

The Construction of Social Responsibility Motivation Mechanism of Small and Medium Sized Private Enterprises under the Goal of Common Prosperity

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Abstract: *Common prosperity is the prosperity shared and built by all people. Corporate social responsibility is the core force to promote the goal of Common prosperity. In the new journey of promoting Common prosperity, small and medium-sized private enterprises promote high-quality development of enterprises and improve the income level of employees by fulfilling their social responsibilities, which is crucial to the improvement of the overall income level of society and the formation of an olive shaped income structure. We should establish a dual driving mechanism for the fulfillment of responsibilities, driven by external forces such as government, stakeholders, and society, as well as internal forces such as entrepreneurial awareness and cognition. We should promote small and medium-sized private enterprises to fulfill their responsibilities to employees, increase the proportion of labor income distribution, "share the cake well", fulfill their responsibilities to shareholders, and consolidate the "big cake" at the bottom of the pyramid. We should fulfill our responsibilities to external stakeholders and achieve high-quality development by "doing the cake well", So as to help achieve the goal of Common prosperity at an early date.*

Keywords: *Small and medium-sized private enterprises; Common prosperity; Social responsibility; Stakeholders; Responsibility fulfillment mechanism*

1. Introduction

The Fifth Plenary Session of the 19th Central Committee of the Communist Party of China clearly proposed that by 2035, "Common prosperity for all people will achieve more significant substantive progress". Since then, the new journey of Common prosperity has begun. In June 2021, the Central Committee of the Communist Party of China and the State Council issued the Opinions on Supporting the High quality Development of Common prosperity and Building a Demonstration Area for Common Prosperity, which gave Zhejiang a first try, provided a provincial example for the country to promote Common prosperity, and made a solid step in the new journey of Common prosperity.

Small and medium-sized private enterprises are an important force to promote the realization of common prosperity. With the continuous evolution of corporate social responsibility theory and social responsibility practice, small and medium-sized private enterprises in our country to fulfill their social responsibility level continues to improve. However, in general, small and medium-sized private enterprises lag behind state-owned enterprises, foreign-funded enterprises and large enterprises in their cognition and practice of social responsibility (Xin, 2009).^[1] Based on behavioral science theory, stakeholder theory and shared value theory, this study discusses the logic and task of small and medium-sized private enterprises to fulfill social responsibility and promote the realization of common prosperity strategic goal, and reveals the influence of stakeholder interaction, government system and incentive, entrepreneur awareness and cognition and other factors on the social responsibility practice of small and medium-sized private enterprises. To build a social responsibility dynamic mechanism of sharing and benefiting small and medium-sized private enterprises to promote the realization of common prosperity.

2. Literature review and questions raised

2.1. Study on common rich goal and its realization path

Common prosperity can be divided into two dimensions: affluence and sharing, among which affluence includes material affluence and spiritual affluence (Li, 2021).^[2] To achieve common prosperity, we need to make the cake bigger, do the cake well and divide the cake well (Xiao and Zhang, 2022),^[3] and focus on solving the problem of unbalanced and inadequate development to benefit all the people. The main idea is to share development achievements equitably, start from expanding the middle-income group and improving the affability of the middle-income group, and continuously increase the affability and per capita income in the process of high-quality development, so as to narrow the gap between residents, regions and urban and rural areas (Li, 2021^[4]; Liu Peilin et al. 2021^[5]), promote the equalization of basic public services, and establish a more perfect system and mechanism for "raising prices". Common prosperity is the prosperity that is jointly built. As an important pillar and relying force for the Party to govern and rejuvenate the country, state-owned enterprises will continue to play a leading and exemplary role in exploring how to fulfill corporate social responsibility and promote the realization of the new development goal of "common prosperity" (Xiao and Zhang, 2022).^[6] However, the pursuit of common prosperity should also focus on China's non-public economy. Based on the fact of 56789 (Wu and Cheng, 2021).^[7] The development experience of Zhejiang shows that the development of private small and medium-sized enterprises is an important driving force for the realization of common prosperity (Li, 2021).^[8]

2.2. Research on the influencing factors of enterprise performance motivation

The performance of corporate social responsibility is typically contextualized, especially influenced by the institutional environment of the host country (Fifka, 2013)^[23]. Josegh (2001)^[24] proposed that the fulfillment of social responsibility is promoted by three factors: system, morality and economy. Yang Panpan (2020)^[25] classifies the motivation of CSR fulfillment into instrumental motivation, altruistic motivation and institutional motivation. Tian Hong and Zhang Yufeng (2014)^[26] verified the impact of stakeholder pressure, institutional pressure and leadership ethics on the fulfillment of corporate social responsibility. Liu Yuhuan (2014)^[27] believes that the government plays a major driving role in the process of state-owned enterprises fulfilling their social responsibilities, and the government (especially the central government) is the main promoter of CSR report disclosure. Zhang Qiangzhong et al. (2022)^[28] believe that the internal driving force for soes to fulfill their social responsibilities comes from managers' cognition, and the external driving factors include three levels: market pull (including industry competition, corporate image and customer demand), government drive (including laws, regulations and government supervision) and social push (including media supervision and social organization supervision). Xiao Hongjun and Zhang Zhe (2022)^[9] proposed that the social responsibility of state-owned enterprises under the common prosperity needs to be driven by the government incentive and the stakeholder ecosystem.

The existing literature on the theory and practice of corporate social responsibility research results are very rich. With the determination and implementation of the strategy of common prosperity, research on common prosperity is increasingly abundant,^[10] but what is the relationship between corporate social responsibility and common prosperity? In the construction of common prosperity, what is the social responsibility of small and medium-sized private enterprises? How to build a driving force mechanism to promote the realization of the goal of common prosperity? In this regard, existing studies have provided theoretical reference and reference, but there is also a certain space for expansion: First of all, most of the existing studies focus on the realization path of common prosperity or the driving force mechanism of corporate social responsibility, but few pay attention to the goal of common prosperity in corporate social responsibility research, and few pay attention to corporate social responsibility in research related to common prosperity low.^[21] Secondly, existing corporate social responsibility studies based on the strategic perspective of common prosperity pay more attention to the social responsibility of state-owned enterprises and lack of attention to small and medium-sized private enterprises. Based on the existing research results,^[11] this paper explores the internal relationship between smes' social responsibility and common prosperity, and studies the mechanism and dynamic mechanism of smes' social responsibility under the strategic goal of common prosperity.

3. Small and medium-sized private enterprises social responsibility and common prosperity construction

3.1. Corporate Social responsibility and common prosperity

Different from the "shareholder primacy" theory (Friedman, 1970) ^[29], stakeholder theory, social citizenship theory, sustainable development theory, strategic social responsibility theory, shared value theory and other social responsibility theories hold that whether from the perspective of response or strategic motivation, Enterprises must treat the interests of other stakeholders and shareholders fairly, so as to ensure that each participant of the enterprise system gets reasonable returns to stay in the system. Enterprises should actively fulfill their social responsibilities and be good "corporate citizens" to ensure the continuous operation and development of the enterprise system^[12]. To maximize social welfare (including material and spiritual), the goal and purpose of corporate social responsibility -- social welfare maximization and common prosperity are highly consistent in connotation and extension. In the process of moving towards the second centenary goal, common prosperity is the goal of corporate social responsibility.

The report of the 20th National Congress of the Communist Party of China pointed out that the Chinese-style modernization is the modernization of common prosperity for all the people. All the people are the beneficiaries of common prosperity. The beneficiaries of corporate social responsibility are stakeholders, including organizations, groups and individuals that have interest demands on enterprises. According to the relationship with enterprises, they are divided into contractual stakeholders and non-contractual stakeholders, such as shareholders, creditors, employees, government, suppliers, customers, competitors, communities, media and the public. The list of stakeholders can also be greatly extended (Zhao Jing and Wang Ming, 2016). Corporate social responsibility includes a four-layer pyramid of economic responsibility, legal responsibility, moral responsibility and charitable responsibility (Carroll, 1979) ^[13], and multiple dimensions of environment, society, economy, stakeholders and voluntary behavior (Dahlsrud, 2008). While striving for their own survival and development, enterprises must face social needs and various social problems and undertake obligations to safeguard the fundamental interests of the country, society and mankind (Yuan Jiafang, 1990). From the perspective of the state, the collection of corporate stakeholders is the state, society and all the people, and the beneficiary subjects of corporate social responsibility are highly consistent with "all the people" in connotation and extension.

Different times, different environments, different stakeholders' demands, the issues and tasks of social responsibility with the resolution of old problems and the emergence of new problems are constantly changing. With the realization of the first centenary goal of the Communist Party of China and the establishment of the second centenary goal, the realization of common prosperity by "getting rich first and getting rich later" has become the central issue of corporate social responsibility in China, and the mode, method, content and task of corporate social responsibility should also be adjusted accordingly. Enterprises are the basic unit and economic cell of society, and the fulfillment of social responsibility is an important measure and basic force to achieve the goal of common prosperity, which must mainly rely on enterprises to fulfill their responsibilities to stakeholders to achieve. ^[22]Helping common prosperity is the core content and key task of corporate social responsibility.

3.2. The key task of social responsibility of small and medium-sized private enterprises under the strategy of common prosperity

Under the strategy of common prosperity, small and medium-sized private enterprises should first increase the proportion of labor factors in the primary distribution and reform the primary distribution system. Implementation of labor dividends, technology shares to increase employee participation in distribution channels. Secondly, on the basis of earnestly fulfilling the legal responsibilities to employees and protecting the legitimate rights and interests of workers such as production safety, it should fulfill the moral and charitable responsibilities to employees, create a harmonious environment for employee relations such as labor relations, colleague relations, superiors and subordinates relations, provide fair competition and development opportunities, and good working and living environment and conditions.

As the basic economic unit of the whole society, the basic responsibility of enterprises is to make profits for shareholders and provide jobs for the society by producing products and services that meet the needs of consumers and society. Maximizing profits is the direct purpose of shareholders (investors

or owners) to establish enterprises, and is the basic driving force for enterprises to continue to exist and develop. Only by fulfilling their economic responsibilities to shareholders and continuously becoming bigger and stronger can enterprises fulfill their legal responsibilities, moral responsibilities and charitable responsibilities. Corporate economic responsibility, ethical responsibility and charitable responsibility are arranged in a pyramid, with economic responsibility at the bottom of the pyramid (Carroll, 1979) ^[9]. The good financial performance of the enterprise can support its better social responsibility, only to ensure the profits of the shareholders, it has the power to invest in the operation of the enterprise, provide jobs, pay taxes and do charity, under the goal of common prosperity, to consolidate the economic responsibility at the bottom of the social responsibility pyramid, "promoting the mutual promotion and reinforcement of enterprise development and social progress" Finally, the co-evolution of enterprises and society 'on the spiral' will be formed "(Xiao Hongjun et al., 2021) .

To achieve high-quality development, small and medium-sized private enterprises should seek competitive advantages through integrity, innovation and technology, and take the road of green environmental protection and sustainable development. Enterprises and society should respect and optimize their respective operation rules on the basis of interdependence, and release their value creation potential through equal interaction (Xiao Hongjun and Zhang Zhe, 2022) ^[3], so as to realize the value sharing and common benefits of enterprises and society. Small and medium-sized private enterprises must adhere to the legal and moral bottom line such as fair and orderly competition, honesty and trustworthiness, and honest tax payment, and fulfill their responsibilities to external stakeholders: repay the principal and interest to creditors on time; Keep promises to customers; Providing quality products and services to consumers; Win-win cooperation with peers or competitors, fair and orderly healthy competition; Pay taxes to the national government in good faith and abide by the law; Abide by social order and public order and good customs, enthusiasm for public welfare undertakings, pay attention to the needs of social development.

4. Motivation structure and driving mechanism of small and medium-sized private enterprises in performing CSR

4.1. Motivation composition of fulfilling responsibilities in small and medium-sized private enterprises

The motivation of fulfilling social responsibility of small and medium-sized private enterprises is divided into internal motivation and external motivation. The internal motivation is determined by entrepreneurial consciousness and entrepreneurial cognition. External driving force involves the government, stakeholders and social atmosphere for implementing CSR, which exerts force on small and medium-sized private enterprises from two directions of pull and push respectively.

4.2. Driving mechanism of implementing CSR in small and medium-sized private enterprises

Under normal circumstances, the owners (entrepreneurs) of small and medium-sized private enterprises are not only the owners of the enterprises, but also the operators of the enterprises and the actual decision-makers of the enterprises to fulfill their social responsibilities. Entrepreneurs' sense of social responsibility generates motivation to fulfill responsibilities, and then generates behaviors to fulfill responsibilities, promoting the realization of common prosperity. In the motivation of fulfilling social responsibility of small and medium-sized private enterprises, internal motivation is the determining factor, and external motivation works through internal motivation. External power includes two aspects: external pressure pushing and external gravity pulling.^[14] The pressure of government regulation, the pressure of stakeholders, the attraction of government preferential policies, and the attraction of trust and support of stakeholders strengthen entrepreneurs' cognition of social responsibility. In the internal motivation of enterprises, entrepreneurial consciousness and social cognition also influence and strengthen each other.^[15] The confluence of forces of all parties has transformed entrepreneurs' internal motivation to fulfill responsibilities, formed actions to fulfill responsibilities, and promoted common prosperity.

From the perspective of internal motivation, entrepreneurs' cognition of social responsibility is the most critical^[16], such as entrepreneurs' cognition of the concept, boundary and nature of corporate social responsibility, their cognition and trust of the "instrumental effect" and "strategic effect" of corporate social responsibility, and their cognition and recognition of the relationship between the social comprehensive value of corporate social responsibility and the sharing and co-benefit of

corporate commercial value^[17]. It will directly stimulate entrepreneurs' internal economic rationality and profit motive, and then stimulate enterprises' general and strong sense of responsibility and motivation, and also promote the improvement of entrepreneurs' moral consciousness.

External motivation has a spontaneous educational effect on entrepreneurial responsibility cognition. From the perspective of external driving force, when the lack of corporate social responsibility, especially the negative externality caused by the lack of social responsibility^[18], government regulations and reverse incentives of stakeholders will occur, which will lead to the increase of the cost and risk of violation of laws and regulations, or the increase of employee protests, consumer complaints and boycott, and even media exposure^[19], thus damaging the corporate image and product sales. Affecting the commercial interests of enterprises will force entrepreneurs to seek advantages and avoid disadvantages, and passively generate social responsibility motivation, which will be transformed into a driving force to promote the fulfillment of social responsibility. The strong atmosphere and trend of social responsibility have an impact on entrepreneurs' values and sense of responsibility, forcing entrepreneurs to keep up with the trend of fulfilling responsibilities.

From the perspective of external attraction, preferential policy support and stakeholder support directly present social responsibility performance, reduce the cost of fulfilling social responsibility, and change entrepreneurs' cognition of short-term social responsibility performance. For example, the loyalty of employees will inevitably translate into labor enthusiasm to promote the development of enterprises.^[20] The demonstration and atmosphere of other enterprises or individuals actively performing their responsibilities will attract entrepreneurs to imitate and follow, forming a direct motivation for fulfilling social responsibilities.

5. The construction of motivation mechanism for small and medium-sized private enterprises to fulfill responsibilities

5.1. Improve government regulations and strengthen the pressure mechanism for fulfilling responsibilities

Expand the scope of social responsibility reporting and evaluation requirements from listed companies to non listed companies and small and medium-sized enterprises, and popularize the social responsibility evaluation and reporting system. With reference to ISO26000, SA8000, and the G4 version of the Guidelines for Sustainable Development Report, on the basis of the Guidelines for Social Responsibility of Listed Companies and the evaluation index system for local harmonious enterprises and corporate social responsibility, and in combination with the goals and issues of Common prosperity, a special evaluation index system for SMEs is established, highlighting the weight of indicators in terms of wages and salaries, welfare treatment, humanistic care, innovative high-quality development, etc. of workers.

Relevant departments should fulfill the obligations of promoting and educating laws and regulations, conducting spot checks and reminders. For example, when the "Golden Tax Phase IV" is launched and smart taxation arrives, tax departments should strengthen policy promotion and warning work, help small and medium-sized private enterprises change their traditional financial and tax thinking, and fully enjoy the tax preferential policies of the state for small and medium-sized enterprises to completely solve the problem of tax evasion.

For typical enterprises that default or withhold employee salaries, have a harsh working environment, illegally discharge pollutants, cheat, and evade taxes, the media should have the courage to expose them and, if necessary, include them on the "blacklist" to form a psychological deterrent.

5.2. Strengthen positive incentives and establish a mechanism for fulfilling responsibilities through gravity

In addition to continuing the existing value-added tax small scale taxpayers' issuance of value-added tax special invoices with a minimum monthly sales revenue of 100000 yuan and a reduction of 1%, the actual tax burden of small and micro enterprises (with an annual taxable income of less than 3 million, fewer than 300 employees, and total assets of less than 50 million yuan) for corporate income tax is 5%. In addition to preferential policies such as 2.5% actual tax burden for small and micro enterprises (with an annual taxable income of less than 500000, fewer than 300 employees, and total assets of less than 50 million yuan), we will further expand the scope of tax incentives for

small and medium-sized private enterprises that fulfill their responsibilities and meet the standards increase discounts.

The media should pay sufficient attention to the exemplary deeds of small and medium-sized private enterprises and entrepreneurs in fulfilling their responsibilities.

5.3. Carry out entrepreneurship education to stimulate intrinsic motivation for fulfilling responsibilities

We will establish a training system for entrepreneurs, and comprehensively and systematically carry out free training for SMEs on their responsibility for Common prosperity. On the one hand, colleges and universities and party schools at all levels can organize "Entrepreneurs Seminar for Common prosperity" to teach human resource management, financial and tax knowledge, corporate strategic management, social responsibility management, social responsibility evaluation and relevant preferential policies. On the other hand, the guiding role of private institutions in guiding entrepreneurial thinking can be fully utilized.

Entrepreneur education should focus on the strategic value of social responsibility of small and medium-sized private enterprises under the goal of common prosperity, especially the shared benefit relationship between the responsibility of enterprises to employees and the development of enterprises. First, we should cultivate the strategic vision and strategic management ability of small and medium-sized private entrepreneurs. Help enterprises to overcome short-sighted behavior in the cognition of social responsibility, promote the construction of social responsibility strategy of small and medium-sized private enterprises, and promote small and medium-sized private enterprises to integrate social responsibility strategy into enterprise development strategy. Second, we should enhance the win-win consciousness of entrepreneurs in the cognition of social responsibility, so that they fully understand the positive-sum game relationship between corporate profits and the fulfillment of social responsibility. For example, small and medium-sized private enterprise employees in the middle and low income class have high income marginal utility, and their income treatment is more closely related to labor enthusiasm and creativity. Small and medium-sized private enterprises can better enhance their talent attraction and employee loyalty to fulfill their responsibilities to employees, and thus improve enterprise operation efficiency and business value. Employees of small and medium-sized private enterprises have a high marginal propensity to consume income, and the improvement of employees' income level can also produce a more significant market scale expansion effect, which provides the basis and conditions for high-quality and rapid development of enterprises. Thirdly, we should cultivate the entrepreneur's human resource consciousness and management ability. It is necessary to cultivate the consciousness of small and medium-sized private enterprises to attract, train and utilize talents by performing their duties, and cultivate the ability of entrepreneurs to stimulate labor enthusiasm and labor efficiency by improving employees' income. Fourth, we should cultivate entrepreneurs' awareness of abiding by discipline and law. Reverence for digital law enforcement and smart tax capabilities, face the rapid improvement of stakeholders' awareness and ability to protect rights, and recognize that it is the trend of The Times for enterprises to fulfill social responsibilities. Fifth, we must cultivate the benevolence of businessmen.

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