

# Research on the assistance pathways for state-owned enterprises supporting rural revitalization in the new era

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**Abstract.** State-Owned Enterprises (SOEs) serve as critical catalysts for comprehensive rural revitalization. Drawing on procedural grounded theory analysis of 40 typical cases and in-depth interviews, this study constructs a "Collaborative Subject-Action Arena-Empowerment Mechanism" analytical framework guided by Party building. The research identifies key practical dilemmas in SOE assistance, including tension between political mandates and market imperatives, cognitive misalignments among collaborative subjects, deviations between assistance modalities and action arenas, and insufficient internal and external momentum. These structural frictions stem fundamentally from distorted performance mindsets, a lack of governance consensus, fragmented policy instruments, and lagging evaluation mechanisms. Consequently, this study proposes four optimization pathways: establishing value consensus, formulating dynamic responsibility lists, enhancing precise modality-arena alignment, and invigorating institutional vitality through optimized assessments. Ultimately, these strategies aim to elevate SOE assistance efficacy and foster a robust synergy of political, economic, and social benefits.

**Keywords:** state-owned enterprises, comprehensive rural revitalization, responsibility-driven assistance, practical pathways

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## 1. Introduction

As the backbone of the national economy, State-Owned Enterprises (SOEs) bear the dual mandate to fulfill social responsibilities and implement targeted assistance initiatives. These efforts not only advance social equity but also foster a robust synergy between social value and economic returns. With the deep integration of Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) principles, the pursuit of social contributions alongside economic gains has become a defining consensus of the contemporary era. In 2024, the State-owned Assets Supervision and Administration Commission (SASAC) of the State Council issued the *Guiding Opinions on Central Enterprises' High-Standard Fulfillment of Social Responsibility in the New Era*. This document explicitly requires central SOEs to strengthen support in areas such as industrial development, consumption promotion, talent cultivation, employment facilitation, and educational assistance to comprehensively advance rural revitalization [1]. However, despite the steady advancement of relevant policies, the potential of SOEs' responsibility fulfillment remains underutilized, and

the practical pathways for such support require further refinement. Unlocking the marginal benefits of SOE assistance has thus become an urgent practical issue demanding prompt resolution.

The existing literature on SOE social responsibility has established a solid theoretical foundation. In terms of conceptual evolution, international scholarship has progressed from initial perceptions of the societal consequences of corporate behavior [2] to the incorporation of stakeholder theory, gradually clarifying the delineation of rights and responsibilities among corporations, governments, communities, and individuals [3, 4]. Domestic research, in contrast, has focused on the historical evolution of SOEs, tracing their paradigm shift from traditional "enterprise-run social functions" (*banshehui*) to modern, institutionalized responsibility fulfillment models. Regarding regulation and evaluation, studies consistently emphasize the critical role of government authority and credibility, advocating for enhanced regulatory effectiveness through clarifying property rights systems, legally codifying CSR connotations, establishing standardized indicator frameworks [5], and introducing third-party oversight mechanisms [6]. In terms of promotion strategies, existing research indicates that SOE participation in "agriculture, rural areas, and farmers" (*Sannong*) initiatives primarily takes the form of "government-led, village-enterprise pairing" models, leveraging capital injections, technological empowerment, and infrastructure development to improve rural production and living conditions.

However, in addressing the systemic complexities of rural revitalization, current scholarship frequently remains confined to Western "state-society" binary models or narrow corporate governance perspectives, lacking a robust, China-centered public administration perspective on policy coordination and institutional constraints. To bridge this gap, this study utilizes procedural grounded theory and in-depth interviews to analyze SOE responsibility fulfillment. Guided by Party building, we develop a tripartite "Collaborative Subject-Action Arena-Empowerment Mechanism" framework to analyze current operational dilemmas and their underlying causes. By decoding these structural friction points, this research ultimately provides targeted strategic pathways to optimize SOE assistance and catalyze high-quality rural development.

## 2. Research design

### 2.1. Research methods

Given the exploratory nature and complexity of SOE responsibility fulfillment under the rural revitalization strategy, this study employs a qualitative methodology integrating procedural grounded theory with semi-structured in-depth interviews to ensure both theoretical validity and empirical reliability. To conceptualize these emerging practices, procedural grounded theory was applied to 40 typical case texts. By strictly avoiding predetermined theoretical premises, this method relies on the continuous iteration between raw data and conceptual abstraction. Through rigorous open, axial, and selective coding, this inductive approach deeply embeds the abstracted theoretical constructs within the indigenous Chinese context. Concurrently, to capture dynamic empirical insights, targeted interviews were conducted with 25 key stakeholders, including regulatory officials, grassroots administrators, and frontline SOE cadres. This primary data collection is instrumental in revealing the latent institutional logics and hidden behavioral motivations that are often obscured in formal documents. Using a targeted interview protocol based on subject roles, the study investigated macro-level policy design considerations and evaluation bottlenecks with regulatory bodies, while exploring micro-level role perceptions and collaborative frictions with implementation agents. Ultimately, triangulating the static textual documents with dynamic interview data effectively mitigates single-source bias, bolsters the objectivity and construct validity of the theoretical categories [7], and establishes a robust empirical foundation for dissecting practical dilemmas and formulating optimization strategies.

## 2.2. Data collection and processing

### 2.2.1. Collection and preprocessing of case texts

This study defines the scope of SOEs to include central state-owned enterprises (central SOEs) and provincial-level SOEs. To ensure sample authority and representativeness, cases were primarily selected from official publications guided by the Social Responsibility Bureau of the SASAC of the State Council. These state-sanctioned documents provide highly reliable and standardized institutional records, accurately reflecting the top-down policy transmission and strategic execution unique to the Chinese governance context. These include the *Central Enterprise Social Responsibility Blue Book (2023, 2024)*, the *State-Owned Assets and State-Owned Enterprise Social Responsibility Blue Book (2023)*, and the *Central Enterprises Assisting Rural Revitalization Blue Book (2023)*. Adhering to the principles of representativeness and typicality throughout the selection process, 40 cases were ultimately selected for the initial coding sample (see Table 1). This sample comprises 30 central SOEs, such as China National Nuclear Corporation, and 10 provincial-level SOEs, such as Beijing Energy Group Co., Ltd. The selected texts evenly cover the five major domains of assistance, accumulating a total of 123,088 words. Prior to formal coding, the raw data underwent meticulous preprocessing to filter out redundant promotional rhetoric, thereby focusing the extraction entirely on substantive behavioral patterns and policy tools. Additionally, five cases were reserved for theoretical saturation testing to guarantee the rigor of the coding process.

**Table 1.** Typical case set of SOE responsibility fulfillment and assistance initiatives

Case Number	Enterprise Type	Enterprise Name	Case Name	Case Code
01	Provincial SOE	Jiangsu SOHO Holdings Group Co., Ltd.	Holly Futures (Subsidiary of SOHO Holdings) Assisting in the Successful Pilot of the Policy-Based Swine "Insurance + Futures" Program in Jiangsu Province	01-GQ-SHKG
...	...	...	...	...
09	Provincial SOE	Xinjiang Zhongtai (Group) Co., Ltd.	Continuing Targeted Assistance to Make New Contributions to Rural Revitalization	09-GQ-XJZT
12	Central SOE	Aviation Industry Corporation of China, Ltd.	"Imagination of the Sky: Love the Party, Love the Country, Love Aviation"—Supporting Rural Youths' Aviation Dreams Through Cultural Assistance	12-YQ-ZHGY
...	...	...	...	...
40	Central SOE	China Huadian Corporation Ltd.	Focusing on Talent Cultivation in Tibet to Support Frontier Rural Revitalization	40-YQ-ZGHD

### 2.2.2. Collection and Preprocessing of Interview Texts

To conduct an in-depth analysis of SOE responsibility fulfillment practices and to compensate for the inherent lag in textual data, this study conducted synchronous in-depth interviews from February to October 2025. The interviewees encompassed staff from state-owned asset supervision departments, grassroots public sector officials engaged in rural revitalization, and SOE personnel directly executing assistance efforts. This multi-stakeholder sampling approach aimed to capture a comprehensive, multi-dimensional understanding of the

current landscape. The semi-structured interviews were conducted through a combination of face-to-face and telephone interactions. To ensure high-quality responses, interview invitations and outlines were distributed to participants three to five days prior to the sessions. Each interview lasted between 45 and 60 minutes and was documented through field notes and audio recordings. Following the sessions, all recordings were transcribed verbatim and meticulously cross-verified with field notes to maximize data fidelity, while respondent identities were strictly anonymized to encourage candid disclosures regarding underlying operational frictions. Based on proportional representation across the relevant personnel categories, 25 interviewees were selected (see Table 2), yielding over 230,000 words of interview transcripts.

**Table 2.** Interview subjects for SOE responsibility fulfillment and assistance

Interviewee Group	Interviewee Code	Affiliation (Role)	Interview Duration
Supervisory Authorities	20250414XP	Supervisory Authority	50 min
	20250417CF	Supervisory Authority	50 min
	20250322YT	Supervisory Authority	47 min
	20250322WH	Relevant Ministry / Department	50 min
	20251020ZL	Relevant Ministry / Department	45 min
	20250319YH	County Party Committee	50 min
	20250319DX	Township Government	60 min
	20250326MR	Township Government	45 min
Grassroots Public Officials	20250203RL	Village Cadre	60 min
	20250203WD	Village Cadre	50 min
	20250204JL	Village Cadre	60 min
	20250205YJ	Village Cadre	55 min
	20250207JS	Village Cadre	60 min
	20251022LP	Village Cadre	47 min
	20251022YQ	Village Cadre	45 min
	20250205XY	SOE Rural Revitalization Office	58 min
SOE Assistance Personnel & Relevant Stakeholders	20250419LR	SOE Party Committee Department	60 min
	20250419YG	Resident Assistance Cadre	75 min
	20250419YY	Resident Assistance Cadre	53 min
	20250301HF	Academic Scholar	85 min
	20250414WJ	Volunteer Association	60 min
	20250419YJ	SOE Staff	50 min
	20251026CL	SOE Staff	73 min
	20250420WL	Villager	50 min
20251029GY	Villager	48 min	

### 3. Model Construction

Guided by the core logic of grounded theory, this study performed an in-depth, progressive coding analysis of the collected case texts. The objective was to abstract the core elements and intrinsic mechanisms of SOEs' responsibility fulfillment and assistance from the complex array of practices.

#### 3.1. Open Coding

This method dissects the narrative structure of the original texts by deconstructing, comparing, and conceptualizing raw data line by line. To mitigate subjective bias and eliminate redundant information, the case content was first cleaned and refined: descriptive, political, promotional, and repetitive segments were removed to focus the analysis on core facts and behavioral patterns. Centered on the research theme of SOE responsibility fulfillment pathways, a conceptual abstraction of the 40 typical cases was conducted, resulting in the identification and refinement of 50 independent initial categories.

#### 3.2. Axial Coding

**Table 3.** Coding table for SOE responsibility fulfillment and assistance cases

Main Category	Initial Category	Logical Relationship
B01 Party Building Guidance	A01 Exemplary role of Party members	Party organizations and members spearhead assistance initiatives.
	A04 Cooperatives led by village Party organizations	
B02 Collaborative Subjects	A02 Dispatch of resident assistance teams	Governments mobilize resources, SOEs execute initiatives, and cadres serve as frontline implementers.
	A03 Participation of nonprofit organizations	
	A05 Proactive local governance	
	A06 Implementation of SOE responsibilities	
	A07 Provision of assistance funds	
B03 Capital Investment	A16 Fundraising for major illness relief	Capital inputs include direct, targeted, consumption, and infrastructural funding.
	A28 Sustainable consumption assistance	
	A45 Infrastructure enhancement	

Table 3. Continued

	A08 Smart platforms for grassroots governance	
B04 Technical Support	A11 E-commerce livestreaming	Digitalization empowers governance, commerce, and industry.
	A15 Value creation via digitalization	
	A31 Technology-driven industrial development	
	A12 Generation of green efficiencies	
B05 Green Empowerment	A19 Adjustment of industrial structures	Green development is characterized by structural adjustments, renewable energy adoption, and ecological symbiosis.
	A24 Development of symbiotic ecosystems	
	A27 Cost reduction via renewable energy	
	A35 Resource-conserving agriculture	
B06 Industrial Chain Strengthening	A20 Extension of industrial chains	Locally tailored industrial chains drive high-quality development.
	A22 Development of complete industrial chains	
	A48 Local embedding of industrial chains	
	A17 Global branding of intangible heritage	
B07 Brand Projects	A26 Creation of social responsibility brands	Regional development is driven by the creation of distinctive brand projects, routes, models, and local specialty products.
	A30 Talent cultivation via specialized routes	
	A33 Innovative income-securing models	
	A37 Distinctive local brand activities	
	A39 Distinctive local activities	
	A42 Successful governance models	

Table 3. Continued

B08 Cooperative Operations	A25 Benefit-sharing mechanisms	Diverse stakeholders form communities of shared interest and development through innovative collaborative modalities.
	A44 Integrated production and operation models	
	A46 "Government-Company-Cooperative-Farmer" cooperative models	
	A50 Revenue-sharing management systems	
B09 Standards Development	A18 Standardization system construction	Scientific development is ensured through strategic planning, standardized evaluation, and rigorous process management.
	A21 Systematic planning and advancement	
	A29 Establishment of evaluation mechanisms	
B10 Talent Cultivation	A49 Streamlining of project workflows	Investing in human capital (e.g., cadres, medical staff, and youth) stimulates innovation and fosters new quality productive forces.
	A09 Cultivation of local industrial talent	
	A32 Promotion of aesthetic education	
	A34 Psychological and emotional empowerment	
	A36 Volunteer-driven educational aid	
	A40 Support for rural doctors	
B11 International Channels	A43 Training programs for assistance cadres	Global expansion strategies drive transnational shared prosperity.
	A13 Global expansion strategies	
	A38 Establishment of overseas operations	
B12 Media Publicity	A41 International scholarly exchange	Omnichannel publicity amplifies assistance outcomes and developmental impact.
	A10 Utilization of new media technologies	
	A14 Reporting via academic platforms	
	A23 Broadcasting via self-media	
	A47 Organization of media observation tours	

Axial coding involves further refining the initial categories by grouping those with similar connotations and identifying their intrinsic relationships [8]. After a thorough review, the initial categories were consolidated into 12 main categories. Specific details are presented in Table 3.

### 3.3. Selective coding

Selective coding identifies the core category and analyzes its relationship with other main categories through storyline development to establish a substantive theory [9]. Following a comparative analysis, the 12 main categories were further refined. Among these, Party Building Guidance and State-Owned Assets Supervision (B01) acts as the fundamental guiding principle and critical safeguard, exerting an overarching influence.

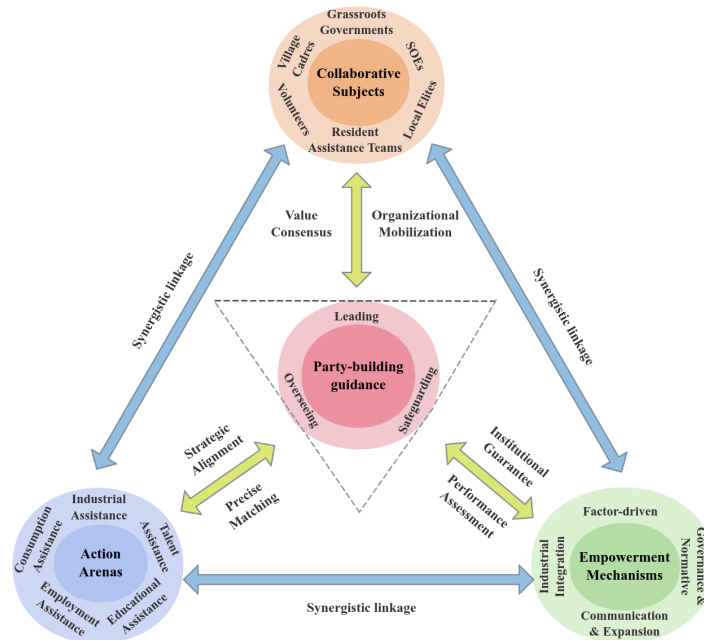
SOEs, local governments, resident assistance teams, and nonprofit organizations constitute the Collaborative Subjects (B02). The practical pathways for responsibility fulfillment are represented by Capital Investment (B03), Technical Support (B04), Green Empowerment (B05), Industrial Chain Strengthening (B06), Brand Projects (B07), Cooperative Operations (B08), Standards Development (B09), Talent Cultivation (B10), International Channels (B11), and Media Publicity (B12).

Based on this analysis, the study presents a "Collaborative Subject-Action Arena-Empowerment Mechanism" analytical framework, strictly guided by Party building. This framework systematically elaborates on the operational logic of SOEs' responsibility fulfillment and assistance through four interconnected dimensions. At the strategic level, Guidance and Safeguarding serves as the foundation; under the fundamental principle of comprehensive Party leadership, Party organizations play a leading role in the responsibility fulfillment efforts of SOEs, ensuring these practices align with national strategic goals and effectively consolidate a people-centered governance synergy that transcends traditional Western "state-society" divides. This is complemented by the dimension of Collaborative Subjects, which includes grassroots governments, SOEs, resident assistance teams, and nonprofit organizations. Throughout the assistance process, these diverse actors form a collaborative network characterized by a clear division of labor, resource sharing, and dynamic evolution to achieve common objectives.

Furthermore, the framework identifies specific action arenas, conceptualizing the "Five Major Assistance" categories—industrial, consumption, talent, employment, and educational assistance—as concrete action arenas. These arenas serve as the physical and social spaces where policy instruments are precisely deployed, functioning as the core arenas where SOEs fulfill their obligations and directly contribute to the emancipation and development of rural productive forces. Finally, the dimension of Empowerment Mechanisms comprises ten policy instruments (from Capital Investment to Media Publicity). Through these multifaceted approaches, SOEs effectively activate the endogenous developmental momentum of recipient communities, facilitating a paradigm shift from a reliance on external resource injections toward genuine labor liberation and self-sustaining rural development aligned with the strategic trajectory of the Fifteenth Five-Year Plan (2026-2030).

### 3.4. Saturation test

Theoretical saturation is reached when continued data collection no longer yields new significant attributes or logical refinements [10]. To ensure rigor, this study reapplied coding procedures to five reserved cases. The results showed no new significant concepts, confirming that the "Collaborative Subject-Action Arena-Empowerment Mechanism" model has reached theoretical saturation (Figure 1).



**Figure 1.** The "collaborative subject-action arena-empowerment mechanism" analytical framework of SOE responsibility fulfillment guided by party building

## 4. Examination of dilemmas

### 4.1. The oscillation between political mandates and market imperatives

SOEs encounter a structural dilemma rooted in the tension between their dual institutional logics: balancing state-mandated political obligations with market-driven developmental imperatives. While group-level corporations prioritize national strategic objectives like rural revitalization, their subsidiaries—facing direct market competition—often marginalize assistance initiatives due to production and operational pressures. As one interviewee noted: "The group corporation prioritizes preserving and increasing the value of state assets... but subsidiaries are less enthusiastic because they must contend with their own production and operational pressures" (20250205XY).

This tension is fundamentally driven by a deviation in the "Political Achievement Perspective" (*Zhengjiguan*). Afflicted by administrative short-termism, SOE managers and grassroots cadres frequently favor capital-intensive projects that yield rapid, highly visible political capital [11]. Consequently, rigorous feasibility cycles are compromised, and the long-term sustainability of responsibility fulfillment is neglected, eroding the foundational trust among SOEs, local governments, and rural communities.

### 4.2. Cognitive friction and agency misalignment among collaborative subjects

Coordination impasses frequently stem from the structurally conflicting objectives of diverse stakeholders. Primarily, SOEs struggle to deeply embed social responsibilities into their core value chains, generating friction between market logic and state mandates. This misalignment precipitates project-level friction with local authorities, who frequently relegate SOEs to the role of passive financiers, diverting vital aid toward bureaucratic overhead or highly visible political vanity projects (20250419YG).

Furthermore, the top-down logic of resource allocation risks marginalizing the farmers themselves. This leads to a "de-subjectivation" of the rural labor force, stifling grassroots value resonance and cultivating a culture of passive dependency [12]. Without a genuine sense of ownership, villagers often abandon subsidized projects, nullifying initial capital injections (20250419YG). This grassroots apathy is critically exacerbated by "elite capture", wherein local entrepreneurs misappropriate resources, further eroding the foundation for multi-stakeholder co-governance.

#### 4.3. Structural mismatch between assistance modalities and action arenas

Current SOE assistance often suffers from a simplistic, uniform methodology that hinders the precise coupling of resources. A distinct bias exists toward tangible, easily quantifiable inputs such as industrial and consumption support, while critical intangible investments in capacity building—such as talent cultivation and educational empowerment—remain structurally underfunded. This macro-level imprecision is compounded by policy cycle transitions, creating volatile expectations regarding future strategic pathways (20250322WH).

The fundamental root cause is the absence of comprehensive legal frameworks and long-term strategic guidance [13]. Furthermore, profound implementation inconsistencies persist due to fragmented governance. Segmented bureaucratic structures cultivate entrenched information silos, preventing policy tools from being effectively integrated across regions, which contradicts the holistic requirements of high-quality development as envisioned in the Fifteenth Five-Year Plan.

#### 4.4. Exhaustion of internal and external drivers for responsibility fulfillment

The momentum for sustained responsibility fulfillment is constrained by organizational and motivational deficits. Internally, CSR functions suffer from organizational marginalization, often relegated to administrative or publicity divisions with limited resource allocation priority (20250414XP). This is exacerbated by structural execution barriers and a weak external ecosystem lacking green and brand premiums.

The root of this stagnation lies in flawed oversight and incentive compatibility structures. Bureaucratic compartmentalization restricts cross-domain supervision, while performance evaluation frameworks disproportionately reward short-term, highly visible metrics [14], neglecting multidimensional or third-party assessments. Most critically, the erosion of positive career incentives and fault-tolerance mechanisms severely dampens the intrinsic motivation of frontline cadres. The stagnation of career advancement for long-serving aid workers profoundly undermines their commitment to sustainable grassroots innovation (20250419LR).

## 5. Optimization pathways

### 5.1. Establishing a value consensus for SOE responsibility fulfillment

To navigate the oscillation between political mandates and market imperatives, it is essential to leverage the advantages of Party-building guidance to reshape the value core of the SOE responsibility community. Primary to this optimization is the strengthening of Party organizations as the "command center" for policy alignment. By leveraging vertical administrative mobilization, the state can guide SOEs toward a strategic synthesis of social value and economic returns, establishing a modern "Political Achievement Perspective" (*Zhengjiguan*) that mitigates the risks of developmental myopia and remains anchored in the people-centered philosophy of Marxist theory. Furthermore, the efficacy of responsibility fulfillment depends on a sophisticated value dissemination network. This requires an integrated media approach to amplify policy discourse while employing categorical targeting to ensure communication strategies resonate with the distinct

perspectives of cadres, local elites, and villagers. Finally, the sustainability of this value consensus necessitates its integration into formal institutional arrangements. By embedding value guidance into routine supervision and performance assessment systems, stakeholders can ensure that the transition from profit-seeking to public value creation is both systemic and evaluable.

### 5.2. Creating a responsibility inventory for multi-stakeholder synergy

Clarifying the nexus of rights and duties is foundational to resolving cognitive misalignments among stakeholders. First, developing a context-specific responsibility inventory. A dynamically adaptable guiding inventory must be formulated to delineate stakeholder roles. This process, coordinated by State-owned Assets Supervision Departments, should integrate practical experiences from grassroots functional systems with rigorous academic classification principles. By involving both local governments and SOEs, this inventory can clarify guiding principles, operational tasks, and inter-agency relations through a pragmatic and iterative adjustment process. Second, fostering robust village-enterprise synergies: At the implementation level, grassroots governments should architect platforms for collaboration and initiate joint Party-building activities to enhance resource synchronization and mutual oversight. Simultaneously, resident assistance cadres should pursue "deep local embeddedness": By leveraging regular visitations, cultural co-organization, and informal communication, cadres can cultivate social capital and trust with the "Two Committees", local elites, and villagers. These efforts are vital to dismantling information silos, preventing elite capture, and consolidating the social foundation for pluralistic co-governance.

### 5.3. Enhancing the precise alignment of assistance modalities and action arenas

To resolve policy fragmentation and resource misalignment, a comprehensive coordination mechanism must be institutionalized. First, strengthening vertical inter-departmental synergy: High-level political steering via the Central Leading Group for Rural Revitalization is crucial to synchronize the efforts of agricultural, financial, and state-asset regulatory bodies. Institutionalizing clear responsibility boundaries and interactive dialogue will significantly reduce institutional frictional costs. Second, optimizing horizontal spatial matching: Assistance models must be spatially calibrated to macro-regional strategies. Ecologically sensitive zones (e.g., the Yellow River Basin) require "soft" interventions like green empowerment; innovation hubs (e.g., the Greater Bay Area) should prioritize high-end value chains and cultivating new quality productive forces; meanwhile, western and revolutionary base areas demand sustained industrial and employment collaboration. Third, leveraging digital empowerment: Deploying AI and big data to construct cross-regional platforms is essential. This digital infrastructure enhances allocation precision, ensuring interventions are dynamically tailored to the specific factor endowments of recipient localities, thereby aligning the assistance trajectory with the high-quality development goals of the Fifteenth Five-Year Plan (2026-2030).

### 5.4. Optimizing assessments to energize responsibility fulfillment

Ensuring the sustainable momentum of responsibility fulfillment necessitates a paradigm shift in regulatory oversight and incentive structures. Primarily, a penetrative oversight network must be established to dismantle administrative silos and eliminate regulatory blind spots. This structural reform must be coupled with robust social accountability mechanisms, leveraging diverse feedback channels to guarantee transparency and public trust. Furthermore, the performance assessment framework must pivot toward long-term developmental efficacy. By extending evaluation cycles and discarding superficial metrics of political achievement, organizations can prioritize authentic social value. This requires institutionalizing cross-stakeholder assessments and a grassroots "veto power" to guarantee community alignment. Ultimately, sustaining frontline

momentum hinges on robust fault tolerance and positive incentives. Cultivating a safe space for grassroots innovation, backed by substantive career advancement and resource prioritization, is vital to unleashing the intrinsic motivation of assistance cadres, effectively facilitating the transition from external resource injection to self-sustaining rural development and labor liberation.

## 6. Conclusion

This study systematically investigates the structural dilemmas and practical optimization pathways of SOE responsibility fulfillment within the context of comprehensive rural revitalization. By applying procedural grounded theory, we construct a "Collaborative Subject-Action Arena-Empowerment Mechanism" analytical framework guided by Party building. Moving beyond traditional Western "state-society" binary models, this research provides a nuanced understanding of cross-sectoral synergy embedded in the unique Chinese governance context. Our analysis first identifies that current assistance initiatives are constrained by the tension between political mandates and market imperatives, cognitive misalignments among stakeholders, structural mismatches between assistance modalities and action arenas, and insufficient internal and external momentum for sustained responsibility fulfillment. In response to these bottlenecks, we propose a systematic optimization paradigm. By forging a value consensus anchored in a people-centered philosophy, institutionalizing dynamic responsibility inventories, ensuring the precise alignment of policy instruments with the diverse developmental needs of rural areas, and optimizing assessment mechanisms to invigorate institutional vitality, SOEs can effectively harmonize economic returns with social value. Ultimately, these pathways facilitate a paradigm shift from passive resource injection toward cultivating the endogenous developmental momentum of rural communities. While this study relies on qualitative case data, which limits the generalizability of our findings, future research could employ longitudinal tracking designs or quantitative methodologies to further validate the long-term efficacy of these empowerment mechanisms across diverse regional contexts.

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