

# ACE *the* CASE

挑战 赢得卓越

IMA（第十四届）  
校园管理会计案例大赛



## IMA（第十四届）校园管理会计案例大赛 全国总决赛案例

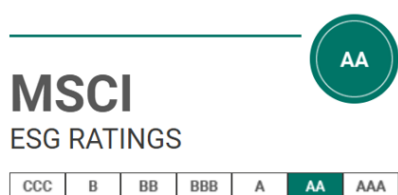
本案例版权归 IMA 所有，仅供本届大赛期间选手与评委使用。

## ESG 对标 ESG Benchmarking

（案例背景延续前期校内赛/区域赛/区域决赛案例情节）

海尔近些年在 ESG（环境、社会 and 治理）方面的努力及显著成绩，这些成果不仅获得了外界的广泛认可，还在 ESG 评级机构的评分中得到了具体体现。根据国际知名的 ESG 评级机构 MSCI 的评分显示，海尔智家凭借其持续在环境责任、社会责任与公司治理方面的杰出表现，已经连续四年实现了 ESG 评分的稳步提升。这一成绩不仅彰显了海尔在 ESG 领域的坚定承诺和卓越执行力，也为其在全球市场上赢得了众多消费者的青睐和信任。

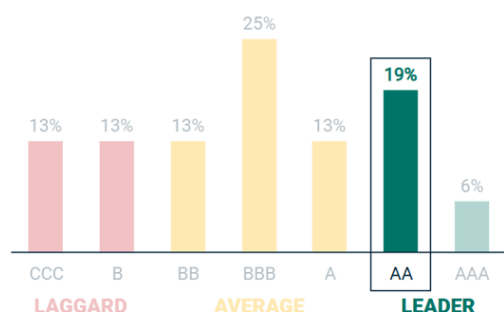
In recent years, Haier has made significant efforts and achieved notable results in ESG (Environmental, Social, and Governance) practices. These accomplishments have received widespread external recognition and are specifically reflected in the ratings of ESG rating agencies. According to the ratings from the internationally renowned ESG rating agency MSCI, Haier Smart Home has achieved a steady improvement in its ESG score for four consecutive years, thanks to its outstanding performance in environmental responsibility, social responsibility, and corporate governance. This achievement not only underscores Haier's strong commitment and exceptional execution in the ESG field but also has earned it the favor and trust of numerous consumers in the global market.



Haier Smart Home is a **leader** among 74 companies in the **household durables industry**.

### ESG Rating distribution in relation to industry peers

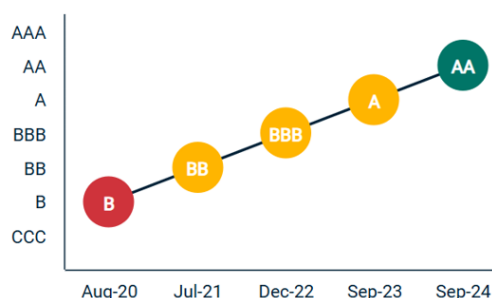
Universe: Household Durables, (74 companies)



Haier Smart Home was upgraded in September, 2024.

### ESG Rating history

MSCI ESG Rating history data over the last five years or since records began.



除了深入研究和优化自身的 ESG（环境、社会 and 治理）实践，Ada 的团队还需放眼全球，密切关注并学习最顶尖行业中的 ESG 标杆企业，以实现海尔 ESG 水平的持续提升。在这个过程中，索尼公司无疑是一个值得借鉴的典范。索尼在 ESG 方面的卓越表现使其在家电和电子行业中脱颖而出，其评分始终名列前茅。Ada 希望通过深入分析并对标索尼的 ESG 实践，汲取其成功的经

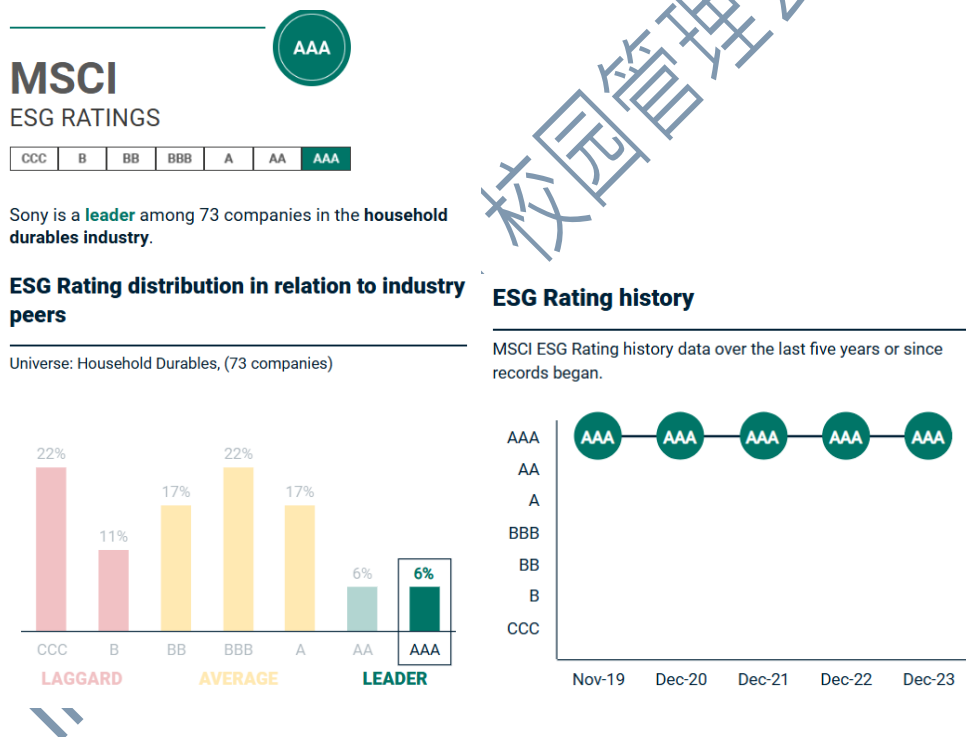
## IMA（第十四届）校园管理会计案例大赛 - 全国总决赛案例

验和做法，为海尔的 ESG 实践提供宝贵的参考和启示，从而推动海尔在 ESG 领域取得更大的进步。在选取 ESG 对标企业时，Ada 的同事提出了这样的观点，他们认为：海尔的 ESG 对标企业不一定非要局限在家电行业。

In addition to thoroughly researching and optimizing its own ESG practices, Ada's team should look globally and learn from leading ESG benchmark companies to continuously improve Haier's ESG performance. Sony, with its outstanding ESG performance, stands out in the home appliance and electronics industry and is a prime example to consider. Ada hopes to analyze and benchmark Sony's ESG practices to draw valuable insights and experiences for Haier, thereby driving further progress in ESG. Furthermore, Ada's colleagues have suggested that Haier's ESG benchmark companies do not need to be confined to the home appliance industry alone.

确实，各个行业都有在 ESG 实践方面表现卓越的企业，这些企业可能拥有独特的经验和策略，值得我们深入学习和借鉴。因此，除了家电企业，我们还应该广泛考察其他行业中 ESG 优秀实践的企业，以便为海尔的 ESG 实践提供更全面、更丰富的参考和启示。

Absolutely. Exploring ESG practices across different industries can offer valuable insights and innovative strategies that might not be immediately evident within the home appliance sector alone. By studying successful practices from a wide range of sectors, Haier can gain a broader perspective and implement more effective ESG strategies, enhancing its overall performance and impact.



### 问题 1:

对标分析：基于对标企业（施耐德电气）的可持续报告、气候报告以及其他公开资料，分析海尔智家如何吸取先进 ESG 实践经验，优化自身 ESG 管理。请给出你的提议。

#### Question 1:

Based on the sustainability reports, climate disclosures, and other publicly available information of the benchmark company (Schneider Electric), analyze how Haier Smart Home can learn the leading ESG practices to enhance and optimize its own ESG management. Please provide your recommendations.

### 问题 2:

## IMA（第十四届）校园管理会计案例大赛 - 全国总决赛案例

假设由你来负责海尔智家的循环经济的宣传活动，你的目标是推动公众和消费者对循环经济的认知和参与。你将如何设计相关活动方案？（请打开脑洞，将汇报现场作为表演的舞台）

### Question 2:

Assuming you are responsible for leading Haier Smart Home's circular economy promotional campaign, with the objective of enhancing public and consumer awareness and engagement in circular economy practices, how would you design the campaign activities? (Please think creatively and consider transforming the presentation setting into a performance stage.)

- 结束 -

- End -

IMA（第十四届）校园管理会计案例大赛