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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 区域决赛案例

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ESG 实践落地
ESG Practices
（案例背景延续前期校内赛/区域赛案例情节）

在重新评估海尔面临的 ESG 机遇和风险之后，接下来 Ada 需要密切关注、跟踪并监督企业的 ESG 执行情况，以确保这些措施能够有效地捕捉到相关 ESG 机遇并降低相关 ESG 风险。多年来，海尔在 ESG 领域持续深耕，陆续推出了多项具有创新性和实效性的 ESG 实践项目。以下列举出一些海尔在 ESG 方面的实践项目：

After reassessing the ESG opportunities and risks faced by Haier, Ada needs to closely monitor, track, and oversee the company's ESG implementation to ensure these measures effectively capture relevant ESG opportunities and mitigate associated ESG risks. Over the years, Haier has continuously delved into the ESG field, launching a series of innovative and practical ESG practice projects. Here are some examples of Haier's ESG initiatives:

1. 产品设计及生产 Product Design and Production

在产品设计及生产端，海尔开展产品层面的全周期碳足迹认证，为用户提供产品低碳环保额参考标准，提升企业绿色低碳品牌价值，引导低碳消费。海尔开发了智碳系统，接入了 50 余家工厂的组织碳排放数据，该系统根据不同产业工艺流程建立碳排放核算模型，按月进行工厂碳盘查，冰箱等产品的碳足迹 LCA（Life Cycle Assessment，生命周期评价）在线核算，为产品的绿色转型提供数据支撑。海尔集团旗下的天津海尔洗衣机工厂积极响应国家战略，率先制定家电行业特色的低碳可持续发展战略并打造绿色供应链体系，是国家绿色工厂、国家 2021 年度智能制造试点示范工厂，全球家电行业首家灯塔工厂及可持续灯塔工厂。该工厂制定了以 2020 年为基础年的 2025 年单位产值电耗目标，并围绕技术与工艺改进、废料减少、高效能源管理、绿色能源与能源回收再利用等升级策略开展低碳行动。2023 年，该工厂单位产值电耗下降 17%，单位产值废料下降 24%，单位产值水耗用量下降 30%，单位产值天然气耗用量下降 39%。

In the area of product design and production, Haier has implemented full-cycle carbon footprint certification for its products, providing users with low-carbon and environmentally friendly reference standards and enhancing the company's green and low-carbon brand value while guiding low-carbon consumption. Haier has developed the Smart Carbon System, which integrates organizational carbon emission data from over 50 factories. This system establishes carbon emission accounting models based on different industry processes, conducts monthly carbon audits of factories, and performs online carbon footprint Life Cycle Assessments (LCA) for products such as refrigerators, offering data support for the green transformation of products. Haier Group's Tianjin Haier Washing Machine Factory has actively responded to national strategies by pioneering a low-carbon sustainable development strategy tailored to the home appliance industry and establishing a green supply chain system. It is recognized as a National Green Factory, a National 2021 Smart Manufacturing Pilot Demonstration Factory, and the first Lighthouse Factory and Sustainable Lighthouse Factory in the global home appliance industry. This factory set a target for unit energy consumption based on the year 2020 for 2025 and has undertaken low-carbon actions focused on technology and process improvements, waste reduction, efficient energy management, green energy, and energy recovery and reuse. In 2023, the factory reduced unit energy consumption by 17%, unit waste by 24%, unit water usage by 30%, and unit natural gas consumption by 39%.

此外，海尔积极推动产学研合作。海尔集团旗下子公司卡奥斯与山东大学展开战略合作，以家电产品碳足迹标准研究为“落脚点”，双方将利用互联网+能源管理+区块链技术，共同对家电产品进行碳足迹研究，建立产品碳标签及碳足迹数据库；打造绿色供应链体系，搭建前沿绿色技术研发和推广应用新平台，形成碳足迹、零碳技术的行业示范和标准；开辟“双碳”技术国际交流合作新窗口，共同形成国内有影响力的碳中和路径实施创新示范高地。同时，海尔持续加强科研投入，谋求以技术创新降低产品的碳排放。

In addition, Haier actively promotes industry-academia-research collaborations. Haier Group's subsidiary, CAOS, has entered into a strategic partnership with Shandong University, focusing on the research of carbon footprint standards for home appliance products. The collaboration will leverage Internet+ energy management+ blockchain technology to jointly study the carbon footprint of home appliance products and establish a product carbon label and carbon footprint database. They aim to create a green supply chain system, develop and apply cutting-edge green technologies, and set industry standards and demonstrations for carbon footprints and zero-carbon technologies. This partnership will also open new avenues for international exchange and cooperation on "dual carbon" technologies, collectively forming a high-impact domestic innovation demonstration hub for carbon neutrality implementation. Meanwhile, Haier continues to strengthen its investment in research and development, seeking to reduce product carbon emissions through technological innovation.

2. 废旧家电回收 Recycling of Old Appliances

废旧家电处理是一个涉及环保、资源回收和循环经济的重要行业，在我国面临诸多挑战。在家电回收渠道方面，面临的痛点是回收渠道的不足。随着城市化进程的加速，传统的回收方式如线下市场和个体回收商在一、二线城市逐渐减少，使得消费者难以找到便捷、可靠的回收途径。此外，废旧家电的回收价格普遍偏低，市场定价机制的不透明加剧了消费者与回收企业之间的信息不对称，削弱了市场信任度。这种现状与消费者对家电残值的较高期望存在较大差距，从而导致许多消费者不愿意出售废旧家电，进而加剧了废旧家电的闲置问题，并引发了非法丢弃等环境问题。

The recycling of old appliances is an important industry involving environmental protection, resource recovery, and the circular economy, and it faces many challenges in China. One major issue in appliance recycling channels is the insufficient availability of these channels. As urbanization progresses, traditional recycling methods such as offline markets and individual recyclers are decreasing in first- and second-tier cities, making it difficult for consumers to find convenient and reliable recycling options. Additionally, the recycling prices for old appliances are generally low, and the lack of transparency in market pricing mechanisms exacerbates the information asymmetry between consumers and recycling companies, undermining market trust. This situation significantly contrasts with consumers' high expectations for the residual value of appliances, leading many consumers to be unwilling to sell their old appliances, which in turn exacerbates the problem of idle old appliances and contributes to environmental issues such as illegal dumping.

海尔在废旧家电回收端积极落实《关于鼓励家电生产企业开展回收目标责任制行动的通知》，加快完善废旧家电回收的再循环生态体系。为了更有效地实现这一目标，海尔构建了一个集成“合作方、线上平台与线下渠道”的全方位废旧家电再循环生态网络，这一举措显著提升了废旧家电回收的便捷性与整体效率。

Haier actively implements the "Notice on Encouraging Home Appliance Manufacturers to Carry Out Recycling Target Responsibility System Actions" and accelerates the improvement of the recycling ecosystem for old appliances. To achieve this more effectively, Haier has built a comprehensive recycling

ecosystem network that integrates "partners, online platforms, and offline channels." This initiative significantly enhances the convenience and overall efficiency of old appliance recycling.

海尔携手第三方合作伙伴共同提供回收、维修、翻新及再制造电子废弃物的服务。海尔依托 3.2 万家线下门店、10 万余名服务兵、100 余个物流配送中心，积极践行生产者责任延伸制，实现废旧家电的“保质、保真”拆解。回收区域已覆盖全国 25 个省/自治区/直辖市、377 个地级市及超过 2,600 个区县。2023 年度海尔通过各渠道回收废旧家电超 674 万台，同比增长 10%。

Haier collaborates with third-party partners to provide services for the recycling, repair, refurbishment, and remanufacturing of electronic waste. Leveraging its network of 32,000 offline stores, over 100,000 service personnel, and more than 100 logistics distribution centers, Haier actively practices the extended producer responsibility system, ensuring "quality and authenticity" in the dismantling of old appliances. The recycling coverage extends to 25 provinces/municipalities/administrative regions, 377 prefecture-level cities, and over 2,600 districts/counties across China. In 2023, Haier recycled over 6.74 million old appliances through various channels, representing a 10% increase compared to the previous year.

海尔专门打造了“海鲸回收”线上服务平台，该平台专注于家电全品类绿色回收，致力构建“全民低碳环保，共享碳普惠交易”的回收垂直类平台，并逐步完善用户的权益体系，以碳积分的形式记录用户的绿色减碳行为，积极引导消费者趋向绿色消费等行为，共同为环保事业贡献力量。同时，海尔还通过线下门店及卖场等渠道为用户提供多个电子废弃物回收点，鼓励消费者就近参与以旧换新，积极履行生产者责任，推动减碳环保。

Haier has specifically created the "Haijing Recycling" online service platform, which focuses on the green recycling of all types of home appliances. The platform aims to build a vertical recycling platform centered on "universal low-carbon environmental protection and shared carbon-inclusive transactions" and is gradually enhancing the user rights system. It records users' green and carbon-reducing behaviors in the form of carbon credits and actively guides consumers towards green consumption. Additionally, Haier provides multiple electronic waste recycling points through offline stores and sales venues, encouraging consumers to participate in appliance exchanges locally, actively fulfilling producer responsibilities, and promoting carbon reduction and environmental protection.

3. 废旧家电拆解及再利用 Dismantling and Reuse of Old Appliances

在拆解链条领域，正规拆解企业在运营过程中也遭遇了显著挑战，其中最突出的是高昂的拆解成本，这涉及了人力、物流运输以及严格的环保处理等多个环节。与此同时，非法拆解企业因忽视环保规范，其经营成本相对较低，从而在价格竞争中占据优势，这给正规拆解企业带来了不小的压力。尽管国家已经实施废弃电器电子产品处理基金政策，意在通过定额补贴来扶持拆解企业，但补贴标准的下调、审核周期长以及资金发放滞后等因素，无疑给正规拆解企业带来了资金周转层面的压力。

In the dismantling sector, legitimate dismantling enterprises face significant challenges, with the most prominent being high dismantling costs, which involve labor, logistics, and strict environmental processing. At the same time, illegal dismantling enterprises, by neglecting environmental regulations, have lower operational costs and thus gain a competitive advantage in pricing, putting considerable pressure on legitimate dismantling companies. Despite the implementation of the Waste Electrical and Electronic Equipment (WEEE) Fund policy by the government to support dismantling enterprises through fixed subsidies, factors such as reduced subsidy standards, long review cycles, and delayed fund disbursement undoubtedly place financial pressure on legitimate dismantling enterprises.

IMA（第十四届）校园管理会计案例大赛 - 区域决赛案例

海尔在青岛莱西建设的海绿源再循环互联工厂是全球家电行业首家融合回收、拆解和再生为一体的再循环互联工厂，该工厂旨保障废旧家电正规化、合法化拆解，同时在绿色、智能化、数字化、大数据核查、价值循环方面实现 5 个首创，成为真正意义上的再循环经济的实践者，为行业的可持续发展树立了标杆。海尔绿色再循环互联工厂已建成了多条冰箱、电视机、空调、洗衣机拆解线，并配备了小家电拆解线的综合功能，拥有年拆解能力 330 万台产品的产能，并预计将在 2024 年拆解电视机、冰箱等家电产品达 130 余万台。

Haier's Hai Green Source Recycling and Interconnected Factory, built in Laixi, Qingdao, is the world's first recycling and interconnected factory in the home appliance industry that integrates recycling, dismantling, and regeneration. The factory ensures the standardized and legal dismantling of old appliances while achieving five innovations in green practices, smart technology, digitalization, big data verification, and value circulation, setting a benchmark for sustainable development in the industry. The Haier Green Recycling and Interconnected Factory has established multiple dismantling lines for refrigerators, televisions, air conditioners, and washing machines, as well as a comprehensive function for small appliance dismantling. It has an annual dismantling capacity of 3.3 million units and is expected to dismantle over 1.3 million home appliances, including televisions and refrigerators, in 2024.

在再生环节，海尔通过废旧家电的拆解，可提取包括塑料、贵金属等在内的多品类材料，为资源的高效循环利用提供了有力支持。其中塑料已实现 100% 再利用，2023 年度实现了塑料循环再利用 20,092 吨。海尔依据相关技术规范对再生塑料、金属等材料进行加工再制造，确保再制造产品安全可靠。海尔持续投入对再循环材料的研发，与高校、科研院所建立“政—产—学—研”再循环研究支持体系，探索原材料的全生命周期管理，提高产品再生材料使用率。

In the regeneration phase, Haier supports the efficient recycling of resources by dismantling old appliances to extract various materials, including plastics and precious metals. Plastics have achieved 100% reuse, with 20,092 tons of plastic being recycled in 2023. Haier processes and remanufactures recycled plastics and metals according to relevant technical standards to ensure the safety and reliability of remanufactured products. Haier continues to invest in the research and development of recycling materials, establishing a "government-industry-academia-research" support system with universities and research institutions to explore the full lifecycle management of raw materials and increase the usage rate of recycled materials in products.

以上列举的项目均产生了很好的实践效果。Ada 关注的则是这些项目是否足以捕捉 ESG 机遇，或降低 ESG 风险。

The projects listed above have all yielded positive practical results. Ada is concerned with whether these projects are sufficient to capture ESG opportunities or mitigate ESG risks.

问题 1:

针对已梳理出的 ESG 机遇和风险，案例中列出的 ESG 实践项目如何捕捉了这些机遇或降低了这些风险？除了案例中列出的项目，你认为海尔智家还可以通过哪些方式提升 ESG 水平？

Question 1:

Based on the identified ESG opportunities and risks, how do the ESG initiatives outlined in the case study capture these opportunities or mitigate these risks? In addition to the initiatives mentioned in the case study, what other approaches do you think Haier Smart Home could adopt to enhance its ESG performance?

问题 2:

根据公开披露的信息，结合你的判断，海尔智家在实施以上 ESG 项目和举措时，可能会遇到哪

些困难？

Question 2:

Based on publicly disclosed information and your own judgment, what challenges might Haier Smart Home face in implementing the aforementioned ESG initiatives and measures?

问题 3:

你认为海尔智家应该采用哪些方式解决以上困难，从而确保 ESG 措施的有效落地？

Question 3:

What approaches do you think Haier Smart Home should adopt to overcome the above challenges and ensure the effective implementation of its ESG initiatives?

注：在回答以上三个问题时，请优先关注产品循环利用这个课题，并适当延生到其他相关课题

Note: When addressing the three questions above, please prioritize the topic of product recycling and appropriately extend the discussion to other related areas.

- 结束 -

- End -