchandise volume (GMV) transacted in the Alibaba ecosystem surpassed US\$1 trillion for the fiscal year 2020 (Alibaba group history, 2021). Alibaba also provides steady servers for sellers: its server can deal with over 544 thousand orders per second. It also provides service to big businesses: over 250 thousand brands have started their online store on TMALL, which includes 80% of 2019 Forbes global most valuable 100 brands (Alibaba Group, 2020). Alibaba stated on the website: “our founders started our company to champion small businesses, in the belief that the internet would level the playing field by enabling small enterprises to leverage innovation and technology to grow and compete more effectively in the domestic and global economies” (Alibaba company overview, 2021). Thus, Alibaba uses its e-commerce platforms to strengthen small businesses.

Besides, suppose the person does not have money to start a business or the businesses meet financial difficulties. In that case, Alibaba even has a finance department that can lend money to small businesses to help them. In the Covid-19 pandemic period, Alibaba provided over 16 billion euros loans and over 1 billion euros to support its sellers (Alibaba Group, 2020). At the same time, different from other physical stores, Alibaba’s e-commerce model helps businesses save much money. One experiment showed that running a small fishing rod business online in Sydney in 2019 only cost \$15,000 (Fouche, 2019). However, it took more than \$55,000 to set up a bricks-and-mortar store on the street. The operation cost was \$17,000 in physical stores and was \$11,000 in an online store.

To some extent, this proved e-commerce could greatly save businesses operating costs because of savings like rent, decoration fees, water and electricity fees, and labour costs, among others. It is the main reason why it is cheaper to buy the same product on an e-commerce platform than in a physical store (Fouche, 2019). By reducing these costs, Alibaba has greatly increased Chinese e-commerce business competitiveness. Customers are willing to buy goods on Alibaba because it is

well known for its cheap goods (Alibaba.com, 2020). Translating the offline stores to the online also saves the companies many resources like water, electricity, and especially land. Besides, Alibaba also uses technology to help businesses. Through the cloud calculation of Alibaba, Alibaba can help firms to allocate resources more reasonably and improve their working efficiency. For example, through customer data analysis, Alibaba could get which kind of product the customers prefer and even the sale amount of the product in different periods. With these data, sellers can regulate their supply chain, production, inventory, and advertisement to avoid waste, save plenty of environmental and social resources, and improve social work efficiency (White, 2020).

2.3 Customers first

Alibaba's value is "customer first, employee second, shareholders third" because Alibaba believes that the employees can grow and the stockholders can get continued benefit only if firms continually produce value for customers (Alibaba Group, 2020). In addition to the support to business, Alibaba uses its products and services to change people's lifestyles, like shopping ways, buying traffic tickets, and making an appointment with a doctor from offline to online. It addresses social problems like wasting time or hard to make an appointment and provides convenience to customers. It is always the first or the biggest to push these innovative products to the market, and products like e-commercial platforms and Ali pay have changed people's lives (Alipay, 2021).

Before Alibaba providing e-commerce services, most people in China had to go to physical stores to buy goods. Now, customers can buy products on Alibaba's platforms at home, on the bus, in the office, and anywhere if they can connect internet, which not only saves customers much time but also makes it convenient for customers to compare products, prices, and comments from other customers on products (Trefis team, 2016). One significant functionality of e-commerce platforms is to match the shopping need to a small set of items from an enormous candidate set (Luo, Liu, Yang, Bo, et al., 2020). Alibaba also provides Ali big data service, a technology that can determine customers' preferences and the kind of products customers will need by calculating customer data or behaviours on the internet (Alibaba Cloud, 2020). Ali big data helps customers find the suitable

product they want quickly (Luo, Liu, Yang, Bo, et al., 2020). Alibaba asks customers whether they wish to provide private data before using it to avoid ethical problems. Generally, customers can buy lower-priced, better quality products and save time when shopping on Alibaba web than shopping offline.

At the same time, as the third-party platform, Alibaba ensures trading fairness between sellers and buyers. Suppose one buyer purchases a product on Alibaba's platform. In that case, Alibaba will keep the money that the buyer pays until the buyer gets and checks the product and clicks the button that the product is the same as the pictures shown on the internet. Then, Alibaba gives money to sellers. However, if there are troubles between buys and sellers, Alibaba will send professionals to evaluate the situation and offer solutions. All this process is free. In the method of payment, tradings are protected by Alibaba too. So, buyers and sellers do not have to worry about sensitive information like credit card numbers being compromised (Alibaba.com, 2020). Alibaba also provides trade assurance and product inspection services to ensure the goods' arrival time, quantity, and quality. If there is some dispute between the customers and sellers, Alibaba will resolve problems as well as possible (Alibaba.com, 2020). In addition, Alibaba possible customers with 7-day return without any reason, return insurance, third-party adjudications, 24h smart AI to resolve customers' problems, intelligent their services to protect the right of consumers. Alibaba sellers must also pay a certain amount of deposit (1.25 - 125 thousand euros) to ensure that they do not harm consumers' legitimate rights and interests (Alibaba Group, 2020).

Alibaba's innovative products also influence people's lives profoundly. One of Alibaba's visions is to "let customers meet, work and live in Alibaba" (Alibaba Group, 2020). Today, people's life is closely related to Alibaba. Through Ali Pay, a mobile payment method, Alibaba has expanded beyond e-commerce platforms. Alipay is an App that belongs to Ant group, Alibaba's affiliate company, has 1.3 billion users and is the leader in online and mobile payment (Alipay, 2021). In addition, Alibaba also provides life services. Through Alibaba's App - fly pig, people can buy transport tickets like train tickets, plane tickets, or bus tickets, which saves a lot of time and money (Shaikh & Palaniappan, 2020). In the past, people had to wait in long lines for a long time to buy these tickets at train stations or airports because of China's large population base. In Chinese

culture, people consider family very important (Jennifer, 2021; Song, 2021). In traditional holidays such as Spring Festival and Mid-Autumn Festival, people need to go home and get together with their families. The number of tickets booked during the spring festival (almost 40 days) was over 1 billion in 1983, over 2 billion in 2013, and over 3 billion in 2017 (China central television, 2020). This has resulted in heavy and concentrated demand for tickets during short and special periods. It takes people hours or even days to wait in line to buy a ticket to get home. Similarly, the long lining-up time caused by the large population base in China also occurs in hospitals, banks, or some public institutions. It often takes half a day or one day to wait in line to see a doctor or handle banking business, which brings big troubles to people's lives.

Alibaba has found this serious social problem and tried to solve it. Through Alibaba's technology, users can make an appointment with a doctor, buy medicine, and even have medicine delivered to customers' homes through a simple click on Alibaba App - Ali health. People can also transfer money, pay credit cards, buy insurance, pay utilities, telephone bills, internet bills, and even buy movie tickets, entrance tickets of the scenic spot, call taxis through Alibaba's apps - Ali pay. People do not even need to go to supermarkets to shop or restaurants to eat. They can buy fresh vegetables through Alibaba App - Hema, or order food and have it delivered to their home in a short time by Alibaba App - ele.me. This greatly facilitates people's lives, saves people's time, and uses many social resources such as saving rooms for hospitals.

Alibaba also improves people's working efficiency. Alibaba's App - Ding ding is the Chinese biggest App helping firms be efficient, which can provide an online system to firms and groups work online to help them communicate, manage projects, or collaborate online. Gaode Map, another app of Alibaba, provides map services to customers for free and had 118 million daily active customers in 2020. It gained a good reputation, and customers are willing to use the product of Alibaba (Kim & Ji, 2021). figure2.1 shows that the number of annual active consumers increased fast. Over 98% of customers who spent more than 1.2 thousand euros on Alibaba's Apps products were willing to continue using these Apps in 2020 (Alibaba Group, 2020). In addition, Alibaba aims to serve more than 1 billion consumers by 2024 and 2 billion consumers by 2035, helping 10 million small and medium-sized enterprises and creating 100 million jobs (Alibaba

Group, 2020). In Alibaba's case, it created a new business operation model to create a bigger value pie.

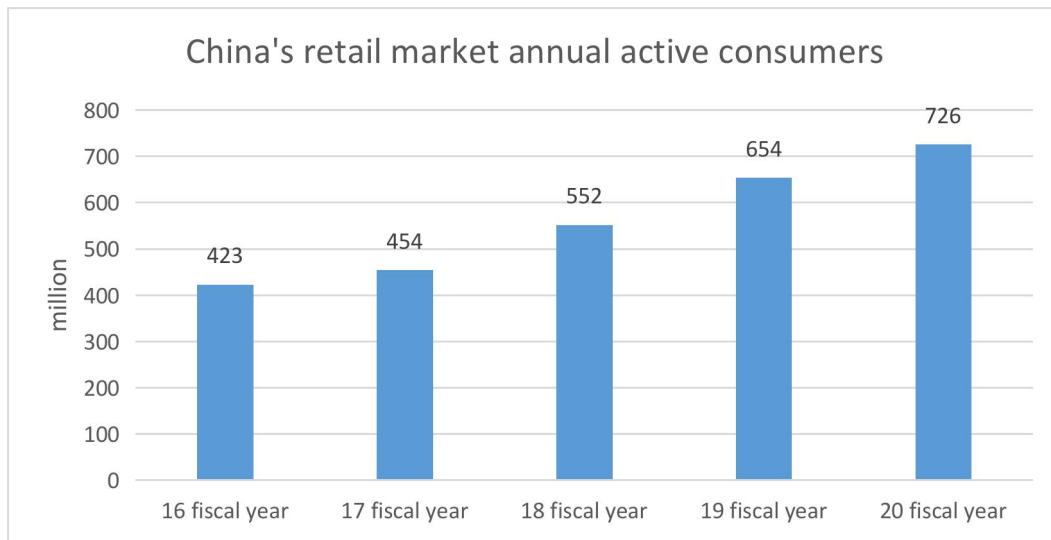


Figure 2.1 Annual active consumers in China's retail market (data source: 2020 Alibaba fiscal report)

2.4 Employees second

As of May 2021, Alibaba had 251,462 employees (Statista, 2021). Alibaba holds an annual celebration for these employees on May 10 to thank them for their contributions to the company. Alibaba also has social clubs, providing employees with basketball, skateboarding, Guzheng, Japanese martial arts, flower arrangement and other colourful entertainment activities. Because of Alibaba's values, employees should enjoy life more than work blindly. Alibaba also provides a wide variety of meals for its employees, including cuisines from all over China and from countries worldwide every day. Alibaba also provides comfortable areas for employees taking a rest in the company. Even for disabled workers, pregnant workers, Alibaba provide more care. Only one department of Alibaba - the customer service department has employed tens of thousands of disabled people in 10 years since 2010 (IT report, 2020). For example, pregnant employees are provided with separate dining areas and lounges to have better rest. For retired employees, Alibaba

will also invite them back to visit firms and communicate with managers and other employees to provide some suggestions. This value of caring for employees makes Alibaba like a big family. Ali employees call themselves “Ali people”, which means their hearts belong to Alibaba (Jenny, 2019).

Alibaba employees’ salary is related to their levels, P5 is the level set for fresh graduates and employees who are P5 level can get 20,000 euros to 30,000 euros salary per year (Zhou, 2020). The managers who get a level higher than the P5 can get stocks of Alibaba (Zhou, 2020). Although it is hard to get the result that the salary of Alibaba employees is higher than others because the salary is deeply impacted by cities, industry and worker’s skills, the salary of Alibaba is not low compared to the average salary (14547 euros per year) of Hangzhou where is the headquarter of Alibaba (Chinese salary net, 2021) and the average salary (12150 euros per year) of China (Statista, 2021).

2.5 Shareholder third

Alibaba is responsible to shareholders, which means to give shareholders a good return on capital and to make the company survive and develop. That is the same as the vision of Alibaba. Alibaba Vision is “We aspire to be a great company for 102 years”. The 102-year development means Alibaba wants to span three centuries. Alibaba was founded in the last year of the 20th century and wants to live to the 22nd century. To arrive at Alibaba’s vision, it has to make enough money to keep the company running and abide by the relevant laws and regulations to avoid risks.

With the attitude of serving consumers and merchants, Alibaba has more and more merchants and customers. The vast customer numbers ensure the exposure rate of merchants’ online products, which is concerned by merchants very much. More customers attract more merchants, and more merchants increase the degree of competition so that customers can have more choices and buy better products and services. This attracts more customers. This positive feedback enables Alibaba to develop rapidly and gain more benefits.

In 2021, it has become one of the largest listed companies in China (Zucchi, 2021). In the 2016 fiscal year, Alibaba's total merchandise sales exceeded Amazon and e-bay combined (Institutional investor, 2017). It also overtook Wal-Mart to become the world's largest retailer in 2019 (Zeng, 2019). The gross merchandise volume (GMV) transacted in the Alibaba ecosystem was 823.6 billion for 2020, which is almost 17% of the total Chinese market (Alibaba group history, 2021). On November 11, 2020, 41.6 billion euros of Alipay transactions were made 24 hours (Yubaibai, 2020). Figure 2.2 and Table 2.1 shows Alibaba has obtained stable economic benefits, which increased year by year.

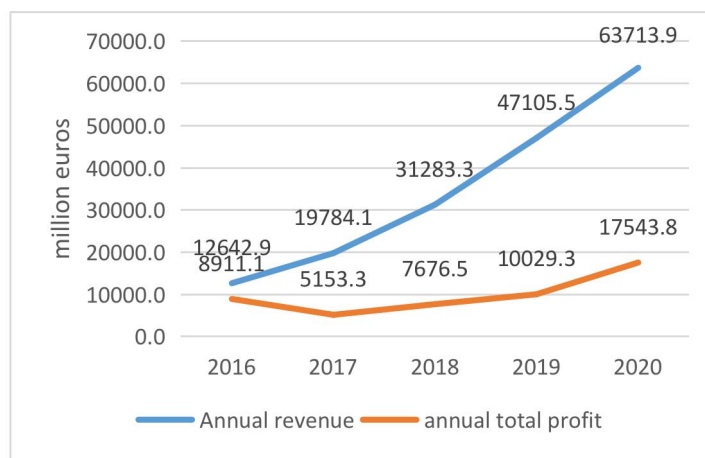


Figure 2.2 The annual revenue and total profit of Alibaba from 2016 to 2020 (source: Alibaba 2020 CSR report)

	unit	2016	2017	2018	2019	2020
Annual transaction amount(GMV)	Billion euros	386.5	470.9	602.5	715.9	823.6
Earnings per share	Eruos	3.5	2.1	3.1	4.2	7

Table 2.1 the GMV and earning per share of Alibaba from 2016 to 2020 (source: Alibaba 2020 CSR report)

2.6 Legal responsibility

Alibaba has businesses in China and other regions and countries overseas, so China and other countries laws supervise it. Alibaba is deeply aware of the importance of complying with the law. In its annual financial report, Alibaba lists the laws involved in its operations to avoid the risk of legal problems every year. These include the ‘Notice on Strengthening the Management of Foreign Investment in Value-added Telecom Services’ (2006) and the ‘Advertising Law of the People’s Republic of China (2018 revision), The ‘EU General Data Protection Regulation’ (2018) and the ‘Notice on Strengthening the Administration of Value-added Telecommunications Services with Foreign Investment’ (2006) among others. These cover data protection and privacy, consumer protection, content regulation, intellectual property rights, competition, cross-border trade and taxes affairs, anti-money laundering and anti-corruption, advertising law.

Besides, as mentioned above, setting up shop on Alibaba is easy. However, easy to sell goods online also brings some problems. Alibaba used to be reported about the counterfeit goods problems by Forbes and other media (BikeBiz, 2018; Shepard, 2018). The behaviours of counterfeiting making many problems in the market. For example, it impacts innovation motivation of the market, or it brings low-quality goods to market. This is not just an ethical problem but a legal one. Alibaba recognized this problem and started to solve it. Alibaba used the real-name system, which asked sellers to input their ID information and check the sellers faces by the cameras of their cell phones. This system makes it easy to find who sells fake things and track the sellers and factories. In January 2017, Alibaba established the world’s first anti-counterfeiting alliance. By 2020, it had 179 members, including 3M, Amway, Ford, Johnson & Johnson, Mars, Procter & Gamble, and more than 550 brands from 17 countries, covering 14 industries such as electronics, luxury goods, medicine and automobile (Alibaba Group, 2020). These behaviours regulate their products and bring excellent stability to society because there will be fewer quality problems, health problems, and patent problems. In May 2019, Alibaba Group was named the best Team of the Year in the Asia Pacific by ‘World Trademark Review’ for its brand protection work (Alibaba Group, 2020).

2.7 Other Alibaba's CSR activities

It has enumerated Alibaba's CSV and CSR behaviours within its business, where Alibaba got much profit. However, Alibaba chairman and chief executive officer (CEO) Zhang Yong believes that companies must solve social problems, and businesses should always take social responsibility. It is not about making money. It is about serving people, which is also one of the indispensable cultures of Alibaba (Alibaba 2018 CSR Report 2019, P3). So, Alibaba also has some other CSR activities related to the environment, society.

2.7.1 Environment protection

Environmental protection is increasingly a topic of worldwide concern, which is related to people's happiness and survival (Chan, Balvanera & Benessaiah, 2016). Alibaba's App-Cainiao Network has implemented "green ways", including "green package" and "green delivery". "Green package" refers to the promotion of biodegradable express bags and recyclable packages. By optimizing the route of parcel delivery, "green delivery" can reduce the delivery distance by 30% and achieve logistics cost reduction and efficiency increase. Using digital tickets for packages has saved 400 billion express paper tickets in the six years since 2014 (China Central Broadcasting Network, 2019; Cankao news, 2020).

Alibaba also uses innovative products to raise users' awareness of protecting the environment. Especially Alibaba's Ant Forest project, which has been well known and has 500 million users (UN (United nations) Climate Change, 2021). In August 2016, Alibaba officially launched Ant Forest, where the carbon emissions saved by users' walking instead of driving, paying for electricity, electricity and coal online, and buying tickets online will be counted as virtual "green energy" and used to grow virtual trees in the mobile phone (shown in figure 2.3). Users can see how much "green energy" their friends collected and have a competition with them (shown in figure 2.4). When a virtual tree is big enough, Alibaba plants a real tree on desert earth to protect the environment, which also cultivates and inspires users' low-carbon environmental behaviours (shown in figure 2.5). By August 2019, Alibaba had planted more than 100 million trees to avoid

soil, and water loss, protected 112,000 hectares of land from becoming desert and created 400,000 jobs overall (Climate Change, 2021). The United Nations Climate Change recognizes Alibaba as a model company that uses the power of technology to bring together the individual strengths of its users to achieve environmental protection, and it has won the United Nation’s Highest Environmental Honour -2019 Champions of the Earth Award (UN Climate Change, 2021). This is Alibaba’s innovation - it appealed to its huge user group to do public welfare things, rather than just doing it by itself. Alibaba has 726 million consumers, and if they do public welfare activities together, even a small thing will greatly promote social development (Alibaba Group, 2020).

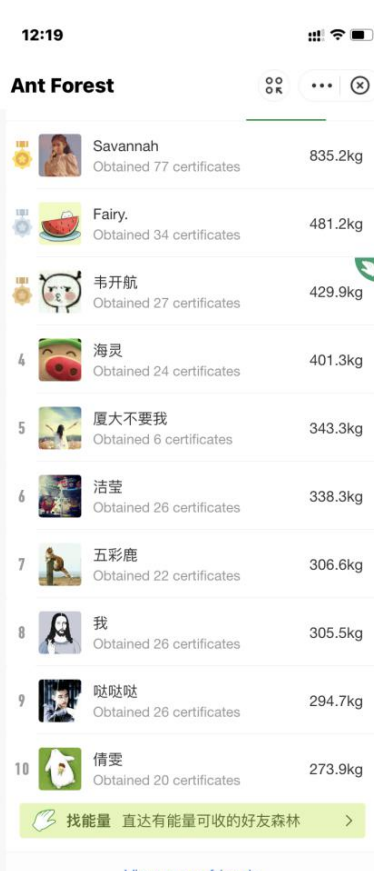


Figure 2.4 the energy

Figure 2.5 the real trees

Figure 2.3 the virtual tree collection competition between friends planted by Alibaba in 345th forest

Alibaba also cooperated with the United Nations Environment Programme to hold “5th of June Environment Day”, an internet environmental protection action, which 930 million people

participated in. In this action, Alibaba holds online class, interactive games and wildlife live show to appeal for environmental protection (Cankao news, 2020). In this action, Alibaba also partnered with the Wuhan government to hold China's first nature education week, which created an environmental education model of "park + school + community". For example, Alibaba set "little lake manager", "little tree manager", and "little park manager" titles for more than 100 primary and middle school students to enhance their protecting environment awareness. With the cooperation of the government, 32 city parks and more than 100 green education stations (stations to educate students to study nature knowledge in parks) have been opened as natural study bases for students, and more than 800 schools, more than 1.2 million students and citizens participated in these education activities which is reported by China national radio (CNR) (CNR, 2019).

2.7.2 Social responsibility

This innovation is also applied to charitable donations. In 2019, Alibaba held online public welfare activities (such as raising money from the public to build schools in poor areas more than 100 times. One-third of Chinese people did public welfare activities like donations for education, poor people on Alibaba platforms (Chinese population was 1.398 billion in 2019). They donated for education for poor people, building environment protection and areas under natural hazard. These people have become the world's largest philanthropic group. For example, Alibaba's consumers can contribute to the public welfare by purchasing public welfare products, participating in charity auctions or direct donations. Until 2019, a total of 9.8 billion donations had been made on Alibaba's public welfare platform, which has attracted 480 million people and generated 75 million euros in donations. At least 8 million people have benefited from donations made to charities, benefiting more than 6 million vulnerable groups. For example, they got money or supplies directly. (Alibaba foundation annual report, 2019; Alibaba Group, 2020). Alibaba itself also makes significant donations. For example, it donated over 33 million euros to flood-stricken areas in Henan province in August of 2021 (Qin, 2021); it donated over 400 million euros in funds and other resources fighting the COVID-19 pandemic (Alibaba Group, 2020).

Trafficking children is another severe problem in Chinese society (Jiang & Sánchez-Barricarte, 2013). Because of poverty, high profit, lack of awareness of the law and parents' lack of awareness, there were 24175 child abductions reported as of June 2018 (Bao, Galiani, Li & Long, 2019). Moreover, BBC (2021) even reported that the number of abducted children in 2015 could be up to 20,000. Children are the hope of a family. Losing children is a disaster for parents and their families (Yang, Han & Bi, 2020). Alibaba has launched the "Reunion" platform for finding lost children, which helped society resolve 98% of the missing child cases announced through the platform and successfully find 3901 children, saving 3901 broken families from 2016 to 2019. When parents find their children missing, they can register this platform to share photos, information, and missing children's missing location to the public after the polices checking. Moreover, Alibaba shows these messages on tens of its products like Taobao, Alipay, ele.me, Gao De map to users near that missing location (Zhong guan online, 2019).

Creating job opportunities is another contribution that Alibaba has made to society. In the world, it is more difficult for women to find jobs than men. At present, the global female labour force participation rate is close to 49%. For men, it is 75% (International Labour Organization, 2018). According to a report released by Renmin University of China in 2019, Alibaba has directly and indirectly created about 40 million jobs in China through the Chinese retail market business. Besides, Alibaba's e-commerce model has created more employment opportunities for women because it is more flexible for time and location. In 2020, female sellers accounted for half of Alibaba's sellers in the Chinese retail market. Furthermore, Alibaba helped over 50,000 poor farmers sell goods, and Alibaba's live broadcast of agricultural products sales model promoted 750 million euros in agricultural product sales (Alibaba group, 2020).

2.7.3 Responsibility in pandemic

In late January 2020, the new COVID-19 pandemic has spread worldwide and significantly impacted society, economy, families, and people's lifestyles (Chowell, & Mizumoto, 2020; Douglas, Katikireddi, Taulbut, McKee, & McCartney, 2020). Alibaba has been thinking about how large companies should take social responsibilities during the pandemic. In the letter from the

chairman and CEO of Alibaba to shareholders, Zhang mentioned that no company or market could stand alone during the pandemic, and they should challenge the pandemic together. This further strengthens Alibaba's commitment to social responsibility and joint development with society. At the same time, the ways of life, work, education, business operations, and social governance must also be changed. Alibaba makes full use of digital infrastructures such as commerce, finance, logistics, and cloud computing to participate in the global fight against the pandemic.

For example, economically, as of March 31, 2020, Alibaba had invested more than 400 million euros in funds and other resources to support China and the world in fighting the pandemic, and more than 250million had been invested in medical material procurement and transportation, vaccine research and development (Alibaba Group, 2020). As of June 30, 2020, Alibaba Charity Foundation, Jack Ma Charity Foundation had jointly donated more than 200 million pieces of medical supplies to China and more than 150 countries and regions worldwide. These actions immensely helped people resist the harm caused by the COVID-19 virus. Alibaba not only provided the essential resource and financial donations but also helped residents raise awareness of prevention. Alibaba has released nine manuals on topics such as COVID-19 prevention and treatment in multiple languages. By December 2020, the number of online education and online medical users was 342 million and 215 million individually, accounting for 34.6% and 21.7% of the total net users severally in China (CNNIC, 2021). China Internet Network Information Center (CNNIC) (2021) argued that the Internet would further play an important role in promoting economic recovery, ensuring social operations, and promoting international anti-pandemic cooperation in the future, Alibaba also realized this, and it found that many of its business services can play a big role in fighting the pandemic. The group of Alibaba has approximately 10,000 employees involved in anti-pandemic related work. For example, Alibaba Cloud and Dingding, which used to help people improve work efficiency, provided live broadcasts or video conferences for medical staff worldwide to promote real-time conversations. Dingding provided schools with free digital tools such as live broadcast, online testing and scoring functions and helped students continue their education during the outbreak of the COVID-19 pandemic, and has been recognized by United Nations Educational, Scientific and Cultural Organization (UNESCO). In March 2020, Dingding was supporting an average of more than one million classroom lectures per working day.

During the pandemic, mandatory long-distance quarantine and lack of materials brought the residents' lives troubles. Alibaba's apps - Hema, Ali pay and ele.me played a huge role at this time. They provided fresh food and daily necessities for residents who could not leave their homes. Furthermore, these products did not increase in price due to a lack of materials.

2.8 Restatement of the case study problem, specifying the question(s) to be approached and answered by the students.

Question I: Please identify Alibaba's key stakeholders and their needs. Does Alibaba appear to take their interests into account in its decision making? Please list three key stakeholders and justify your answer using examples.

Question II: Analyse and assess Alibaba's CSR projects based on the Triple Bottom Line framework. Are all three responsibilities taken into consideration by the company?

Question III: What benefits does Alibaba get from its CSR activities?

Question IV: What innovation activities has Alibaba carried out in the process of engaging in CSR? (According to the case, to answer questions and other literature to support your answers is also required.)

3. Methodology

There are two types of case study. One case study is a valuable research method with a wide application range and high reliability (Chetty, 1996; Bassey, 1999; Merriam, 1988; Yin, 1994; VanWynsberghe & Khan, 2007). This one kind of case study has been well applied and recognized in many field types of research such as sociology, education, anthropology, history, law and medicine (Bassey, 1999; Zainal, 2007; Gulsecen& Kubitt, 2006; Grassel&Schirmer, 2006). Especially, case study is considered as a comprehensive social research tool when seeking in-depth explanations of social behaviours (Zainal, 2007; Crowe et al., 2011; Vanwynsberghe & Khan, 2007).

Another kind of case study is applied in this thesis, which is a teaching tool. Yin (2003) believed that the critical point of case study for teaching purposes is not to present data but to establish a framework for students to discuss, and the whole research structure should facilitate student participation (Christensen & Hansen, 1987). Eisner and Peshkin also believed that case study should focus on explaining events directly instead of using measured data to explain events (Eisner and Peshkin, 1990). By sorting out the conclusions of data, facts and logic, students can have a comprehensive understanding of relevant fields and have a deeper memory of the basic knowledge (Becker, 1970; Christensen & Hansen, 1987). Mamoon (2017) said business schools have also made increasing use of the case study as a teaching tool, derived initially from Harvard Business School.

In Alibaba pedagogical case, data and information are mainly collected from the official website, companies' public documents (like annual report, CSR report, sustainable report), newspaper articles, academic journals. As European Commission (2011) defined CSR as the firms should cooperate with its stakeholder (like customers, sellers and stockholders) closely and integrate social, environmental, ethical, human rights and consumer concerns into their core strategy and business operations, this thesis lists the stakeholders of Alibaba and what they need according to the stakeholder theory of Freeman and Reed (1983). In addition, this thesis describes the CSR activities that Alibaba has done to support Alibaba has taken CSR. This thesis also combines the

TBL with Alibaba projects to explain how Alibaba takes economic responsibility, social responsibility and environmental responsibility. Moreover, the order of this thesis used Carroll's pyramid to explain how Alibaba takes CSR.

4. Pedagogic Note

4.1 case study target audiences

The target audience can be undergraduate and postgraduate students, whether with or without CSR and CSV background, who enrolled in CSR and CSV courses. It can also be used in other management-related courses like corporate strategy and CSR operation, which integrate CSR or CSV into the syllabus. The target audiences can also be managers. CSR is important to managers because the absence of CSR could bring damaging results (McGuire, Sundgren & Schneeweis, 1988). This pedagogical case explains stakeholders, CSR, CSV and other concepts and theories step by step through describing Alibaba CSR and CSV activities.

4.2 pedagogical objectives

Alibaba has maintained a good reputation among customers, which is closely related to Alibaba's commitment to corporate social responsibility (Schmidpeter, Lu, Stehr & Huang, 2015). This case is designed specifically for learning about CSR and CSV. Furthermore, it introduces the Alibaba company's business operations related to CSV and describes Alibaba's movements to support the CSR construction. Through this pedagogical case study, audiences can realise the importance of CSR and CSV. It also contains many theories related to CSV and CSR, like the theory of stakeholders, Carroll's pyramid model, triple-bottom-line model, CSV model. The case's aims are following:

1. Through learning this knowledge, audiences can have an in-depth understanding of CSR and CSV.
2. This project wants audiences to be triggered to think about why it is so essential for companies to implement CSR and CSV in their business.
3. It also explained Alibaba as an excellent sample to combine CSV and CSR with its business for students who can study and imitate these samples.
4. Further, audiences are expected to reconsider the relationship between corporations and society.

5. It also wants to improve students' ability to capture information and analyse and evaluate CSR activities' ability and innovation.

6. This pedagogical case also improves students' ability of teamwork, logical thinking and presentation.

4.3 Literature Review

4.3.1 The evolution and definitions of corporate social responsibility

Corporate social responsibility (CSR) has been around for a long time and has become diverse (Carroll, 1999; Hiswåls, Hamrin, Vidman & Macassa, 2020). CSR theory was born in The United States and was first proposed by Clark in 1916 (Clark, 1916). Sheldon (1923), a British scholar, firstly defined the concept of CSR and explained it in the philosophy of management, who pointed out the industry should serve the society (Sheldon, 1923; Hou & Li, 2014; Rana, Platts & Gregory, 2009). However, Carroll (1999) believed the original definition of CSR should be traced back to Bowen in 1953. Bowen (1953) defined CSR as the firms' obligations of conscience to pursue those policies and make those decisions or to those lines of action that are desirable in terms of the objectives and values of our society. In the 1960s, the culmination of social movements (consumer movement, women's rights movement, civil rights movement) propelled the rapid development of CSR (Carroll, 2016). In addition, Carroll (1999) also summarized the evolution process: the CSR's definitions began to expand in the 1960s; surged in the 1970s; there were few new definitions in the 1980s. In the 1990s, researchers paid more attention to alternative themes: stakeholder theory, corporate Social Performance and other topics. Moreover, in this term, the CSR developed with globalization and multinational corporations (Carroll, 1999; Agudelo, Jóhannsdóttir & Davídsdóttir, 2019). In the 2000s, researchers aimed to develop the recognition and implementation of CSR, and they also researched on the strategic approach to CSR later (Agudelo, Jóhannsdóttir & Davídsdóttir, 2019). In the 2010s, the literature still focused on the implementation. The relation between the specific performance of firms and CSR become another main topic to achieve sustainable development goals (SDGs) (Agudelo, Jóhannsdóttir & Davídsdóttir, 2019).

Because researchers stand in different perspectives (like management perspective, research perspective), there are many concepts of CSR in both business and academic areas (Woźniak & Jurczyk, 2020). Table 4.1 presents a few different CSR definitions after 2000. Moreover, these four definitions always aimed at five dimensions: the stakeholder dimension, the social dimension, the

economic dimension, the voluntariness dimension and the environmental dimension (Dahlsrud, 2008).

Researchers	CSR Definitions
European Commission (2011, p.3)	“the responsibility of enterprises for their impact on society” and firms should cooperate with its stakeholders closely and integrate social, environmental, ethical, human rights and consumer concerns into their core strategy and business operations
World Business Council for Sustainable Development (2000)	corporate social responsibility is the business to operate ethically and contribute to economic development as well as the local community and society at large. And corporate should be accountable to its impact, while improving the quality of life of the workforce and their families.
McWilliams and Siegel (2001)	CSR is a company's pursuit of further social good rather than merely pursuing profit and obeying the law.
Chandler and Wherther (2014)	firms should pursue goals in addition to profit maximization and it is a responsibility among a firm’s stakeholders to hold the firm accountable for its actions too.

Table 4.1 Different CSR definitions

However, Dahlsrud (2008) argued that even though many definitions of CSR are not as very different as they look. He concluded that the CSR currently existing definitions almost point to five dimensions after analyzing 37 kinds of definitions of CSR (Dahlsrud, 2008). Specifically, CSR refers to care things in terms of working conditions, human rights, health, environment, innovation, education and training (European Commission, 2011). Stakeholder theory has become the dominant paradigm of corporate social responsibility and has been developed in many new ways (Moratis, 2016; McWilliams and Siegel, 2001; Jones, 1980).

4.3.2 Stakeholder theory

In 1963, the Stanford Research Institute (SRI) initially said the stakeholders as the other groups (like government, suppliers, customers, employees) who support the firm's existence (Freeman & Reed, 1983). The narrow sense of stakeholder is any identifiable group or individual on which the organization depends on its continued survival (Freeman & Reed, 1983). The wide sense of stakeholder is any identifiable group or individual who can affect the achievement of an organization's objectives or who is affected by the achievement of an organization's objectives (Freeman & Reed, 1983). The examples included in each sense are shown in figure 4.1.

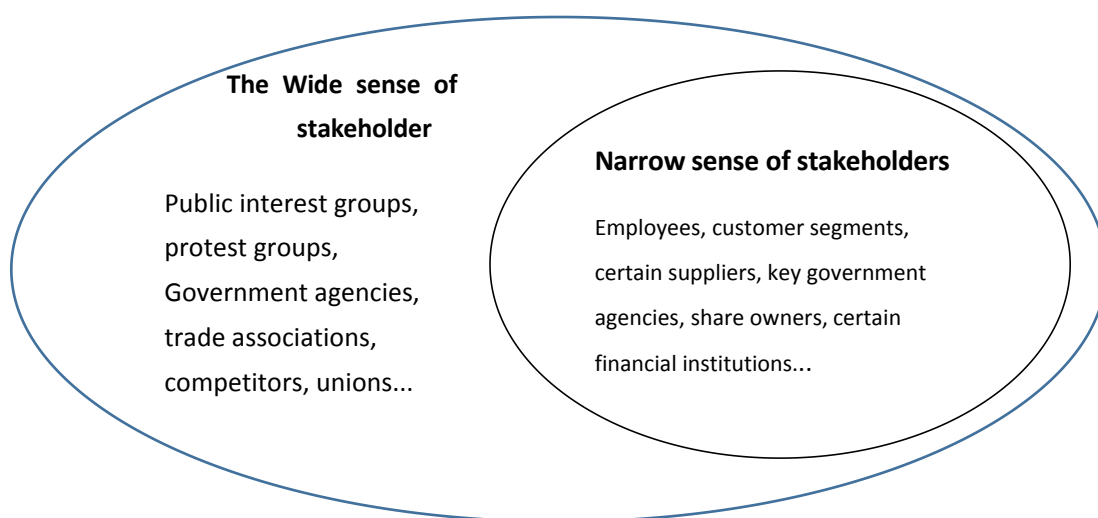


Figure 4.1 The members of wide and narrow senses of stakeholders (Freeman & Reed, 1983)

This thesis uses the wide sense of stakeholder as the definition of stakeholder because this thesis needs to analyze all forces and pressures of the environment where companies survive (Freeman & Reed, 1983). After the milestone of Freeman's work in 1983, the Stakeholder Theory led to the emergence of many books and articles emphasizing the concept of stakeholder (Donaldson & Preston, 1995; Clarkson, 1995). Understanding stakeholder theory is important to realize how firms should operate (Hubbard; 2009). Hubbard (2009) believed that organizational performance is evaluated according to the expectations of the various stakeholder groups in stakeholder theory. Therefore, companies should create enough wealth and value to distribute to these stakeholders to

ensure that each major stakeholder group can continue to form part of the company's stakeholder's system (Clarkson, 1995). Business managers must get support from their stakeholders to achieve the company's success and the results they want (organizational permanence, profitability, stability, growth) (Donaldson & Preston, 1995).

Supported by this view, the successful companies that continue to get benefits and survive are seen as having a good relationship with key stakeholder groups, and failed companies that are less profitable or go bankrupt are considered to have lost key stakeholders conversely (Clarkson, 1995). Any business has four parts, which are in order of importance: "customers, employees, communities, and shareholders", when the needs and interests of the first three groups are met, shareholders will become the beneficiaries, and profits are the by-products of the process in which the major stakeholder groups are met (Clarkson, 1995). Freeman and Moutchnik (2013) also believe that business is about how these core members live together and rely on each other, not just transactions. The influence between the company and the stakeholders is mutual, which means that while the companies are influencing stakeholders, the stakeholders also impact companies (Donaldson & Preston, 1995).

4.3.3 Carroll's pyramid

As the most famous model in the CSR field (Visser, 2006), Carroll's CSR Pyramid framework is wide enough to include the various definitions and can be a tool to evaluate CSR activities (Ramasamy & Yeung, 2009; Clarkson, 1995). Carroll (1979, 1991) argued that "Corporate social responsibility includes the economic, legal, ethical, and philanthropic (discretionary) responsibilities that society expects organizations to take (shown in figure 3.2). Carroll attempted to coordinate the achievement of social and economic goals (Clarkson, 1995; Carroll, 1979; Jamali & Carroll, 2017).



Figure 4.2 the Carroll's pyramid (source: Carroll, 2016)

Economic responsibilities are the foundation of all other responsibilities (Carroll, 1979). If a business or organization cannot survive due to economic reasons, other responsibilities will be meaningless with the death of the company (Carroll, 1991; Carroll, 2016). Firstly, economic responsibilities ask firms to be as profitable as possible and keep maximizing earnings per share, maintaining a solid competitive position and high operating efficiency (Carroll, 1991). Secondly, legal society sets minimum line requirements for the operation of enterprises, which include laws and regulations (Carroll, 2016). Legal responsibility is to be a law-abiding corporate citizen and provide goods and services that meet minimal legal requirements (Buhmann, 2006; Carroll, 1991). It is another requirement for companies to survive (Buhmann, 2006). Thirdly, Ethical responsibility is what society expects a company to do ethically. The difference between legal responsibility and ethical responsibility is that society wants these activities, standards, policies, and practices to have not yet been included in the rules of law (Carroll, 2016). At last, philanthropic responsibility asks firms "giving back" to the society, in the form of donations: monetary resources, donations of products and services, volunteerism by employees and management, community development, and any other contributions to the community or the stakeholder groups that make up the community (Carroll, 1991; Carroll, 2016).

4.3.4 Triple bottom line (TBL)

John Elkington first proposed TBL in 1994 (Elkington, 2013). Then, in the late 1990s, TBL was used to measure corporate sustainability, and it mainly included three dimensions of the economy (profit), environment (planet) and society (human) (Wang & Lin, 2007; Jackson, Boswell & Davis, 2011; Einwiller, Ruppel & Schnauber, 2016). Therefore, it is also called the 3P formulation (Elkington, 2013). As one of the accepted methods to implement CSR, TBL lets firms focus not only on the economic value increase but also on creating or destroying the social value and environmental value, which means it asks firms avoid to hurt people and the planet with the business operation (Elkington, 2013). TBL is also based on stakeholder theory, making some organizations feel more uneasy because it means a broader range of responsibility than responding to key stakeholders related to productiveness (Hubbard, 2009). It refers to a wide sense of stakeholder rather than a narrow one because the scope of three dimensions of the economy (profit), environment (planet) and society (human) is too broad.

Furthermore, Clarkson (1995) argued that the core of a company's performance, survival and continued economic benefits is whether the company can achieve economic and social goals. Specifically, economic responsibility can be evaluated in dimensions like sales growth, profit growth, return on equity; social responsibility can be evaluated in dimensions like sponsorship, overall customer satisfaction, education; environmental responsibility can be evaluated in dimensions like wastewater reuse, garbage in the production process, plant trees (Hubbard, 2009). However, it is a challenge to use a general measuring unit of TBL (Slaper & Hall, 2011). Economic responsibility sometimes can be measured in the monetary unit, but it is more philosophic to measure social and environmental problems (Slaper & Hall, 2011). In addition, the use of TBL in company reports can increase the company's transparency and give stakeholders have a better understanding of the company (Jackson, Boswell & Davis, 2011). TBL can also be seen as an ecological and social agreement between the business and the community to help the business improve (Jackson, Boswell & Davis, 2011).

4.3.5 Creating social value (CSV) model

In the traditional views, corporations are always seen to grow with the cost of sacrificing other groups (like the environment of community, the salary of workers) (Friedman, 2007). One of the reasons is that firms still hold the view of value creation, which means they pursue profit in the short term rather than the actual impact on social development and what customers indeed need. In the 2010s, many researchers have changed directions from the initial research on macro social effects to the current implementation of CSR and analysis of organizational performance related to SDGs (Lindgreen and Swaen, 2010; Lee, 2008; O 'Riordan & Fairbrass, 2014). Furthermore, in this term, shared value which is a good resolving way to combine the business and social progress is proposed by Porter and Kramer (Porter & Kramer, 2011; Biggemann, Williams and Kro, 2014), 2014). They defined CSV as “policies and operating practices that enhance a company’s competitiveness while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress” (Porter and Kramer 2011, p.6).

The CSV model refers to three methods to create shared value, including reconceiving products and markets, redefining productivity in the value chain and enabling local cluster development (Porter & Kramer, 2011). Reconceiving products wants firms to blur the profit/nonprofit boundary, which means firms can provide products or services which benefit society and bring economic returns to companies at the same time (Porter & Kramer, 2011; Mehera & Ordonez - Ponce, 2021). For example, WaterHealth International company innovated a technology to purify water, Revolution Foods company provides healthy and fresh food to students and Waste concern company who innovated a technology to transform garbage into fertilizer have made a significant profit (Porter & Kramer, 2011). Redefining productivity is to make productivity highly effective to avoid waste and cut the cost of business operation, including energy use and logistics, resource use, procurement, and distribution (Porter & Kramer, 2011; Volberda et al., 2018). The last method is to enable local clusters, which are the key stakeholders who impact the productiveness of firms directly development (Porter & Kramer, 2011).

4.3.6 Benefit that firms could get from CSR and CSV

Why do companies engage in CSR? What can enterprises gain from undertaking social responsibility? Economic returns are one of the benefits (O 'Riordan & Fairbrass, 2014; Rani & Mann, 2018). Rani and Mann (2018) found that the ethical and philanthropic aspects of CSR can improve a company's financial performance (like return on equity, return on capital employed) without affecting the profitability of its assets (return on assets). Some of them also have proved that conducting CSR can improve the traditional profitability of companies (to restructure, return to shareholders, growth and stability) (Johnson,1971; Donaldson & Preston, 1995; Freeman & Reed, 1983; Freeman et al. 2007). From the perspectives of Carroll's pyramid, economic responsibility and legal responsibility could increase the goodwill of shareholders, reduce legal risks, and promote the company's long-term and stable profits (Visser, 2006). Although ethical responsibility and philanthropic responsibility are the "expectation" of the society for a company (Carroll 1979, 1991), taking ethical responsibility and philanthropic responsibility can improve the morale and engagement of its employees, as well as the company's reputation and stakeholders' favour towards the company, such as customers' recognition, shareholders' recognition (Jamali & Carroll, 2017). It can also indirectly increase the sales of the company's products (Carroll, 2016). At the same time, Kurucz, Colbert & Wheeler (2008) argued that engagement in CSR can reduce costs, innovation, and brand differentiation.

Some firms do CSR because of the development of globalization (Einwiller, Ruppel & Schnauber, 2016). Some multinational corporations (MNC) find that there may be significant differences between countries, regions and lines of business in terms of regulatory frameworks and stakeholder needs for CSR (McWilliams, Siegel & Wright, 2006). However, some MNCs' abuse of regulatory vacuum seems to make globalization exacerbate the negative corporate consequences (Roberts, 2003; Dunfee and Fort, 2003; Mokhiber and Korten, 2001; Scherer & Palazzo, 2008; Jamali & Carroll, 2017). On the one hand, MNCs should consider corporate social responsibility from globalization to get a better reputation (Visser, 2006). Some companies have begun to self-police to fill the global oversight vacuum. (Scherer, Palazzo and Baumann, 2006; Jamali & Carroll, 2017). On the other hand, some firms like factories started to meet CSR standards of conduct on a global

scale asked by international buyers. Therefore, they can operate business internationally (Buhmann, 2006; Jenkins, 2005; Berger - Walliser & Scott, 2018).

4.4 Case Study Lecture Plan

For this pedagogical case, students are expected to work in small groups. Groups can consist of 3-4 people. All students should complete the case study and consider the questions raised by the case study before the course begins (preparation). At the same time, for the concepts and tools involved in class, students can refer to relevant literature and collect and analyze relevant information. Students are required to complete assignments according to the course plan. There will be group discussions and presentations in class, and each student should think and participate actively. All groups need to finish a full report. There will be an opportunity to show the report during the course, and all members of one group will be randomly selected to show the results on stage. Other students can interact and add answers. The professor should actively guide students to achieve the goals set by the teaching case. The specific lecture plan is shown in Table 4.2.

Preparation
Time: 60 minutes At this stage, students are required to read the case and collect relevant information independently. Students should understand the case question. Students should also finish building teams at this time.
Introduction (class 1)
Time: 90 minutes The professor will introduce the concepts of Stakeholder, CSV, CSR, Carroll's Pyramid, and TBL.
Resolving Question I and II (class 2)
Time: 30 minutes Group discussion: Conduct a group discussion to answer Questions I and II.
Time: 40 minutes Report: Summarize the discussion and write a report. The presentation should include an introduction to the company, answers, and a summary. At the same time, groups need to submit the PPT and the report.

Time: 20 minutes

Presentation: Select a group at random to report the results, which can be supplemented by other group members. All members of the selected group are required to participate in the presentation.

Resolving Question III and IV (class 3)

Time: 30 minutes

Lecture: The professor summarizes the answers to question 1 and question 2. And guide students to think about Question III and Question IV.

Time: 60 minutes

Class discussion: Discuss Question III and Question IV in groups. Answer the questions under the guidance of the professor. There are no group presentations in this session.

Conclusion (class 4)

Time: 50 minutes

Students will answer the Question III and Question independently according to the lecture content. And submit their homework for final scores.

Total study time: 380 minutes Total class time: 320 minutes

Table 4.2 Lecture plan designed

4.5 Solving the case study

Note: the following answers are just suggested answers and do not constitute the only possible answer. As this is a real event analysis, students will be required to research the company's background and additional relevant information before class. The answers given by students can also contain information out of the case.

Question I: Please identify Alibaba's key stakeholders and their needs. Does Alibaba appear to take their interests into account in its decision making? Please list three key stakeholders and justify your answer using examples.

Answer I:

CSV asks that firms respond to the change of customers/stakeholders' needs and integrate customers, business, community into their strategy (Breidbach & Maglio, 2016; Volberda et al., 2018). In this case, Alibaba's key stakeholders include sellers, users (customers), employees, shareholders, communities, environment.

For the sellers on Alibaba's platform, Alibaba provided a free e-commerce platform to sell products. Alibaba simplified the registration process, reduced costs for sellers, which resolved the problem that opening a store is complicated and costly. Alibaba also Launched Cai Niao App to solve transportation problems and launched Qian Niu App to solve customer service problems. It also used its cloud calculate to help sellers regulate their supply chain, production, inventory and advertisement with customers' data. E-commerce platforms increase product exposure.

Furthermore, data analysis matches customers who are more likely to buy the product for sellers in poor areas. Alibaba provided funds to support them (like poor farmers) and provide new methods to sell their products (like live steaming). If the sellers meet the trouble of finance, Alibaba is also willing to provide money to them, which means it set Ant-Finance to lend money to these sellers.

For users, Alibaba's products allow users to buy merchandise, order food or dishes, book tickets, make an appointment with doctors online. Before that, users have to go to physical stores, restaurants, hospitals, train stations which is not convenient. Alibaba also helps users improve their working efficiency. Especially in the pandemic, its product Dingding (like zoom) helps users communicate, hold meetings online. Before the e-commerce platform, it is hard for customers to buy merchandise in a long distance. For example, it is hard for someone living in Henan province to buy a particular local mushroom in Yunnan province.

Nevertheless, with Alibaba e-commerce help, it is easy to do that. In addition, Alibaba's e-commerce platform provides lower prices than physical stores to customers because it reduces the cost (like the fee of rent, electricity, water). Another need of customers that Alibaba has met is using big data technology, helping customers matching suitable products to what customers want in a short time. Alibaba also ensures trading fairness between sellers and buyers. It provides trade assurance and insurance to customers, builds an anti-counterfeiting coalition and sets real-name certification to regulate sellers, which improves the quality of the product.

For employees, as mentioned in the case, Alibaba set higher salaries than average. It provides rich activity for their hobbies and special care for special workers like pregnant women and disabled men. It also provides a suitable environment of offices and restaurants for workers.

For shareholders, Alibaba met the finance need of them. It gives a high financial return to the stakeholders and keeps sustainable growth.

Question II: Analyse and assess Alibaba’s CSR projects based on the Triple Bottom Line framework. Are all three responsibilities taken into consideration by the company?

Answer II:

TBL has three parts: economic responsibility, social responsibility, environmental responsibility.

Economic responsibilities: economic responsibilities ask the firm to be profitable. Alibaba makes a profit by providing services and products, such as booking fees for air tickets, online meal booking fees, e-commerce platform advertising fees. Economic responsibility is the foundation of enterprise survival. Furthermore, the key stakeholders are shareholders, employees at this level.

Through our calculation, we get that the annual active users growth rate, earning per share growth rate and annual revenue growth rate in 2016-2020. We can see that Alibaba’s three growth figures are all positive for five consecutive years, except earning per share in 2017. Besides, earnings per share are always positive, which means that Alibaba brings profits to shareholders every year. In addition, the company’s annual revenue showed an increase of more than 50% except for 2020. Alibaba provides services to sellers and Customers, attracting a large number of merchants and customers. At the same time, it creates profits for shareholders and the company’s operations, and it provides a higher salary than average to employees in the case. So it takes economic responsibility.

	2016	2017	2018	2019	2020
Annual active consumers (million)	423	454	552	654	726
growth rate 1		7.30%	21.60%	18.50%	11.00%

Annual revenue (billion euro)	12642.9	19784.1	31283.3	47105.5	63713.9
growth rate2		56.50%	58.10%	50.60%	35.30%
Earning per share (euro)	3.5	2.1	3.1	4.2	7
growth rate 3		-40.00%	47.60%	35.50%	66.70%

Table 4.3 The annual active consumers, annual revenue, earning per share and their growth of Alibaba between 2016 and 2020 (source: Alibaba 2020 CSR report)

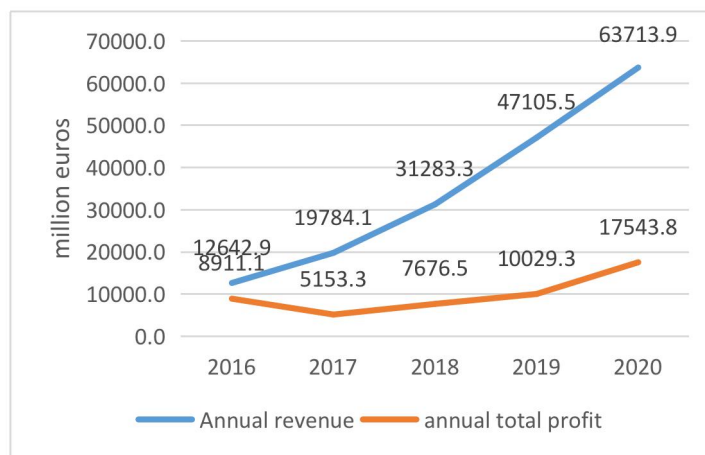


Figure 4.3 The annual revenue and total profit of Alibaba from 2016 to 2020 (source: Alibaba 2020 CSR report)

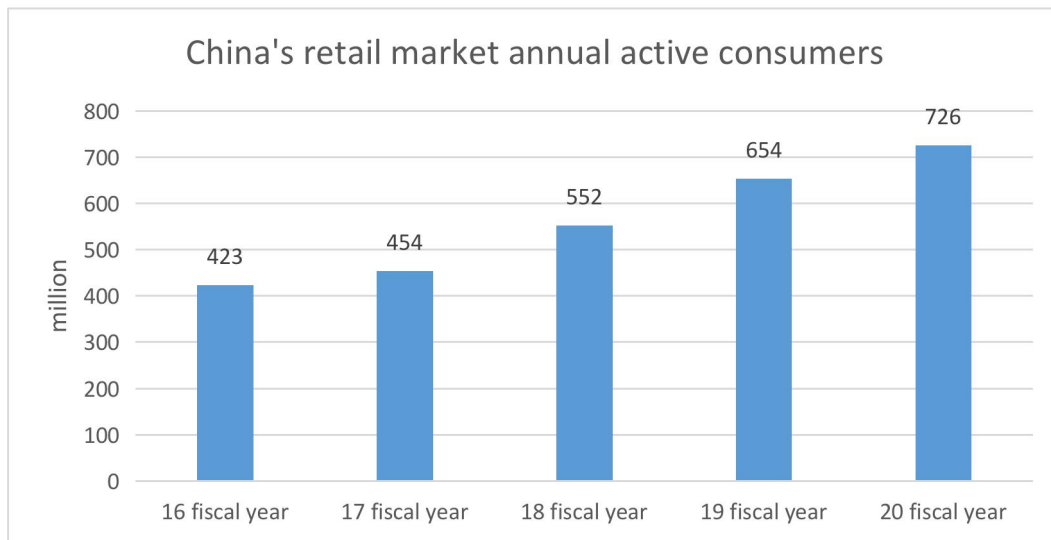


Figure 4.4 Annual active consumers in China’s retail market (data source:2020 Alibaba fiscal report)

Social responsibility:

For social responsibility, Alibaba actively participates in charity. It cooperates with public welfare organizations and governments to hold online donation events and set up online donation platforms. Like it raised money from the public to build schools in poor areas more than 100 times. Until 2019, a total of 9.8 billion donations had been made on Alibaba’s public welfare platform, which has attracted 480 million people and generated 75 million euros in donations. Alibaba also donated materials and money directly. Especially during the epidemic, as a multinational company, Alibaba donated over 400 million euros in funds and other resources fighting the COVID-19 pandemic (Alibaba Group, 2020). It also uses technology to help doctors and nurses better solve patients’ problems. Alibaba has also solved other social problems, such as helping parents find their missing children. It has successfully found 3901 children from 2016 to 2019. According to a report released by Renmin University of China in 2019, Alibaba has directly and indirectly created about 40 million jobs in China through the Chinese retail market business. Especially for women, female sellers occupied half of Alibaba’s sellers until 2020, opening new channels to sell goods in poor areas. For example, it helped over 50,000 poor farmers, and the new channel (live broadcast)

promoted 750 million euros of agricultural product sales. These actions demonstrate Alibaba's social responsibility.

In addition, Alibaba also complied with laws and regulations, like the Advertising Law of the People's Republic of China (2018 revision), The 'EU General Data Protection Regulation' (2018). Its product like e-commerce has promoted economic development and transformation. Its real-name certification system and anti-counterfeiting avoid fake products appearing in the market, which promote the fairness of products. It also empowers and hires the disabled, which means Alibaba has taught disabled workers how to work and provided employment for tens of thousands of disabled people since 2010 (IT report, 2020).

Environmental responsibilities:

In this part, Alibaba reduces environmental pollution, protects biodiversity, reduces energy consumption, and takes action on environmental improvement. Alibaba's ant forest activities have planted a large number of trees and established a large number of biological reserves. Alibaba educates people to protect the environment. For example, it cooperated with the Wuhan government to hold environment protecting activities. Alibaba uses more environmentally friendly delivery packaging, which can be recyclable and uses cloud computing services to calculate the most reasonable delivery routes and reduce carbon emissions. In the long run, environmental protection is closely related to all human beings. For example, the destruction of the environment will affect people's lives and even cause some people to suffer from diseases. The waste of resources may cause a shortage of resources.

Question III: What benefits does Alibaba get from its CSR activities?

(According to the case, to answer questions and other literature to support your answers is also required.)

Answer III:

Why do companies engage in CSR, which means what Alibaba can gain when undertaking social responsibility (Carroll, 2016)? The concept of corporate social responsibility has changed from the initial research on macro social effects to the current analysis of firms performance processes (Lindgreen and Swaen, 2010; Lee, 2008; O 'Riordan & Fairbrass, 2014). A company with stakeholders will be relatively successful in traditional performance (profitability, return to shareholders, growth, stability), and some examples have proven this (Donaldson & Preston, 1995). Corporate social responsibility is not as opposed to corporate profitability as it is often believed (Carroll, 2016).

We can also use Carroll's Pyramid to understand why companies should take social responsibility. For example, economic responsibility and legal responsibility are the "requirements" of the society on enterprises (Carroll 1979, 1991), and sometimes the compulsiveness may directly affect the company's survival. Visser believed economic responsibility and legal responsibility are the primary conditions that determine how much money, time and talent a company can contribute to support its society (Visser, 2006). At the same time, it will also increase the goodwill of shareholders, reduce legal risks, and promote the company's long-term and stable profits. Although ethical responsibility and philanthropic responsibility are the "expectation" of the society for a company (Carroll 1979, 1991), taking moral responsibility and philanthropic responsibility will improve the morale and engagement of its employees, as well as the company's reputation and stakeholders' goodwill towards the company, such as customers. Indirect increases the sales of the company's products (Carroll, 2016).

In addition to the advantages that corporate can get from social responsibility mentioned in Carroll's Pyramid, which is beneficial to reduce legal risks, improve company reputation,

maintain long-term stable profitability, and get the favour of other stakeholders (employee engagement, customer recognition, shareholder recognition) (Jamali & Carroll, 2017). Kurucz believes that engagement in CSR can reduce costs, innovation, and brand differentiation (Kurucz et al., 2008). Besides, Johnson also defined CSR as one method to keep long-term profit maximization (Johnson, 1971).

Research also shows that the ethical and philanthropic aspects of CSR can help improve a company's financial performance (ROE, ROCE) without affecting the profitability of its assets (return on assets) (Rani & Mann, 2018). Furthermore, people more and more care about companies' reputations, and some famous magazines such as Fortune and Forbes also take CSR as one of the measures to measure the company's performance (Bloomgarden, 2019; Valet, 2019). Some companies also take CSR for giving back to society voluntarily. For example, ancient Chinese philosophy has a profound influence on Chinese business people. In particular, Confucius' thought including "Make philanthropy your responsibility" "those who takes social responsibility will get more help; those who do not take social responsibility get little help. When help is little to a certain extent, even their relatives will betray him. When help is much to a certain extent, the word will help them." guided the modern businessmen to pursue the individual value of returning to the society (Baidu Chinese, 2020; Baidubaike, 2020). At the same time, Chinese businesspeople care about social status and reputation, so they want to achieve this through charity.

Some companies also take CSR for globalization. With the development of globalization and multinational corporations (MNCs), more and more people recognize the importance of taking environmentally and socially responsible and disclosing more non-financial risks and transparency (Berger - Walliser & Scott, 2018). However, some business leaders find that there may be significant differences between countries, regions and lines of business in terms of regulatory frameworks and stakeholder needs for CSR (McWilliams, Siegel & Wright, 2006). Furthermore, some MNCs' abuse of regulatory vacuum seems to make globalization exacerbate the negative corporate consequences (Roberts, 2003; Dunfee and Fort, 2003; Mokhiber and Weissman, 1999, Korten, 200; Scherer & Palazzo, 2008; Jamali & Carroll, 2017).

On the one hand, MNCs should consider corporate social responsibility from globalization (Visser, 2006). Some companies have begun to self-police to fill the global oversight vacuum. (Scherer, Palazzo and Baumann, 2006; Jamali & Carroll, 2017). On the other hand, the increase of social movements and activities of international institutions has formed a new transnational supervision mode: global governance, international standards of conduct on a global scale. National governments, international agencies (such as the United Nations, the International Labor Organization), NGOs, the media and even some individuals are involved in promoting new transnational regulatory approaches (Scherer, Palazzo and Baumann, 2006; Buhmann, 2006; Jenkins, 2005; Berger - Walliser & Scott, 2018).

However, concerning the impact of MNCs on the environment and society, CSR is defined chiefly as the prohibition of adverse events: enterprises should not damage the environment, should not discriminate in employment, should not employ child labour, should not violate human rights (Jenkins, 2005). The lack of more active commitment has also become an important reason that limits the further development of CSR in the globalization process (Jenkins, 2005).

Question IV: What innovation activities has Alibaba carried out in the process of engaging in CSR?

Answer IV:

Alibaba uses some activities to attract consumers to participate in CSR construction, rather than just chasing CSR on its own. Alibaba combines some of the characteristics of an internet company to build CSR, like use Ali cloud to help doctors against COVID-19. We find that Alibaba gives full play to its corporate characteristics to carry out CSR construction as an internet company through the case study.

The first characteristic of the internet is that the users' groups are large and high in popularity in China. Internet users in China were 989 million until December of 2020. Alibaba's active user is 726 million (data source: 2020 Alibaba Furthermore, cal report). Furthermore, in China, 782 million people have the habit of buying things online. Alibaba takes advantage of this to establish an online donation platform. In this innovative activity, the platform list people and regions needing help and lets users choose one to donate. Because the user group is large, the total donation will be significant even if each person gives a small amount of money. Until 2019, a total of 9.8 billion donations had been made on Alibaba's public welfare platform, Which has attracted 480 million generated a total of 75 million euros in donations. At the same time, the "Reunion" platform is also based on this point, and it quickly sends the characteristics of the missing child, address and other information to the users around the missing place of the child. "Reunion" platform for finding lost children helped society resolve 98% of the missing child cases announced Through the platform and successfully found 3901 children. During the epidemic, Alibaba also used its large users' group base to quickly track the path and contacts people of COVID-19 patients to help society fight the virus.

The second is the combination of donation and business. Alibaba carries out innovative CSR activities, in which merchants donate a sum of money to poor areas or people in need for each product they sell. Such creative behaviour makes customers more willing to buy the product

because it makes them feel like they are helping others. This will also encourage businesses to get involved in CSR. Not only will businesses feel like they are involved in helping others, but Alibaba will reward them with more visible page placement for their products.

The third is that the internet breaks the barrier of traditional space and carry out information exchange. Almost all of Alibaba's products are based on this. It also allows Alibaba to offer services such as ordering food online, buying tickets online and making doctor appointments online. Alibaba's e-commerce platform is also internet-based, which can push much product information to customers. This saves time and cost for customers. For example, waiting in line to buy a ticket at the station and waiting in line to make an appointment for a doctor at the hospital can take much time in China because of the large Chinese population. Alibaba takes advantage of the characteristics of the internet to help society reduce unnecessary waste of resources. For example, people who queue up in the hospital will occupy the space of the hospital.

The fourth is to promote the awareness of protecting the environment and giving back to society. Ant Forest is an innovative and fun activity. It records people's low-carbon lifestyles and converts them into "energy" to plant real trees in the desert. At the same time, it also uses Internet social networking to let friends compete to plant trees. Alibaba also launches activities to educate students to protect the environment. Alibaba's strength may be limited, but it will play a more significant role in mobilizing the collective strength to protect the environment and give back to society.

Fifth, Alibaba uses high technology to promote social development. Alibaba uses its Ali Pay product to make online payments instead of cash. This product makes people's life more convenient. Similarly, Dingding, Gaode Map and other products help users improve work efficiency and travel efficiency. Cainiao Network uses "Green Package" and "Green Delivery" to recycle packages. Icloud calculates a more reasonable route to save energy and decline exhaust gas. These methods are based on technology to promote social development. Alibaba also used technology to help people recover during the pandemic. In March 2020, Dingding supported an average of more than one million classroom lectures per working day.

5. Conclusion

Corporate social responsibility has always been a hot research topic. Over the years, there have been many scandals of companies because of the lack of social responsibility. In order to avoid such things and increase social development, it is of great significance for companies to devote themselves to taking corporate social responsibility. In addition, more and more companies transform views from the traditional business point that companies only need to pursue economic benefits to the modern point that the company needs to take social responsibility.

The purpose of this project is to develop a pedagogical case study. We chose Alibaba, one of the largest companies in China, as a case to study its investment in CSR over the years. This project attempts to evaluate Alibaba's specific behaviours and motivations for taking corporate social responsibility and sum up the experience for helping other companies who want to engage in CSR to practice the construction of CSR and teach students CSR related knowledge.

The target audience of the project is students. This project hopes to make students familiar with the concepts of CSR, Stakeholder and so on through the study of Alibaba's case. These concepts can help them in their later academic activities and work. Then, this project aims to let students master tools such as TBL, Carroll's Pyramid. Using these tools can help students analyze the company's motivation to engage in CSR, the identified stakeholder for the company to engage in CSR, what directions the company needs to make efforts.

In the students' study process, this project wants to promote students skills of searching and reading literature, cooperation, presentation and help them to be a person who wants to be good to society. Through analysis, we find that Alibaba has a clear understanding of its stakeholders. Moreover, Alibaba has satisfied the reasonable needs of these Stakeholders. Based on Alibaba's CSR disclosures, we conclude that Alibaba has undertaken the three responsibilities of TBL. As Barnard said, the purpose of companies or industries is to serve society (Barnard, 1968).

However, despite efforts, the project still has its limitations. Most of the information we collected is the information disclosed by Alibaba, and there is no verification of the information by other third-party organizations. Furthermore, Alibaba's disclosures are most favourable to the company, so there may be a lack of more comprehensive information. Secondly, as for the company's benefits from CSR, this project mainly finds out through literature review that CSR investment is positively correlated with corporate profits, but there is still no strong evidence to prove that Alibaba's profit improvement is directly related to CSR construction. Therefore, these parts still need more work to develop.

6. Bibliographical references

Periodicals:

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

Alfonso, V., Boar, C., Frost, J., Gambacorta, L., & Liu, J. (2021). E-commerce in the pandemic and beyond. *BIS Bulletin*, 36.

Bao, X., Galiani, S., Li, K., & Long, C. (2019). Where Have All the Children Gone? An Empirical Study of Child Abandonment and Abduction in China (No. w26492). National Bureau of Economic Research.

Bassey, M. (1999). *Case study research in educational settings*. McGraw-Hill Education (UK).

Becker, H. S. (1970). *Sociological Work: Method and Substance*. Transaction Publishers. 357 p. ISBN 978-087-855-630-4.

Berger - Walliser, G., & Scott, I. (2018). Redefining corporate social responsibility in an era of globalization and regulatory hardening. *American Business Law Journal*, 55(1), 167-218.

Biggemann, S., Williams, M. and Kro, G. (2014), "Building in sustainability, social responsibility and value co-creation", *Journal of Business & Industrial Marketing*, Vol. 29 No. 4, pp. 304-312.

Breidbach, C. F., & Maglio, P. P. (2016). Technology-enabled value co-creation: An empirical analysis of actors, resources, and practices. *Industrial Marketing Management*, 56, 73-85.

Buhmann, K. (2006). Corporate social responsibility: what role for law? Some aspects of law and CSR. *Corporate Governance: The international journal of business in society*.

Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of management review*, 4(4), 497-505.

Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48.

Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & society*, 38(3), 268-295.

Carroll, A. B. (2016). Carroll's pyramid of CSR: taking another look. *International journal of corporate social responsibility*, 1(1), 1-8.

Chan, K. M., Balvanera, P., Benessaiah, K., Chapman, M., Díaz, S., Gómez-Baggethun, E., ... & Turner, N. (2016). Opinion: Why protect nature? Rethinking values and the environment. *Proceedings of the national academy of sciences*, 113(6), 1462-1465.

Chang, V., Zhang, W., & Xiong, C. (2019). The strategic view and development of corporate social responsibility: the case study of Samsung. *International Journal of Strategic Decision Sciences (IJSDS)*, 10(1), 105-130.

Chetty, S. (1996). The case study method for research in small-and medium-sized firms. *International small business journal*, 15(1), 73-85.

Chowell, G., & Mizumoto, K. (2020). The COVID-19 pandemic in the USA: what might we expect?. *The Lancet*, 395(10230), 1093-1094.

Christensen, C. R., & Hansen, A. 1987. *Teaching and the Case Method*. Harvard Business Review Press. 352 p. ISBN 978-087-584-403-9.

Clark, J. M. (1916). The changing basis of economic responsibility. *Journal of Political Economy*, 24 (3), 229.

Clarkson, M. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of management review*, 20(1), 92-117.

Crowe, S., Cresswell, K., Robertson, A., Huby, G., Avery, A., & Sheikh, A. (2011). The case study approach. *BMC medical research methodology*, 11(1), 100.

Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate social responsibility and environmental management*, 15(1), 1-13.

Dai, J., Lu, C., & Qi, J. (2019). Corporate social responsibility disclosure and stock price crash risk: Evidence from China. *Sustainability*, 11(2), 448.

Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of management Review*, 20(1), 65-91.

Dunfee, T. W., and Fort, T. L. (2003). Corporate Hypergoals, Sustainable Peace, and the Adapted Firm. *Vanderbilt Journal of Transnational Law*, 36: 563-617.

Douglas, M., Katikireddi, S. V., Taulbut, M., McKee, M., & McCartney, G. (2020). Mitigating the wider health effects of covid-19 pandemic response. *Bmj*, 369.

Einwiller, S., Ruppel, C., & Schnauber, A. (2016). Harmonization and differences in CSR reporting of US and German companies: Analyzing the role of global reporting standards and country-of-origin. *Corporate Communications: An International Journal*.

Elkington, J. (2013). Enter the triple bottom line. In *The triple bottom line* (pp. 23-38). Routledge.

Freeman, E., & Moutchnik, A. (2013). Stakeholder management and CSR: questions and answers. *uwf UmweltWirtschaftsForum*, 21(1-2), 5-9.

Freeman, R. E., & Reed, D. L. (1983). Stockholders and stakeholders: A new perspective on corporate governance. *California management review*, 25(3), 88-106.

Grassel, E. and Schirmer, B., (2006). The use of volunteers to support family caregivers of dementia patients: results of a prospective longitudinal study investigating expectations towards and experience with training and professional support. *Zeitschrift Fur Gerontologie Und Geriatrie* 39 (3): 217-226 Jun.

Gulsecen, S. and Kubat, A., (2006). Teaching ICT to teacher candidates using PBL: A qualitative and quantitative evaluation. *Educational Technology & Society*, 9 (2): 96-106.

Gulzar, M. A., Cherian, J., Hwang, J., Jiang, Y., & Sial, M. S. (2019). The impact of board gender diversity and foreign institutional investors on the corporate social responsibility (CSR) engagement of Chinese listed companies. *Sustainability*, 11(2), 307.

Hiswåls, A. S., Hamrin, C. W., Vidman, Å., & Macassa, G. (2020). Corporate social responsibility and external stakeholders' health and wellbeing: A viewpoint. *Journal of public health research*, 9(1).

Hou, S., & Li, L. (2014). Reasoning and differences between CSR theory and practice in China, the United States and Europe. *Journal of International Business Ethics*, 7(1), 19-30.

Jackson, A., Boswell, K., & Davis, D. (2011). Sustainability and triple bottom line reporting—What is it all about. *International Journal of Business, Humanities and Technology*, 1(3), 55-59.

- Jamali, D., & Carroll, A. (2017). Capturing advances in CSR: Developed versus developing country perspectives. *Business Ethics: A European Review*, 26(4), 321-325.
- Jenkins, R. (2005). *Globalization, Production and Poverty*. United Nations University. World Institute for Development Economics Research. Research Paper No 2005/40.
- Johnson, H. L. (1971). *Business in contemporary society: Framework and issues*. Wadsworth Pub. Co..
- Jones, T. (1980), "Corporate social responsibility revisited, redefined", *California Management Review*, Vol. 22 No. 3, pp. 59-67.
- Jones, T. M., Felps, W., & Bigley, G. A. (2007). ETHICAL THEORY AND STAKEHOLDER-RELATED DECISIONS: THE ROLE OF STAKEHOLDER CULTURE. *Academy of Management Review*, 32(1), 137-155.
- Jiang, Q., & Sánchez-Barricarte, J. J. (2013). Child trafficking in China. *China Report*, 49(3), 317-335.
- Kim, S., & Ji, Y. (2021). Positive ripple effects of corporate leaders' CSR donations amid COVID-19 on corporate and country reputations: Multi-level reputational benefits of CSR focusing on Bill Gates and Jack Ma. *Public Relations Review*, 47(4), 102073.
- Korten, D. C. (2001). *When Corporations Rule the World*. San Francisco, CA: BerrettKoehler.
- Kramer, M. R., & Porter, M. (2011). *Creating shared value* (Vol. 17). FSG.
- Kurucz, E. C., Colbert, B. A., & Wheeler, D. (2008). The business case for corporate social responsibility. *The Oxford handbook of corporate social responsibility*, 83-112.

- Lee, M. D. (2008). A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. *International Journal of Management Reviews*, 10, 53–73.
- Lindgreen, A., & Swaen, V. (2010). Corporate social responsibility. *International Journal of Management Reviews*, 12(1), 1–7
- Liu, M. T., Liu, Y., Mo, Z., Zhao, Z., & Zhu, Z. (2019). How CSR influences customer behavioural loyalty in the Chinese hotel industry. *Asia Pacific Journal of Marketing and Logistics*.
- Luo, X., Liu, L., Yang, Y., Bo, L., Cao, Y., Wu, J., ... & Zhu, K. Q. (2020). AliCoCo: Alibaba e-commerce cognitive concept net. In *Proceedings of the 2020 ACM SIGMOD International Conference on Management of Data* (pp. 313-327).
- Mačaitytė, I., & Virbašiūtė, G. (2018). Volkswagen emission scandal and corporate social responsibility—a case study. *Business Ethics and Leadership*, 2(1), 6-13.
- Mamoon, D. (2017). Economics case study: Harvard Business School pedagogy techniques: From teaching entrepreneurship to influencing business policy through research. *Turkish Economic Review*, 4(3), 290-300.
- Mehera, A., & Ordonez - Ponce, E. (2021). Social and economic value creation by Bendigo Bank and Stockland Property Group: Application of Shared Value Business Model. *Business and Society Review*, 126(1), 69-99.
- Merriam, S. B. (1988). *Case study research in education: A qualitative approach*. Jossey-Bass.
- McGuire, J. B., Sundgren, A., & Schneeweis, T. (1988). Corporate social responsibility and firm financial performance. *Academy of management Journal*, 31(4), 854-872.

- McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *Academy of management review*, 26(1), 117-127.
- McWilliams, A., Siegel, D. S., & Wright, P. M. (2006). Corporate social responsibility: Strategic implications. *Journal of management studies*, 43(1), 1-18.
- Moratis, L. (2016). "Out of the ordinary? Appraising ISO 26000 's CSR definition", *International Journal of Law and Management*, Vol. 58 Iss 1 pp. 26 - 47
- Monti, N. (2016). CSR in China : 5 reasons why China might be the future of Corporate Social Responsibility.
- Myers, T., & Steckman, L. A. (2014). Financial transparency and disclosure: China progress on corporate governance. *Journal of International Business Ethics*, 7(1), 3-18.
- Nave, A., & Ferreira, J. (2019). Corporate social responsibility strategies: Past research and future challenges. *Corporate Social Responsibility and Environmental Management*, 26(4), 885-901
- O’Riordan, L., & Fairbrass, J. (2014). Managing CSR stakeholder engagement: A new conceptual framework. *Journal of Business Ethics*, 125(1), 121-145.
- Ramasamy, B., & Yeung, M. (2009). Chinese consumers’ perception of corporate social responsibility (CSR). *Journal of Business Ethics*, 88(1), 119-132.
- Rana, P., Platts, J., & Gregory, M. (2009). Exploration of corporate social responsibility (CSR) in multinational companies within the food industry. *Queen’s Discussion Paper Series on Corporate Responsibility Research*, 2, 2009.

Rani, P., & Mann, V. K. (2018). The Impact of Ethical and Philanthropic Component of CSR on Financial Performance: A Panel Data Study of BSE 500 Companies. *IUP Journal of Corporate Governance*, 17(4).

Shaikh, M. K., Palaniappan, S., Khodadadi, T., Ali, S., Ali, F., & Ali, F. (2020) Using eBus Services Solution, Book Anywhere to Save Time. In 2020 International Conference on Information Science and Communication Technology (ICISCT) (pp. 1-7). IEEE.

Scherer, A. G., & Palazzo, G. (2008). Globalization and corporate social responsibility.

Scherer, A. G., Palazzo, G., and Baumann, D. (2006). Global Rules and Private Actors. Towards a New Role of the Transnational Corporation in Global Governance. *Business Ethics Quarterly*, 16: 505-532.

Schmidpeter, R., Lu, H., Stehr, C., & Huang, H. (2015). Sustainable development and CSR in China. A multi-perspective approach.

Shaikh, M. K., Palaniappan, S., Khodadadi, T., Ali, S., Ali, F., & Ali, F. (2020) Using eBus Services Solution, Book Anywhere to Save Time. In 2020 International Conference on Information Science and Communication Technology (ICISCT) (pp. 1-7). IEEE.

VanWynsberghe, R., & Khan, S. (2007). Redefining case study. *International Journal of Qualitative Methods*, 6(2), 80-94.

Volberda, H., Van den Bosch, F., & Heij, K. (2018). Re-inventing business models: How firms cope with disruption. Oxford University Press.

Visser, W. (2006). REVISITING CARROLL'S CSR. Corporate citizenship in developing countries: New partnership perspectives, 29.

- Wang, J., Huang, P., Zhao, H., Zhang, Z., Zhao, B., & Lee, D. L. (2018). Billion-scale commodity embedding for e-commerce recommendation in Alibaba. In Proceedings of the 24th ACM SIGKDD International Conference on Knowledge Discovery & Data Mining, 839-848.
- Waters, R. D., & Ott, H. K. (2014). Corporate social responsibility and the nonprofit sector: Assessing the thoughts and practices across three nonprofit subsectors. *Public Relation Journal*, 8(3).
- Woźniak, J., & Jurczyk, W. (2020). Social and environmental activities in the Polish mining region in the context of CSR. *Resources Policy*, 65, 101554.
- Huang, H., Wu, D., & Gaya, J. (2017). Chinese shareholders' reaction to the disclosure of environmental violations: a CSR perspective. *International Journal of Corporate Social Responsibility*, 2(1), 1-16.
- Hubbard, G. (2009). Measuring organizational performance: beyond the triple bottom line. *Business strategy and the environment*, 18(3), 177-191.
- Xu, S., & Yang, R. (2010). Indigenous characteristics of Chinese corporate social responsibility conceptual paradigm. *Journal of Business Ethics*, 93(2), 321-333.
- Yang, M., Bento, P., & Akbar, A. (2019). Does CSR influence firm performance indicators? Evidence from Chinese pharmaceutical enterprises. *Sustainability*, 11(20), 5656.
- Yang, S., Han, L., & Bi, Y. (2020). Child trafficking in the Yunnan and Guangdong provinces of China. *The International Journal of Human Rights*, 1-25.
- Yin, R. K. (1994). Discovering the future of the case study. *Method in evaluation research. Evaluation practice*, 15(3), 283-290.

Zainal, Z. (2007). Case study as a research method. *Jurnal Kemanusiaan*, 5(1)

Zhao, L., Lee, J., & Moon, S. (2019). Employee response to CSR in China: the moderating effect of collectivism. *Personnel Review*. Vol. 48 Issue: 3, pp.839-863

Books:

Barnard, C. I. (1968). *The functions of the executive* (Vol. 11). Cambridge, MA: Harvard university press.

Bowen, H.R. (1953). *Social responsibilities of the businessman*. New York: Harper & Row.

Eisner, E., & Peshkin, A. (Eds.). (1990). *Qualitative inquiry in education*. New York: Teachers College Press.

Friedman, M., (2007). The social responsibility of business is to increase its profits. In *Corporate ethics and corporate governance* (pp. 173-178). Springer, Berlin, Heidelberg.

Mokhiber, R., and Weissman, R. (1999). *Corporate Predators: The Hunt for Mega-Profits and the Attack on Democracy*, Common Courage Press.

Roberts, J. (2003). *Glitter and Greed. The Secret World of the Diamond Cartel*. New York: Disinformation.

Sheldon, O. (1923). *The Philosophy of Management*. London: Sir Isaac Pitman and Sons

Yin, R. K. (2003). Designing case studies. *Qualitative Research Methods*, 359-386.

Electric documents:

Alibaba 2018 CSR report (2019). Alibaba Group Social Responsibility Report 2018-2019.

http://www.alijinhui.org/category/work_report. Accessed on 15-01-2021

Alibaba Cloud (2020). Progress and Prospects of Alibaba's Big Data Technology.

<https://alibaba-cloud.medium.com/progress-and-prospects-of-alibabas-big-data-technology-1b34ed0dc594>. Accessed on 15-01-2021

Alibaba.com (2020) How to buy and source from Alibaba.

<https://seller.alibaba.com/businessblogs/px65f6s8-how-to-buy-and-source-from-alibaba>. Accessed on 15-08-2021

Alibaba company overview (2021). COMPANY OVERVIEW.

<https://www.alibabagroup.com/en/about/overview>. Accessed on 15-01-2021.

Alibaba Group (2018). Foundations for Sustainable Growth ESG Report 2018.

<https://esg.alibabagroup.com/>. Accessed on 03-01-2021.

Alibaba Group (2020) fiscal year 2020 annual report.

<https://doc.irasia.com/listco/hk/alibabagroup/annual/2020/ar2020.pdf>. Accessed on 03-06-2021.

Alibaba Group business (2021) OUR BUSINESSES.

<https://www.alibabagroup.com/en/about/businesses>. Accessed on 19-03-2021.

Alibaba Group Sustainability (2021). Sustainability.

<https://www.alibabagroup.com/cn/about/sustainability>. Accessed on 15-01-2021.

Alibaba foundation annual report (2019). Alibaba foundation annual report.

<http://www.alijjihui.org/content/17061>. Accessed on 15-08-2021

Alibaba group history (2021). HISTORY AND MILESTONES.

<https://www.alibabagroup.com/en/about/history>. Accessed on 15-08-2021

Alipay (2021). Alipay official website. <https://intl.alipay.com/>. Accessed on 15-08-2021

APCPA (2020). Alibaba Foundation 2019 Special Information Review Report.

<http://www.alijjihui.org/content/17062>. Accessed on 19-03-2021.

Baidu Chinese (2020). the meaning of “得道多助，失道寡助”.

<https://hanyu.baidu.com/shici/detail?pid=cb476707439f45e38fd9fb790a804fa&from=kg0&highlight=%E5%BE%97%E9%81%93%E8%80%85%E5%A4%9A%E5%8A%A9%EF%BC%8C%E5%A4%B1%E9%81%93%E8%80%85%E5%AF%A1%E5%8A%A9>. Accessed on 05-06-2021

Baidubaike (2020). the meaning of “仁以为己任”.

<https://baike.baidu.com/item/%E4%BB%81%E4%B8%BA%E5%B7%B1%E4%BB%BB/53438373?fr=aladdin>. Accessed on 05-06-2021

BikeBiz (2018). Alibaba and the forty fakers – who’s retailing the counterfeits?

<https://www.bikebiz.com/alibaba-and-the-forty-fakers-whos-retailing-the-counterfeits>. Accessed on 05-06-2021

Biswas, A., & Tortajada, C. (2020). The Evolution Of Chinese Corporate Social

Responsibility. <https://www.chinawaterrisk.org/opinions/the-evolution-of-chinese-corporate-social-responsibility/>. Accessed on 02-08-2021

Bloomgarden, K.(2019). CORPORATE RESPONSIBILITY IS TAKING ON A NEW MEANING.

<https://fortune.com/2019/01/02/corporate-social-responsibility-sustainability-transparency/>.

Accessed on 02-08-2021

Cankao news (2020). On World Environment Day, "Listening to Nature", Alibaba Foundation launched the first nature education interactive platform in China

<http://www.cankaoxiaoxi.com/china/20200605/2412279.shtml>. Accessed on 03-06-2021

Cheng, E. (2021). China says it now has nearly 1 billion internet users

<https://www.cnbc.com/2021/02/04/china-says-it-now-has-nearly-1-billion-internet-users.html>.

Accessed on 03-06-2021

China Central Broadcasting Network (2019). Cainiao "back to the box plan" : green action milestone of express industry.

<https://baijiahao.baidu.com/s?id=1644254678346365820&wfr=spider&for=pc>. Accessed on

03-06-2021

China central television (2020) 3 billion in 40 days! Three decades of changes behind the "big" numbers.

<https://tech.sina.com.cn/i/2020-01-14/doc-iihnzhha2333917.shtml>. Accessed on 03-06-2021

China internet museum (1999).1999 annual review.

<http://en.internet.cn/history/niandu/1999.html>. Accessed on 03-06-2021.

CNR (2019). China's first Nature Education Week held in Wuhan.

sohu.com/a/351324819_362042. Accessed on 03-06-2021

CNNIC (2021). The 47th Statistical Report on Internet Development in China.

http://www.cnnic.cn/hlwfzyj/hlwzbg/hlwtjbg/202102/t20210203_71361.htm Accessed on 03-06-2021

Datareportal (2021). DIGITAL AROUND THE

WORLD.<https://datareportal.com/global-digital-overview>. Accessed on 03-06-2021

Demos, T.(2014). Alibaba IPO Biggest in History as Bankers Exercise 'Green Shoe' Option.

<https://www.wsj.com/articles/alibaba-ipo-biggest-in-history-as-bankers-exercise-green-shoe-option-1411334271#:~:text=Telis%20Demos,-Biography&text=Bankers%20for%20Alibaba%20Group%20Holding,people%20familiar%20with%20the%20sale>. Accessed on 25-01-2021

European Commission. (2011). Corporate Social Responsibility & Responsible Business Conduct.

https://ec.europa.eu/growth/industry/sustainability/corporate-social-responsibility_en.

Accessed on 25-01-2021

Fannin,R.(2008). How I Did It: Jack Ma, Alibaba.com.

<https://www.inc.com/magazine/20080101/how-i-did-it-jack-ma-alibaba.html>.

Accessed on 25-01-2021

Fortune (2021). World's Most Admired Companies.

<https://fortune.com/worlds-most-admired-companies/2021/search/?ordering=asc>. Accessed on 19-03-2021.

Fouche,K (2019). What's the true cost of an online store vs a physical shop?

<https://blog.pixelfish.com.au/cost-of-an-online-store-vs-a-physical-shop>. Accessed on 19-03-2021.

Institutional investor (2017). Alibaba vs. The World

<https://www.institutionalinvestor.com/article/b1505pjf8xxy75/alibaba-vs-the-world>. Accessed on 19-03-2021.

International labour organization (2018). The gender gap in employment: What's holding women back?

<https://www.ilo.org/infostories/en-GB/Stories/Employment/barriers-women#global-gap>. Accessed on 03-09-2021.

IT report (2020). What you may not know ali customer service: ten years to provide employment for tens of thousands of disabled people

<https://baijiahao.baidu.com/s?id=1654973808813843633&wfr=spider&for=pc>. Accessed on 03-09-2021.

Jennifer, L. (2021). Chinese Family Values

<https://family.lovetoknow.com/chinese-family-values>. Accessed on 19-03-2021.

Jenny, W (2019). Work Happily, Live Seriously' the Alibaba Way

<https://www.alizila.com/work-happily-live-seriously-as-defined-by-alibaba/>. Accessed on 19-03-2021.

Johnston,M.(2020). 5 Companies Owned by Alibaba.

<https://www.investopedia.com/insights/10-companies-owned-alibaba/>. Accessed on 19-03-2021.

Lajoie,M. & Shearman, N. (2019). What is Alibaba.

<https://graphics.wsj.com/alibaba/#chapter4>. Accessed on 19-03-2021.

Li, J., Benamraoui, A., Shah, N., & Mathew, S. (2021). Dynamic Capability and Strategic Corporate Social Responsibility Adoption: Evidence from China.

<https://www.preprints.org/manuscript/202102.0339/v1>. Accessed on 19-03-2021.

Melchers (2020). Discover the evolution of e-commerce: China in 2020

<https://melchers-china.com/discover-the-evolution-of-e-commerce-china-in-2020/>. Accessed on 19-03-2021.

Monti, N. (2016). CSR in China : 5 reasons why China might be the future of Corporate Social Responsibility.

<https://youmatter.world/fr/csr-in-china-future-of-corporate-social-responsibility/>. Accessed on 03-01-2021.

Qin, C. (2021). Chinese tech giants donate more than RMB 1 billion to flood-hit Henan

<https://technode.com/2021/07/22/chinese-tech-giants-donate-more-than-rmb-1-billion-to-flood-hit-henan/>. Accessed on 03-09-2021.

Shepard, W. (2018). Alibaba's Taobao Is Once Again Branded A 'Notorious Market' For Counterfeit Goods

<https://www.forbes.com/sites/wadeshepard/2018/01/26/if-beijing-listened-to-jack-ma-hed-be-going-to-jail/?sh=1eda35d149e3>. Accessed on 03-09-2021.

Slaper, T. F. & Hall, T. J. (2011). The Triple Bottom Line: What Is It and How Does It Work?

<http://www.ibrc.indiana.edu/ibr/2011/spring/article2.html>. Accessed on 03-01-2021.

Song, C. (2021). Chinese Family Values: How They Affect Life in China

<https://www.chinahighlights.com/travelguide/chinese-family-values.htm>. Accessed on 02-09-2021.

Statista (2021). Average annual salary of employees working for urban units in China from 2010 to 2020

<https://www.statista.com/statistics/278349/average-annual-salary-of-an-employee-in-china/>.

Accessed on 02-09-2021.

Trefis team (2016). Here's How The Social Aspect Is Helping Alibaba's E Commerce App

<https://www.forbes.com/sites/greatspeculations/2016/08/29/heres-how-the-social-aspect-is-helping-alibabas-e-commerce-app/?sh=22cb6a817853>. Accessed on 19-03-2021.

UN Climate Change (2021) Alipay Ant Forest: Using Digital Technologies to Scale up Climate Action | China.

<https://unfccc.int/climate-action/momentum-for-change/planetary-health/alipay-ant-forest>.

Accessed on 19-03-2021.

Valet, V. (2019). The World's Most Reputable Companies For Corporate Responsibility 2019.

<https://www.forbes.com/sites/vickyvalet/2019/09/17/the-worlds-most-reputable-companies-for-corporate-responsibility-2019/?sh=4d4e8960679b>. Accessed on 19-03-2021.

White, J. (2020). Five ways e-commerce businesses can save time in peak season.

<https://supplychaindigital.com/digital-supply-chain/inventory-management-optimisation-must-2021-and-beyond>. Accessed on 19-03-2021.

Xinhua (2014). 20 years of the Internet in China.

http://www.china.org.cn/business/2014-04/20/content_32150035.htm. Accessed on 03-06-2021.

Xinhua. (2021). China has the largest number of Internet users with 989 million.

http://www.gov.cn/xinwen/2021-02/03/content_5584622.htm. Accessed on 02-09-2021.

Yubaibai (2020). Sales on Taobao in 2020 for Singles' day.

<https://www.yubaibai.com.cn/article/5625692.html>. Accessed on 19-03-2021.

Zeng, M. (2018). Alibaba and the Future of Business.

<https://hbr.org/2018/09/alibaba-and-the-future-of-business>. Accessed on 19-03-2021.

Zhong guan online (2019). Missing children found 98% of the time

<https://baijiahao.baidu.com/s?id=1637457176398611349&wfr=spider&for=pc>. Accessed on 02-09-2021.

Zhou, M(2020). What are the levels and salaries within Baidu, Tencent and Ali?

<https://www.zhihu.com/question/27108669>. Accessed on 19-03-2021.

Zucchi,K. (2021). The Top 5 Alibaba Shareholders.

<https://www.investopedia.com/articles/investing/111114/top-five-alibaba-shareholders.asp>.

Accessed on 19-03-2021.