

Study on the Corporate Social Responsibility Fulfillment and High-Quality Development of Sports Enterprises in China under Carbon Peaking and Carbon Neutrality Goals

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Abstract: Under the background of global climate change, China has proposed the carbon peaking and carbon neutrality goals to promote the green and low-carbon transformation of economic society. Sports enterprises play an important part in the national economy, and their fulfillment of corporate social responsibility and high-quality development are of great significance in realizing the carbon peaking and carbon neutrality goals. Sports enterprises' fulfillment of corporate social responsibility is the key driving force to promote high-quality development, while high-quality development can in turn feed back the fulfillment of corporate social responsibility. However, in achieving the carbon peaking and carbon neutrality goals, problems including imperfect regulatory system, relatively weak awareness of low-carbon development, low production technology empowerment of low-carbon development and slow green transformation process have existed in the assumption of corporate social responsibility of sports enterprises in China. To solve the problems, the institutional mechanism of sports enterprises should be further improved. It is also essential for sports enterprises to strengthen the awareness of corporate social responsibility, improve the technological innovation capability, and make contributions to the green and low-carbon transformation to promote the high-quality development of sports industry.

Keywords: Carbon Peaking and Carbon Neutrality Goals; Sports Enterprises; CSR; High-Quality Development

1. Introduction

Climate change and green development are closely related to the long-term survival and development of humankind and are key to the harmonious coexistence of human beings and nature. Under the severe challenge of global climate change, reducing greenhouse gas emissions and promoting green and low-carbon transformation have become the consensus and action direction of the international community. As one of the world's largest emitters of greenhouse gases, China has put forward a two-stage carbon reduction strategy called carbon peaking and carbon neutrality goals. The goal is to achieve peak carbon dioxide emissions before 2030 and achieve carbon neutrality by 2060. This goal not only highlights China's determination to combat global climate change, but also points out the direction for the development of various industries.

As an important part of the national economy, the development of sports industry is not only related to the prosperity of sports, but also closely related to people's health and social harmony. Under the background of carbon peaking and carbon neutrality goals, sports industry is facing unprecedented opportunities and challenges ^[1]. On the one hand, as a green and low-carbon sunrise industry, sports industry has great potential for development. On the other hand, sports industry is facing problems of energy consumption and carbon emission in the process of development, and it needs to seek a green and low-carbon development path.

Therefore, this study aims to explore the strategies for the fulfillment of social responsibility and high-quality development of sports enterprises in China under the background of carbon peaking and carbon neutrality goals. Through an in-depth analysis of the social responsibility of sports enterprises,

this paper clarified the responsibility and mission of sports enterprises in responding to climate change and promoting green and low-carbon development. At the same time, based on the actual situation of sports enterprises in China, specific strategies were proposed to promote the high-quality development of the sports industry in order to provide theoretical support and practical guidance for the sustainable development of the sports industry [2].

2. The connotation and relationship between corporate social responsibility fulfillment and high-quality development of sports enterprises in China under carbon peaking and carbon neutrality goals

2.1. Definition of Corporate Social Responsibility

Corporate Social Responsibility (CSR) refers to a company's consideration of responsibilities and impacts on the society, the environment and stakeholders while pursuing economic benefits. It is not only an ethical responsibility, but also one of the key factors in the sustainable development of enterprises. With the carbon peaking and carbon neutrality goals rising to the national strategic decision and social consensus, more and more enterprises choose to elevate the fulfillment of corporate social responsibility to the corporate strategic level and explore new models of sustainable development.

Although sports enterprises play an increasingly important role in social development, there are few relevant studies on the social responsibility of sports enterprises. Liu Guangtong, Cui Longhao (2021) used CiteSpace software, a visual literature analysis tool, to systematically review and sort out the research literature on the social responsibility of sports enterprises in China, and summarized them into three stages: exploring, improving and reforming. The study also showed that researches on the social responsibility of sports enterprises in China mainly focus on the sports industry [3]. Sun Xiumiao (2021) pointed out that although the vast majority of sports enterprises in China have assumed corporate social responsibility to varying degrees and achieved relevant results, there are still overall problems such as inadequate understanding of social responsibility, incomplete framework of social responsibility, lack of coverage of social responsibility in the sports enterprise assessment system, and obstacles in the external social environment, which may lead to enterprises' ignorance of the fulfillment of social responsibility while pursuing economic benefits, thereby affecting the sustainable development of enterprises [4]. Therefore, when seeking economic development, sports enterprises must also strictly comply with the requirements of social responsibility. They should actively pay attention to the needs of society, the environment, and stakeholders, and fulfill their legal, moral, and public welfare responsibilities while pursuing economic benefits [5].

Under the background of carbon peaking and carbon neutrality goals, the fulfillment of social responsibility of sports enterprises is of great importance. Sports enterprises should actively respond to the national strategic goal, and take the initiative to assume the responsibility of reducing carbon emissions and promoting the green development of the sports industry. The fulfillment of social responsibility of sports enterprises is also an important guarantee for their long-term and sustainable development. At the same time, this will also promote the development of sports industry in a greener, healthier and more sustainable way, and contribute to the high-quality development goal of China's sports industry.

2.2. High-Quality development of sports enterprises under the carbon peaking and carbon neutrality goals

With the advancement of society, the high-quality development of enterprises is no longer limited to economic value, but focuses more on strategic orientation with environmental, social, and governance goals, and begins to pay attention to the value demands of stakeholders in production and operation [6]. The importance of enterprises' assuming social responsibilities is increasingly prominent. Therefore, in order to realize high-quality and sustainable development, their strategic orientation should not only aim at maximizing shareholder returns, but also aim at actively fulfilling social responsibilities and pursuing a development path that can achieve a win-win situation with both economic effects and social benefits [7].

Under the background of carbon peaking and carbon neutrality goals, the high-quality development of sports enterprises, as an important part of social and economic development, is particularly significant. This is not only an urgent need to respond to global climate change and achieve sustainable development, but also a key initiative to promote the transformation and upgrading of the sports industry and realize

green development. Therefore, as an important member of the society, sports enterprises should actively undertake the social responsibility of reducing carbon emissions. Under the background of carbon peaking and carbon neutrality goals, sports enterprises must attach great importance to the requirement of high-quality development, fulfill their social responsibility with practical actions, and promote the sports industry in the direction of greener, low-carbon and sustainable development.

2.3. Discussion on the relationship between the fulfillment of social responsibility and high-quality development under the carbon peaking and carbon neutrality goals

2.3.1. The promotion of high-quality development through the fulfillment of corporate social responsibility of sports enterprises

Under the carbon peaking and carbon neutrality goals, sports enterprises' actively fulfilling social responsibility is not only the obligation as a member of the society, but also a key driving force to promote the high-quality development of the industry.

To begin with, the fulfillment of social responsibility by sports enterprises helps to shape a good corporate image and brand value. With the increasing public concern for environmental protection and sustainable development, consumers are more inclined to choose enterprises and products with sense of social responsibility. By actively fulfilling their social responsibilities such as participating in environmental protection activities and supporting public welfare, sports enterprises can enhance their brand image and popularity, attract more consumers' attention and support, and promote sustainable development.

Furthermore, sports enterprises' fulfillment of social responsibility can help promote industrial innovation and upgrading. Driven by the carbon peaking and carbon neutrality goals, the sports industry is facing the pressure of transitioning to a green and low-carbon one. By increasing research and development investment and promoting the innovation and application of low-carbon technologies, sports enterprises can develop more sports products and services that meet environmental requirements and satisfy the market demand. At the same time, enterprises can also make use of their own resources and advantages to promote cross-border integration and innovative development of the sports industry and explore new growth points and development paths.

Moreover, the fulfillment of social responsibility by sports enterprises helps to enhance the overall competitiveness of the industrial chain. The sports industry is a vast industrial chain involving multiple fields and links. The active fulfillment of social responsibility by sports enterprises can drive the common development of upstream and downstream enterprises in the industry chain. For example, in procurement and supply chain management, enterprises can choose to co-operate with suppliers with environmental protection certifications and good social responsibility practices to ensure the legitimacy and environmental friendliness of product sources. In terms of sales and marketing, enterprises can actively promote green and low-carbon sports products and services, guiding consumers to form low-carbon consumption habits. All these measures will contribute to enhancing the competitiveness and sustainable development capability of the entire industrial chain.

Last but not least, sports enterprises' fulfilling social responsibility can help promote social harmony and stability. As social activities with wide participation and influence, sports play an important role in promoting social harmony and stability. Sports enterprises can fulfill their social responsibilities by participating in social welfare undertakings and supporting vulnerable groups, which can transmit positive energy and love, and enhance social cohesion and centripetal force. At the same time, enterprises can also make use of their own resources and advantages to promote the dissemination and development of sports culture, improve people's physical fitness and health, and contribute to the sustainable development of society.

To sum up, the active fulfillment of social responsibility by sports enterprises plays a significant role in promoting the high-quality development of the industry. Under the background of carbon peaking and carbon neutrality goals, sports enterprises should pay more attention to the fulfillment of social responsibility and integrate it into their strategic planning and development practice, so as to contribute to the sustainable development of the sports industry.

2.3.2. Feed-back effect of the high-quality development on the fulfillment of social responsibility by sports enterprises

In realizing carbon peaking and carbon neutrality goals, there is a mutually reinforcing and complementary feedback effect between the high-quality development of sports enterprises and their

fulfillment of social responsibility. This feedback effect is not only reflected in their own development, but also has a positive impact on the sustainable development of the whole society.

On the one hand, the high-quality development of sports enterprises provides a solid foundation for them to fulfill their social responsibility. With the rapid development of the sports industry and the intensification of market competition, sports enterprises need to continuously improve their core competitiveness and innovation capacity in order to achieve high-quality development. In this process, enterprises can accumulate more resources and experience, providing more support and guarantee for fulfilling social responsibility. For instance, through technological innovation and green production, sports enterprises can develop more environmentally friendly and low-carbon sports products and services to reduce the impact on the environment and meet the environmental needs of society.

On the other hand, the feed-back effect of high-quality development of sports enterprises on the fulfillment of social responsibility is also reflected in their positive impact on the entire society. High-quality development means that sports enterprises have made remarkable progress in many aspects including economy, society and environment. The high-quality development of sports enterprises will create a more favourable development environment for sports enterprises, attract more investment and talent resources, and further promote the prosperity and development of the sports industry. In the economic aspect, sports enterprises can increase employment opportunities and promote local economic development by improving product quality and service level. In the social aspect, sports enterprises can promote the development of a harmonious and stable society by supporting sports public welfare undertakings and organizing sports and cultural activities. As for the environmental aspect, sports enterprises can reduce carbon emission and resource consumption by utilizing environmentally friendly materials and adopting energy saving and emission reduction measures. They can also stimulate the whole society to jointly cope with climate change and other environmental issues, and promote the sustainable development of society. The fulfillment of these social responsibilities not only helps to enhance the brand image and reputation of sports enterprises, but also helps to strengthen their sense of social responsibility and mission.

In conclusion, under the background of carbon peaking and carbon neutrality goals, there exists a feedback effect between the high-quality development of sports enterprises and the fulfillment of social responsibility, which is mutually promoting and complementary. Sports enterprises should fully understand the significance of this feedback effect, actively fulfill their social responsibility, promote the high-quality development, and make greater contributions to the sustainable development of society. At the same time, the government and society should also strengthen guidance and assistance to sports enterprises, providing more support and guarantees for their fulfillment of social responsibility and high-quality development.

3. The current situation of social responsibility fulfillment of sports enterprises in China under the background of carbon peaking and carbon neutrality goals

3.1. Imperfect regulatory system

With the increasingly severe global climate change and environmental problems, low-carbon development has become an important issue for all industries, and sports enterprises are no exception. However, there are still some deficiencies in the current regulatory system for low-carbon development of sports enterprises. Firstly, the regulatory standards are not clear and unified enough. Due to the wide range of business involved including sports venue construction, sports event organization, sports equipment manufacturing and other fields, it is difficult to establish unified low-carbon development regulatory standards for sports enterprises. And this leads to a lack of comparability among different sports enterprises in terms of low-carbon development, making it difficult to form an effective regulatory mechanism. Secondly, the regulatory means are not rich and diversified enough. At present, the regulation of low-carbon development of sports enterprises mainly relies on the government's administrative means, such as formulating policies and issuing standards. However, it is difficult for single regulatory measure to comprehensively cover the low-carbon development activities of sports enterprises and to ensure that enterprises truly implement low-carbon development. Thereby, it is necessary to introduce more regulatory means, such as market-based means and social supervision, to form a diversified regulatory system. Thirdly, regulatory and enforcement efforts also need to be further strengthened. Although the government has issued some policies and standards on low-carbon development of sports enterprises, in the actual implementation process, there are often problems such as inadequate supervision and insufficient implementation. This may induce a sense of fluke and a lack

of sufficient motivation in low-carbon development. Hence, it is necessary to strengthen the supervision and enforcement to ensure that sports enterprises can really meet the requirements of low-carbon development. However, improving the regulatory system for low-carbon development of sports enterprises is a complex and important task that requires the joint efforts of the government, enterprises and society to promote its continuous improvement and development.

3.2. Relatively weak awareness of low-carbon development

With the increasingly serious global climate change and environmental problems, sports enterprises, as part of the society, should assume the responsibility of promoting low-carbon development. However, at present, some sports enterprises lack sufficient understanding of the urgency of climate change and environmental issues, and have not yet fully recognized the importance of low-carbon development. They do not have a strong sense of responsibility in low-carbon development, nor do they have sufficient motivation to actively explore and practice the path of low-carbon development. What's more, sports enterprises are often faced with fierce market competition and profit pressure, while low-carbon development usually requires a large amount of long-term capital and resource investment. Driven by short-term interests, some sports enterprises may overlook the importance of low-carbon development for long-term sustainable development. In addition, some sports enterprises are lacking in relevant knowledge and skills to effectively implement low-carbon development strategies, thus failing to respond positively to carbon peaking and carbon neutrality goals. As a result, it is advised to gradually raise their low-carbon development awareness and promote their active participation in low-carbon development practice.

3.3. Low production technology empowerment of low-carbon development

Currently, low carbon development is also needed in many areas such as sports event operation, sports production and manufacturing, stadium services, sports construction and so on. However, the limited level of research and development and insufficient promotion and application of low-carbon technologies by sports enterprises in various sectors of the sports industry have constrained the process of low-carbon development^[8]. Sports enterprises have relatively low investment in the research and development of low-carbon technologies, and lack relevant technologies and equipment with independent intellectual property rights, which to a certain extent restricts the low-carbon development in the production process. Additionally, there are deficiencies in the use of environmentally friendly materials and energy, resulting in a low degree of greening in the production process. At the same time, due to cost pressure and insufficient internal drive, less consideration is given to low-carbon transformation, which makes the low-carbon development of the whole sports industry hindered. Finally, sports enterprises have limited application of digital technology in the production process, failing to give full play to the potential of digital technology in improving production efficiency and reducing energy consumption. While digital technology can help sports enterprises achieve the transformation of intelligent systems, monitor the entire process of sports product production in real time, reduce production costs, and improve operational efficiency^[9]. Digital transformation can significantly enhance the fulfillment of corporate social responsibility by improving the level of corporate green innovation and strengthening the disclosure of internal control information. However, the application of digital technology in sports enterprises is currently limited, and the process of digital transformation in sports enterprises is relatively slow.

Consequently, the low empowerment of production technology for low-carbon development in sports enterprises is a concern that needs to be addressed. By increasing investment in technology research and innovation, promoting digital and intelligent transformation, strengthening green design concepts, and strictly implementing low-carbon production standards, the production technology empowerment level of low-carbon development in sports enterprises can be gradually improved.

3.4. Slow green transition process of low-carbon development

In the process of achieving the carbon peaking and carbon neutrality targets, the current situation of low-carbon transformation and development of sports enterprises is not optimistic. Firstly, the overall understanding of low-carbon development needs to be improved both at the national level and at the corporate level^[10]. The sports manufacturing industry provides a small quantity of green low-carbon products such as clothing, shoes and hats. The development of low-carbon sports buildings has just started and the stadium service industry has not yet been able to fully incorporate the concept of low-carbon environmental protection. Secondly, consumers have weak willingness to low-carbon sports

consumption due to insufficient knowledge about low-carbon sports. The shortage of low-carbon sports physical products, ornamental products and participatory products in the market has also led to insufficient demand for low-carbon sports consumption. Thirdly, the current fiscal and tax prices, green finance and investment guidance policies for the low-carbon development of China's sports industry still need to be perfected. For example, inadequate financial support for sports enterprises implementing low-carbon development, and limited incentive measures for low-carbon sports products and services through tax and price policies have to some extent constrained the green transformation of sports enterprises. Lastly, the green sports financial standard system has not yet been formulated, and the imperfect green financial policy for the low-carbon development of the sports industry also makes sports enterprises encounter difficulties in financing and green product development, and restricts the advancement of the green transformation process. Therefore, in order to promote the green transformation of low-carbon development of sports enterprises, it is necessary for the government, enterprises and other sectors of the society to make joint efforts to strengthen policy guidance, financial support and technological research and development. At the same time, it is also necessary to increase public awareness and willingness to consume low-carbon sports, and jointly promote the sustainable development of the sports industry.

To summarize, there are still some problems in China's sports enterprises' fulfillment of social responsibility and promotion of high-quality development while implementing the carbon peaking and carbon neutrality goals. The low-carbon development of the sports industry requires combined efforts by the government, sports enterprises and the public to further strengthen operational mechanism and regulatory system, raise awareness of responsibility, improve production technology and innovation empowerment, and accelerate the process of structural optimization and green transformation.

4. Strategies for promoting the high-quality development of China's sports enterprises under the background of carbon peaking and carbon neutrality goals

4.1. Improve the institutional mechanism for the development of sports enterprises

To promote the high-quality development of sports enterprises, we must first deepen the reform of the institutional mechanism so as to remove the obstacles that restrict their development. This includes optimizing corporate governance structures, improving efficiencies of decision-making and execution, and strengthening internal management to ensure efficiency and transparency in business operations. Through these measures, sports enterprises will be better able to cope with market challenges and achieve sustainable development.

Besides, policy guidance and support are essential. The government should play its guiding role in the development of sports industry, formulate and improve relevant policies, and provide a good development environment for sports enterprises. Specifically, the government can provide preferential fiscal and tax policies to reduce operating costs of sports enterprises, optimize financing channels to help them solve financial problems, and establish sports industry funds to encourage sports companies to increase investment and promote industrial innovation and development. Through these policies and measures, the government will strongly support sports enterprises to achieve leapfrog development.

4.2. Strengthen the sense of corporate social responsibility of sports enterprises

Sports enterprises should actively establish and continuously strengthen their sense of social responsibility, and deeply integrate this concept into corporate culture and daily business activities. By actively participating in public welfare activities and supporting environmental protection, sports enterprises can not only fulfill their social responsibilities, but also effectively enhance their corporate image and brand value.

At the same time, it is also vital to strengthen the self-regulation of the sports industry. By developing and strictly enforcing industry norms and standards, sports enterprises can ensure strict compliance with laws, regulations, and ethical standards, and jointly maintain a healthy and orderly market.

4.3. Strengthen technological innovation in the development of sports enterprises

It is suggested that sports enterprises should increase research and development investment in the field of science and technology to promote the deep integration of sports industry and technology. By developing advanced sports equipment and applying cutting-edge technologies such as sports big data analysis, enterprises can significantly improve the productivity and service level to meet the diversified

needs of the markets and consumers.

At the same time, the establishment of a global innovation system is also the key to improving the technological innovation ability of sports enterprises. Enterprises should actively attract high-quality resources at home and abroad to form an agglomeration effect of innovative resources. Innovation platforms such as incubators and science and technology parks can provide support for entrepreneurs, technological talents and start-ups to create a strong innovation atmosphere and promote the innovation and development of the sports industry.

4.4. Promote the green transformation of sports enterprises

It is advised that sports enterprises should actively respond to the carbon peaking and carbon neutrality goals and firmly move towards green transformation. Sports enterprises should integrate environmental protection concepts into key stages such as product design, production, and research and development by actively utilizing environmentally friendly materials and adopting energy-saving and emission reduction technologies to reduce carbon emissions and resource consumption, and to achieve green and low-carbon development.

Meanwhile, sports enterprises should actively explore green transformation paths that are in line with their own characteristics. They can accelerate the low-carbon transformation through green technology research and development, green design and green production. In addition, it is significant for sports enterprises to promote the integration of the sports industry with cultural tourism, agriculture and commerce to jointly build a green and low-carbon sports industry chain, and to contribute to the sustainable development of the sports industry.

5. Conclusions

This study analyzed the current situation of social responsibility fulfillment and high-quality development of sports enterprises in China under the background of carbon peaking and carbon neutrality goals, and put forward corresponding solutions and suggestions. In conclusion, to better implement carbon peaking and carbon neutrality goals, sports enterprises in China need to actively fulfill their social responsibility and promote high-quality development. In the future, with the increasing awareness of environmental protection and the in-depth implementation of the carbon peaking and carbon neutrality goals, it is necessary to further clarify the relationship between social responsibility fulfillment and high-quality development, formulate development strategies in line with actual development, build corporate social responsibility fulfillment mechanisms, and strengthen the support of policies and industry collaboration to help sports enterprises actively fulfill corporate social responsibility while achieving economic benefits, thus promoting the high-quality development and sustainable development of the sports industry.

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