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Supply Chain Accountability and Governance Openness: The Function of Big Enterprises in Social Accountability – A Single-Case Analysis Centered on Bosideng

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Abstract

As the global new development model keeps going to move on, supply-chain responsibility management has turned into a key matter for large-scale enterprises, which aims to carry out social duties. Supply chain cuts down carbon emissions and enhances ESG performance through affecting the visibility and responsibility of participating companies. Based on stakeholder theory and legitimacy theory, this article employs a single-case research approach, choosing Bosideng as the object of analysis to investigate the role model of large-scale enterprises in supply chain responsibility and governance transparency establishment. It is discovered that large-scale enterprises concurrently act as digital facilitators, standard pioneers, and green low-carbon implementers, to act the profound evolution of supply chain transparency. Firstly, within corporate operations, supply-chain responsibility and transparency efforts ought to move from one-way results to systematic structures. Meanwhile, it is necessary to actively utilize synergies via digital instruments, standardization leadership, and strategies for green transformation. Secondly, policy crafting ought to motivate chain-leading enterprises, especially large-scale ones, to take the initiative in promoting the efficient and sustainable ESG development of corporations. This case study provides both theoretical insights and practical guidance for Bosideng to better understand the complex roles of large enterprises in supply chain responsibility.

Keywords

supply chain responsibility, governance transparency, large enterprises, Bosideng, chain leader enterprises

1. Introduction

In the context of the all-around advancement of sustainable development and ecological civilization building, ESG has developed into an integrated framework that coordinates ecological protection, social responsibility implementation, and governance efficiency improvement. It acts not merely as a central route for attaining high-quality corporate growth but also as a crucial instrument for carrying out national strategies like the Dual Carbon initiative and propelling overall green transformation within large enterprises [1]. Within the ESG framework, the aspect of social responsibility has emerged as a crucial metric for a company’s credibility and a competitive edge in winning the trust of the public and investors. Corporate social obligation pertains to the duties assumed by firms involved in economic operations and seeking commercial profits, highlighting the necessity to balance economic returns with societal contributions and environmental safeguarding [2]. Supply chain accountability and visibility have become crucial practices for companies aiming to establish more sustainable and robust supply chains, efficiently minimizing high-carbon operations. Meanwhile, social responsibility offers legitimacy and reasonable justification for these endeavors. The function of large-scale enterprises that strive to maximize profits and generate long-term value for stakeholders in improving supply chain and governance transparency has emerged as a crucial topic of discussion [8].

This article chooses Bosideng as the subject for a single-case research, and its main reasons are manifested in three aspects. First, Bosideng stands as a prominent enterprise within Chinas down jacket industry and serves as a classic chain leader in the textile and clothing sector [4]. Its brand wields substantial impact on both the upstream and downstream parts of the supply chain and has emerged as a front-runner in ESG among large global enterprises. Secondly, as an ESG pioneer, the transformation journey and information-disclosure transparency of Bosideng have been widely researched and analyzed in the academic realm. This offers easily accessible case resources that can act as a basis for subsequent examinations. Thirdly, its supply-chain operations have received global acclaim within the industry. Since 2011, Bosideng has released corporate social-responsibility reports on its official site for five straight years, covering elements of sustainable supply-chain management [5].

By examining the existing body of literature, the authors found that although the ESG roles of large enterprises have been elucidated in prior research, there is still a dearth of systematic multidimensional case analyses. This research paper takes this gap as the basis for its investigation. The research explores the role positioning and mechanisms of large-scale enterprises in the construction of supply chain responsibility and governance transparency by means of a single-case analysis method, choosing Bosideng as a representative ESG case for study. Combining stakeholder theory and legitimacy theory, the analysis uses literature review approach. The goals of the research are two-pronged: Theoretical aims are to methodically decipher the diverse functions of big enterprises in supply-chain ESG governance and transparency progress, dealing with the existing gaps in research regarding single-case interpretation. Practical goals aim to set Bosidengs case study as a standard for textile service sectors, offering practical insights for corporate ESG implementation approaches.

2. Theoretical Framework Stakeholder Theory

The theory of stakeholders, a management-related philosophy that emerged in the 1980s, argues that corporate responsibility goes beyond shareholders and includes other groups of stakeholders impacted by corporate activities [2]. In supply chain systems, the decision-making procedures of large-scale enterprises have a substantial influence on the performance and labor rights of a great number of small and medium-sized suppliers. This research integrates this theoretical framework within role examination.

The legitimacy theory offers stakeholders tangible benefits and norms based on value [6], clarifying the external factors behind corporate transparency from the viewpoint of social acknowledgement. It is exactly via social approval that enterprises can maintain their operations and more effectively support ESG development. Transparency acts as a risk-handling instrument in legitimacy building. The following Bosideng case analysis will further clarify how legitimacy theory impacts the company's ESG supply-chain growth.

3. Case Study Assessment: The Three-fold Role of Bosideng via a Single Case Study

3.1 Company Overview

Bosideng Group (hereinafter called Bosideng) is a prominent brand-named down jacket producer founded in 1976.The firm focuses on brand investigation, design, creation, raw material purchasing, subcontracting, and market selling of down jackets [6]. Following almost fifty years of progress, it has evolved into Chinas biggest down jacket chain pioneer equipped with cutting-edge production equipment.

Bosideng's growth has experienced four crucial stages, concentrating on its main business of down jackets, establishing its own brand, and constantly fulfilling social duties. Through actively carrying out its brand development plan, Bosideng has gained the preference of millions of customers.

Bosideng has set up a well-developed ESG development structure, where environmental, social, and governance (ESG) performance shines as its key advantages. The firm put into practice a 1+3+X ESG strategic framework, with the goal of attaining net-zero operational emissions by 2038. It maintains an MSCI ESG rating of AA, and 100% of its down feathers are certified by RDS. Scope 3 emissions declined by 5.5% on a year-to-year basis. The executive compensation is associated with carbon reduction goals, and an internal digital platform allows for transparent traceability of suppliers. These indicators will be thoroughly examined via subsequent in-depth studies.

3.2 Bosideng's Triple Role Analysis

3.2.1 Digital Empowerment Facilitator

As people can see, the digital systems is intended to turn manual operations into automated production procedures, provoking intelligent transformation across manufacturing workflows. Eventually, it attains comprehensive digital collaboration across the entire production chain. Consistent improvement of production procedures to cut down unit production expenses and boost per efficiency forms the basic goal of digitalization [6], which is also one of the most efficient demonstrations of ESG principles in corporate social responsibility operations.

Bosideng autonomously created the GiMS digital cooperation platform. This platform combines crucial processes with production building, collaborative purchasing, and intelligent logistics in smart manufacturing sites. Meanwhile, it sets up an effective closed-loop supply-chain governance system [6]. By methodically building digital platforms and intelligent manufacturing ecosystems, the firm has gradually redirected its emphasis to ESG-led social responsibility projects [4].

In the meantime, digital platforms have brought about a revolution in the firms internal ESG governance structure. By setting up a cross-channel digital operations platform, ESG performance data is smoothly incorporated into daily management decision-making procedures. This change empowers governance groups to quickly modify procurement tactics and compliance review criteria according to real-time data, enabling the board of directors and management to carry out more accurate supply chain risk evaluations.

In the management of supply-chain ESG, Bosideng has created a cross-channel digital operations platform. This platform utilizes digital empowerment to set up an operational model characterized by multi-channel participation, accurate analytical understandings, and distinct content interactions [1]. This system allows for real-time monitoring of energy usage and labor compliance for all core suppliers (where core suppliers are defined as strategic partners that supply more than 80% of procurement requirements in order to attain technology-driven supply chain transparency). Through converting formerly unmonitored indirect obligations into measurable management indicators, the platform enables effective supervision and promotes all-around corporate growth for Bosideng.

From a stakeholder viewpoint, the advancement of digital platforms caters to consumers need for transparent supply chains and investors attention on ESG corporate performance. Supply chain responsibility has developed from Bosidengs single-sided pledges to a cooperative supervision framework that includes multiple stakeholders, successfully coordinating the interests of all relevant parties.

3.2.2 Standard Leadership

It involves big enterprises spreading their social duties across the whole industry chains via frameworks such as legitimacy theory and stakeholder theory. To uphold mutually beneficial cooperation, small and medium-sized suppliers need to improve their ESG performance, establishing a responsibility transmission mechanism in which chain leaders lead the way and followers keep up. The typical leader role represents the shift of major chain enterprises from rule receivers to rule-setters. Chinas Fourteenth Five-Year Plan clearly highlights balancing development and security, giving high-quality development new implications of coordinated interaction with advanced security criteria [4]. As a leading textile brand, Bosideng has positioned itself as an example for small and medium-sized enterprises to attain high-quality development via ESG initiatives.

In the realm of ESG international collaboration, Bosideng, being a ZDHC (Zero Harmful Chemicals)-certified brand, has actively made its supply-chain chemical management system conform to global criteria. This project raises the publicly responsibility beyond fundamental legal theory such as labor rights and environmental emissions to industry standards. According to ten fundamental principles, Bosideng establishes a higher standard of value for corporate supply-chain operations.

According to product quality criteria, Bosideng has put the yearly disclosure of product transparency details into its governance structure. The company publishes product transparency information on a yearly basis to allow investors and consumers to project product quality. At the same time, it sets up an internal control mechanism that surpasses national frameworks. So people see it shows corporate social responsibility as a large-scale enterprise. As a leader in all the companies, Bosideng lets the creation of specialized ESG decision-making entities at the board level to guarantee consistence to standardized processes. In addition, its power in rule making aids in lessening governance risks that stem from corporate uncertainties.

From a perspective of legitimacy, taking part in standard-setting not only obtains social recognition of ones deeds from investors and consumers, but also sets ones standards as references, thus acquiring discourse power in regulatory communications. This illustrates the uppermost level of legitimacy building.

3.2.3 Green Low-Carbon Practitioners

Converting Environmental Accountability from Mere Verbal Phrases to Feasible Action Frameworks. Bosideng has presented its 1+3+X ESG strategy framework and governance setup, establishing a carbon goal to reach net-zero emissions in operational procedures by 2038 [7]. Notably, Bosideng was the first in the industry to introduce a mechanism that ties executive compensation to carbon emission progress, directly integrating ESG performance indicators into senior management decision-making. This method changes green transformation from an external public-relations strategy into a strategic priority that impacts the interests of core decision-makers. As an advocate of green and low-carbon practices, Bosideng has made a crucial breakthrough in ESG governance. It has established a profound integration between the ESG performance indicators of employees and environmental governance measures.

Based on literary information, Bosideng accomplished a 5.5% year-to-year decline in Scope 3 greenhouse gas emissions in the 2024/2025 fiscal year [7]. In initiatives for green logistics, the firm has completely embraced FSC-certified environmentally-friendly cardboard boxes. By using a set of comprehensive strategies such as energy resource governance. Bosideng expands its carbon reduction duties to the far end of the supply chain. Through consistent improvement of environmental performance throughout its whole industrial chain, Bosideng has established a standard for industry-wide ESG governance and human-centered practices in environmental management.

The part of green sustainability have fulfilled the expectations of stakeholders. From a legal perspective, Bosideng is actively setting up a framework for regulatory compliance and legality. Though its ecological transformation, the firm has established ESG-led sustainability as an industry model. This up-to-down governance innovation offers reproducible institutional models to other key supply chain leaders and small-and-medium enterprises.

3.3 Role Positioning of Large Enterprises Based on a Case Study of Bosideng

The emphasis ought to move towards actively constructing organizational legitimacy and re-defining power limits and accountability structures in the supply chain governance of large-scale enterprises. Legitimacy theory and stakeholder theory offer theoretical point for this method. When striving for transparency, companies are driven not only to fulfill disclosure requirements from investors, consumers, regulators, and other stakeholders to gain approvals or evade penalties, but also to attract public recognition and expectations regarding their corporate functions. The key understanding for large-scale enterprises is that supply-chain responsibility should not be controlled to yearly standardized ESG reports. Rather, it calls for systematic transparency efforts to re-define corporate identities and make clear behavioral norms in reaction to policy alterations. Therefore, transparency will develop from a defensive measure against external pressures and public examination into an offensive strategy that enhance industry change, governance transparency, and market leadership.

4. Theoretical Results and Influences

As people known, the example of Bosideng shows that large-scale enterprises fulfill through three crucial roles, like digital facilitator, standard establisher, and green low-carbon implementer. They can create an organically integrated system with a lot of functions.

The theoretical contributions of this research are mainly manifested in three areas. Firstly, the authors incorporate digital empowerment, standard-setting leadership, and green transition into a systematic role structure. Secondly, a thorough evolutionary path for transparency and supply-chain management is set up. Thirdly, the individual-case analysis of Bosideng offers a reference case for ESG governance within the textile and apparel industrys supply chain.

Through an all-around analysis of Bosideng, two crucial insights surface. Firstly, within corporate operations, supply-chain responsibility and transparency efforts ought to move from one-way results to systematic structures. Meanwhile, it is necessary to actively utilize synergies via digital instruments, standardization leadership, and strategies for green transformation. Secondly, policy crafting ought to motivate chain-leading enterprises, especially large-scale ones, to take the initiative in promoting the efficient and sustainable ESG development of corporations.

5. Conclusion

Taking Bosideng as an example for case-based research and combining stakeholder theory and legitimacy theory, this article puts forward that large-scale enterprises ought to concurrently play three roles in supply-chain responsibility and governance transparency: digital facilitator, standard formulator, and green low-carbon implementer. These supplementary roles establish an integrated structure for supply-chain development and transparency in the context of ESG social-responsibility frameworks.

The research shows that big enterprises are short of systematic role integration in supply-chain ESG governance, usually presenting in fragmented ways. Since the majority of companies react passively to external pressures and are short of strategic awareness in actively building multi-dimensional roles, current research also lacks in-depth role breakdown of individual cases.

This research incorporates the triple-role framework, offering theoretical clarifications and practical standards for ESG governance within the textile and apparel industry’s supply chain. It aids in propelling large-scale enterprises to shift from compliance towards leadership.

Since this research is a single-case examination, the generalizability of the findings is restricted, and the review of related literature is still not comprehensive. Future studies can be extended to multi-industry and multi-case comparative analyses to verify the applicability and evolutionary trajectory of the role framework.

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Conflicts of Interest

The authors declare no conflict of interest.

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