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Public Management and Administration Department

QUALIFICATION WORK

Education Degree - Master

**on: ANTI-CRISIS MANAGEMENT OF THE HEALTH
CARE INSTITUTION**

Completed: student of
073 «Management» (EP «Administrative
Management»)

ZENG WEICHENG

Supervisor

Tetiana Kharchenko
Doctor of Public Administration, Associate
Professor

Reviewer

Habib Usman Abraham
Master of Administrative management

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Head of Department
« ____ » _____ 20

TASK

on qualification work for student

Zeng Weicheng

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2. Deadline for student completed project (work)

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3. Background to the project (work):

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4. Contents of settlement and explanatory notes (the list of issues to develop):

They analyze the actual problems of anti-crisis management in health care institutions. Defined the theoretical basis of the health care institution. Analyzed the strategic charitable donation in the anti-crisis management system of Aier Eye Hospital Group. The justification of strategic planning in the anti-crisis management system of Aier Eye Hospital Group, provided expansion of the areas of external and internal factors influence the anti-crisis management system of Aier Eye Hospital Group. It developed a framework for analyzing anti-crisis management in health care institutions.

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№	Title the stages of the degree project (work)	Date of performance project stages	Note
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2	Selection and analysis of literary sources, the preparation of the first theoretical chapter	January - February 2024	done
3	Preparation and presentation of draft of the first chapter of the thesis	March - April 2024	done
4	Collection and processing of factual material, synthesis analysis of application issues in the enterprise	May 2024	done
5	Making the theoretical part of the thesis, summarizing the analytical part	June 2024	done
6	Design options improve the research problem	July 2024	done
7	Completion of the project part of the thesis, design chapters	August – November 2024	done
8	Previous work and its defense review	December 2024 – January 2025	done
9	Checking the authenticity of the thesis	February 2025	done
10	Deadline for student completed the thesis	10 March 2025	done
11	Defense of the thesis	24 March 2025	done

Student	_____	<i>Zeng Weicheng</i>
	(signature)	
Supervisor of science work	_____	<i>Tetiana Kharchenko</i>
	(signature)	
Authentication performed	_____	<i>Nadiia Baranik</i>
	(signature)	
Checking the authenticity conducted. Thesis allowed to defense	_____	<i>Svetlana Lukash</i>
	(signature)	

SUMMARY

**Zeng Weicheng. Anti-crisis management of the health care institution.
Master's thesis in the specialty 073 «Management», EP «Administrative
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According to the analysis, strategic charitable donation management refers to a management strategy for the effective implementation of the strategic charitable donations of enterprises, which can be regarded as the content of the operational management level in enterprise management, including various management activities such as fund management, financial management, talent management, project management, and brand management of charitable donations. In recent years, Aier Eye Hospital has continuously improved the level of strategic charitable donation management, and its public welfare and charitable activities have achieved good results, but from the perspective of development, there are still some shortcomings. In this study, the author has widely collected literature and materials on the above management aspects, conducted in-depth research in Aier Eye Hospital and related units, and held discussions with relevant staff to sort out, analyze, and summarize several problems in the strategic charitable donation management of Aier Eye Hospital and their causes.

Talent is the core competitiveness of enterprise development. Aier Eye Hospital takes "respecting employees" as its primary value, effectively protects the rights and interests of employees, provides diversified salary benefits and incentive mechanisms, improves the talent training system, and is committed to creating a co-creation, win-win and shared working environment for employees to achieve employees and empower corporate development. Aier Eye Hospital is full of talents in corporate management and ophthalmology, and the lively talent situation provides a continuous and powerful driving force for the development of the company. However, the talent construction in the field of public welfare and charity is relatively insufficient, and there is a shortage of professional talents in strategic charity donation management.

From the perspective of corporate development, the profits of enterprises directly affect the amount of charitable donations. According to the company's profitability and donation amounts disclosed by the 2022 Shanghai and Shenzhen 300 listed companies, it can be seen that the net profit of listed companies is positively correlated with the donation amount of listed companies. Among the companies with lower net profits, the gap in donation amounts is greater than that of the companies with higher net profits. This shows that companies with higher net profits are more inclined to donate funds that account for a higher proportion of net profits as a whole. From the perspective of the industry in which the company is located, the proportion of donations to net profits of companies in different industries varies greatly. For example, in 2021, the average level of donations of listed companies in the health and social work industry was the highest, reaching 5.04%; the average donation level in the culture, sports and entertainment industry was relatively high, with donations accounting for 2.35% of net profits.

Keywords: strategic charitable donation management, talent management, net profits, anti-crisis management system.

АНОТАЦІЯ

**Цзен Веічен. Антикризове управління закладом охорони здоров'я.
Магістерська робота за спеціальністю 073 "Менеджмент", ОП
"Адміністративний менеджмент" СНАУ, Суми-2025 - Рукопис.**

Відповідно до аналізу, стратегічне управління благодійними пожертвуваннями означає стратегію управління для ефективної реалізації стратегічних благодійних пожертвувань підприємств, яку можна розглядати як зміст рівня оперативного менеджменту в управлінні підприємством, включаючи різноманітні управлінські дії, такі як управління фондами, фінансовий менеджмент, управління талантами, управління проектами та бренд-менеджмент благодійних пожертвувань. Протягом останніх років мережа офтальмологічних клінік AIER постійно вдосконалювала рівень стратегічного управління благодійними пожертвуваннями, і її діяльність у сфері громадського добробуту та благодійності досягла хороших результатів, але з точки зору розвитку все ще є деякі недоліки.

Талант є основою конкурентоспроможності розвитку підприємства. В мережі офтальмологічних клінік AIER вважають «повагу до працівників» своєю основною цінністю, ефективно захищає права та інтереси працівників, забезпечує диверсифіковані виплати заробітної плати та механізми заохочення, покращує систему навчання талантів і прагне створювати спільне, взаємовигідне та спільне робоче середовище для співробітників, щоб досягти своїх співробітників і розширити можливості корпоративного розвитку. Мережа офтальмологічних клінік AIER сповнена талантів у сфері корпоративного управління та офтальмології, і жвава ситуація з талантами забезпечує постійну та потужну рушійну силу для розвитку компанії. Однак формування талантів у сфері суспільного добробуту та благодійності є відносно недостатнім, і існує дефіцит професійних талантів у стратегічному управлінні благодійними пожертвуваннями.

З точки зору корпоративного розвитку, прибуток підприємств безпосередньо впливає на розмір благодійних пожертвувань. Відповідно до прибутковості компанії та сум пожертвувань, оприлюднених компаніями, зареєстрованими на біржі 2022 Шанхая та Шеньчжєня 300, можна побачити, що чистий прибуток компаній, зареєстрованих на біржі, позитивно корелює з сумою пожертвувань компаній, зареєстрованих на біржі. Серед компаній із нижчим чистим прибутком розрив у розмірах пожертвувань більший, ніж у компаній із вищим чистим прибутком. Це показує, що компанії з вищим чистим прибутком більш схильні жертвувати кошти, які становлять більшу частку чистого прибутку в цілому. З точки зору галузі, в якій розташована компанія, частка пожертвувань у чистому прибутку компаній у різних галузях значно відрізняється. Наприклад, у 2021 році середній рівень пожертвувань зареєстрованих компаній у галузі охорони здоров'я та соціальної роботи був найвищим і становив 5,04%; середній рівень пожертвувань у сфері культури, спорту та індустрії розваг був відносно високим, пожертви становили 2,35% чистого прибутку/

Ключові слова: стратегічне управління благодійними пожертвуваннями, управління талантами, чистий прибуток, система антикризового управління.

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INTRODUCTION

Relevance of the topic. Medical quality and medical safety are the lifeline of hospital development. The first priority of any hospital is to win the trust and recognition of the majority of patients with good medical quality, technology and services. In recent years, Aier Eye Hospital has placed medical quality as a top priority and has established a quality management system that includes 18 core medical systems. At the same time, it has tried its best to introduce high-level ophthalmology experts and help existing ophthalmology talents improve their professional capabilities; and match medical resources and diagnosis and treatment tasks through a hierarchical diagnosis and treatment system. Aier Eye Hospital's multi-pronged measures are indeed beneficial to improving the quality of diagnosis and treatment and ensuring "excellent medical skills".

Aier Eye Hospital has continuously pioneered and innovated in the field of ophthalmic research and promoted the construction of "digital ophthalmology". It has always been at the forefront of ophthalmic professional technology. In 2021, Aier Eye Hospital launched the "Smart Eye Health" project, which was led by Aier Eye Hospital and the Institute of Computing Technology of the Chinese Academy of Sciences, and participated by the Institute of Information Engineering of the Chinese Academy of Sciences, the Computer Network Information Center of the Chinese Academy of Sciences, and other units. It is the only regional key project of the Science and Technology Service Network Plan of the Chinese Academy of Sciences in Hunan Province in 2020. The project aims at the prevention and treatment of basic eye diseases and the prevention and control of myopia in adolescents. It will build an intelligent eye health system based on the eye health big data platform to effectively solve the current problems of the shortage of professional ophthalmologists in China, the lack of medical resources in grassroots hospitals, backward medical skills, and the large amount of film reading by doctors, and greatly improve the efficiency and accuracy of doctors' clinical diagnosis. On the other hand, the project will also bring important value to the development of science and technology in cutting-edge fields such as drug research

and development, multi-center research, and digital ophthalmology.

Aier Eye Hospital's advanced and developed medical technology provides a good technical guarantee for the development of public welfare and charity activities. Although Aier Eye Hospital performs free surgery for many disadvantaged groups in public welfare and charity activities, the quality requirements for surgery should be the same as those for paid treatment, and no discounts can be made, otherwise it will have a great impact on the image of the hospital.

In comparison, Aier Eye Hospital's current investment in technology in the strategic charity sector is relatively effective. It is recommended that it design an information-based integrated management platform for public welfare and charity, design subsystems for charity fund management, project management, partner management, anti-crisis management, volunteer management, etc. as needed, improve management efficiency, and promote the standardization and intelligence of charity donation management.

The purpose and objectives of the study. The purpose of the study is to analyze the actual problems of the anti-crisis management of health care institutions.

First, strong strategic awareness. Strategic charitable donations serve the overall development strategy of enterprises, with the aim of building the future competitive advantages of enterprises, including resource advantages, environmental advantages, capability advantages, industrial advantages, etc., and ultimately achieve three "integrations": charitable activities are integrated with corporate strategies, charitable activities are integrated with national strategies, and economic benefits are integrated with social benefits.

Second, comprehensive benefits are excellent. Strategic philanthropy pursues the effective allocation of charitable resources, pays attention to the cost-effectiveness ratio of charitable investment, and pursues the best results at the lowest cost. Of course, this result is not necessarily economic benefit, but also includes social benefits.

Third, good social response. Strategic philanthropy can effectively achieve the unity and balance of "profit" and "righteousness". It is different from narrow cause-based marketing, nor is it a way of seeking corporate self-interest under the guise of

charity or public welfare. Enterprises can effectively improve the competitive environment through strategic philanthropy, meet people's yearning for a better life, and win wide acclaim from the society.

The object of the study is to improve the system of anti-crisis management of the health care institution.

The subject of research is the system of improvement of the system of anti-crisis management of the health care institution and practical recommendations for relevant fields.

Research methods: This study uses a multi-methodological research framework. Logical generalization and analysis in the study of literary sources on the topic of the study. Comparative analysis – in the study of components of anti-crisis management of the health care institution. Grouping – when selecting homogeneous groups on the basis of division of the management system into subsystems and when combining the investigated subsystems into private groups on the basis of their essential features. Tabular means reflecting various approaches to disclosure of components of the system of anti-crisis management of the health care institution.

The database includes scientific research achievements of scientists at home and abroad in problem areas, national statistical report data, world statistical report data, publication of official and scientific journals, report information of enterprise manufacturers, and information of international and Chinese science time conferences.

Scientific novelty of the results is a formation of the framework for the analysis of external and internal factors influence the anti-crisis management system.

The practical significance of the results is forming a model for strategic planning in the anti-crisis management system.

The structure and scope of work. Qualification work consists of an introduction, three chapters, conclusions and suggestions, a list of references, which consists of 31 titles. The main text is placed on 77 pages of computer text, the work contains 4 tables.

CHAPTER 1

THE THEORETICAL BASIS OF THE ANTI-CRISIS MANAGEMENT OF THE HEALTH CARE INSTITUTION

In 1923, Olivier Shelton proposed the concept of corporate social responsibility. He believed that corporate social responsibility has moral factors and should include the responsibility to meet various human needs inside and outside the industry [1, p. 82]. Since then, many theoretical systems have been formed to prove the necessity and significance of corporate public welfare and charity from the perspective of social responsibility. The more representative ones are as follows. The first is the "three concentric circles theory", which believes that the social responsibility of enterprises can be divided into inner circle, middle circle, and outer circle to form three concentric circles [2, p. 37]. The second is Carroll's "pyramid" theory [3, p. 31]. The third is the "triple bottom line theory". John Elkington, president of SustainAbility in the UK, proposed the "triple bottom line" of economy, society and environment in 1997. Correspondingly, enterprises should bear the most basic economic responsibility, social responsibility and environmental responsibility [4, p. 12]. Despite various opinions, scholars unanimously agree that corporate social responsibility should take stakeholders into consideration, safeguard and enhance their legitimate rights and interests, and at the same time consider political, economic, cultural, technological, environmental and other aspects of influence to benefit society.

Hunt first proposed the concept of "strategic charitable behavior". The founder of the strategic charitable theory is the father of competitive strategy - Michael Porter. He was the first to creatively propose that enterprises should incorporate charitable behavior into corporate development strategies, use charitable donations to improve the competitive environment, and achieve the organic unity of corporate social goals and economic goals. He believes that corporate charitable activities can be analyzed from several aspects that are conducive to enhancing corporate competitive advantages. For example, in terms of production factors, strategic philanthropy can

provide enterprises with high-quality labor, improve R&D level, and improve work efficiency; in terms of demand conditions, strategic philanthropy can expand the market scale, improve market quality, and cultivate mature and high-quality customer groups; in terms of corporate strategy and competitive environment, strategic philanthropy is conducive to promoting more favorable policies at the government level and creating a better industry ecology, thereby optimizing the competitive environment; in terms of supporting industries and related industries, strategic philanthropy is conducive to promoting the development of related industrial groups and achieving growth in mutual benefit and win-win situations [5].

The introduction of strategic philanthropy theory provides a new perspective for corporate philanthropy practice and academic theoretical research. When making charitable donations, enterprises not only provide blood transfusion-style assistance, but also combine the enhancement of corporate value with the solution of social problems. This can not only improve economic benefits, enhance corporate reputation and brand value, and optimize the competitive environment, but also solve social problems and support major national strategies. In addition, it also creates a good social atmosphere and promotes social civilization and progress, ultimately forming a win-win situation for enterprises, governments, and society.

There are endless studies on strategic charitable donations in the academic community. Although the academic community has not given a strict and clear definition of the concept of "strategic charitable donations", scholars generally agree that the strategic charitable donations of enterprises pursue the unity of economic and social benefits of enterprises, which is conducive to enhancing the competitive advantage of enterprises.

Based on the above views, this article believes that strategic charitable donations refer to a charitable behavior in which enterprises incorporate charitable donations into their corporate development strategies, and should have the following characteristics:

First, strong strategic awareness. Strategic charitable donations serve the overall development strategy of enterprises, with the aim of building the future competitive advantages of enterprises, including resource advantages, environmental advantages,

capability advantages, industrial advantages, etc., and ultimately achieve three "integrations": charitable activities are integrated with corporate strategies, charitable activities are integrated with national strategies, and economic benefits are integrated with social benefits [6, p. 48].

Second, comprehensive benefits are excellent. Strategic philanthropy pursues the effective allocation of charitable resources, pays attention to the cost-effectiveness ratio of charitable investment, and pursues the best results at the lowest cost. Of course, this result is not necessarily economic benefit, but also includes social benefits.

Third, good social response. Strategic philanthropy can effectively achieve the unity and balance of "profit" and "righteousness". It is different from narrow cause-based marketing, nor is it a way of seeking corporate self-interest under the guise of charity or public welfare. Enterprises can effectively improve the competitive environment through strategic philanthropy, meet people's yearning for a better life, and win wide acclaim from the society.

According to the relevant viewpoints of strategic philanthropic donation theory and corporate management theory, strategic philanthropic donation management refers to a management strategy for the effective implementation of strategic philanthropic donations of enterprises, which can be regarded as the content of operational management in corporate management. Operational management is based on management science and managerial economics, and uses mathematical statistics, operations research, computer information processing, etc. as means to improve the operating efficiency of the production operation system, reduce operating costs, and produce products or provide services required by the market according to quality and schedule requirements. It designs, plans, organizes and controls the production operation system and its process of the enterprise, including planning management, organizational management, material management, quality management, cost management, financial management and other aspects. Combining the charity management theory with the actual situation of corporate charitable activities, corporate strategic charitable donation management mainly includes various management activities such as financial management, talent management, project

management, and brand management of charitable donations [7, p. 270].

The history of research on the field of public welfare and charity at home and abroad has been nearly a hundred years, covering all aspects of charity theory and practice, including the origin of charity, charity operation mechanism, charity laws and regulations, charity project management, charity culture and other related contents, but a complete and mature charity management theory system has not yet been formed. After the promulgation of the "Charity Law of the People's Republic of China" in 2016, the construction of charity management disciplines has made great progress.

In October 2018, the "Public Welfare and Charity Management" edited by Professor Peng Xiaobing of Chongqing University introduced the basic knowledge of public welfare and charity management theory and practice, and studied the risk management, fund management, financial management, charity organization management, donation management and other issues of public welfare and charity activities, forming a relatively complete public welfare and charity management theory system [7]. From 2018 to 2021, the public welfare and charity series textbooks edited by Professor Zhou Runan of Sun Yat-sen University covered charity projects, finance, brand, human resource management, etc., and systematically and comprehensively sorted out and discussed the theories and practices in various fields of charity management. For example, "Public Welfare and Charity Brand Management" has made pioneering research on the brand CI strategy, brand positioning, brand communication, brand marketing, brand assets, and brand innovation of public welfare organizations [8, p. 128].

In 2020, under the background of the COVID-19 pandemic, Liu Lei conducted a case study on charitable donations during the COVID-19 pandemic and studied the charitable donation management system under the background of major public emergencies. She pointed out that the public's attention to focus events is focused on transparency, execution efficiency, management norms, and other aspects, and put forward targeted policy adjustment directions [9, p. 77]. In 2022, Zhang Gaorong and Zhang Qiwei studied my country's charity administrative management system, pointing out that it faces problems such as insufficient supervision capacity, fragmented

management, and inefficiency, and proposed that a unified, independent, and top-down corresponding special charity administrative management system should be established [10, p. 62].

"Public Welfare and Charity Project Management" edited by Li Jian of Minzu University of China introduces the entire process of planning management, fundraising management, contract management, progress management, cost management, quality management, procurement management, stakeholder management, project risk management, and closing management of public welfare and charity projects [11, p. 70]. He also studied charitable donations and views from the perspective of the third distribution, and proposed corresponding management countermeasures for the weak donation awareness and poor system in the field of charitable donations in my country [12, p. 27].

Stakeholder theory was greatly developed in the 1970s and 1980s. In 1984, Freeman formally proposed the stakeholder management theory. He believed that stakeholders include people who hold company stocks, related groups that have economic dealings with the company, and related stakeholders who have social interests with the company [13, p. 169]. Since then, many scholars have enriched and improved this theory.

The stakeholders of an enterprise include the government, investors, customers, suppliers, communities, the public, employees, competitors, etc. All individuals, groups and organizations that may influence the decision-making and activities of the organization can be included. Stakeholder theory requires that while enterprises fulfill their social responsibilities such as charitable donations, they must also establish long-term and stable strategic alliances with stakeholders to obtain more strategic resources.

Michael Porter proposed the famous competitive advantage theory in the 1990s. He systematically and comprehensively expounded the competitive advantage theory in his book "National Competitive Strategy". The focus of this theory is to explain the four key factors that enable countries and industries to gain competitive advantages. The first is production factors, which refer to the performance of a country in production in the competition of a specific industry, such as labor malpractice or

uneven quality of infrastructure; the second is demand conditions, which refer to the demand for the products or services provided by the industry in the domestic market; the third is related industries and supporting industries, which refer to whether the related industries and upstream industries of these industries are internationally competitive; the fourth is corporate strategy, corporate structure and peer competition, which refer to the foundation, organization and management form of enterprises in a country, as well as the performance of domestic market competitors [14, p. 118].

In addition to the above four basic factors, there are two other factors, namely opportunity and government. These two factors are not basic factors, but they are key factors for a country and industry to gain competitive advantages. Porter integrated these factors, and the model formed by the interconnection of these factors is the diamond theory model. Porter's competitive advantage theory was mainly proposed for countries with good economic environment and relatively developed economic strength. At that time, most countries in the world did not have these key elements to form competitiveness, and their economic development level was relatively backward or even very backward. Therefore, the scope of application of this theory was relatively narrow, especially for the vast developing countries. Later, many scholars enriched and expanded this model. For example, Dunning's (1993) internationalization diamond model, Wayne R. Cartwright's (1993) multi-factor diamond model, Rugman & Cruz's (1991, 1998) double diamond model, Cho. D. Sung's (1994) nine-factor model, etc., enriched Porter's competitive advantage theory and diamond model connotation, and enhanced applicability and explanatory power.

In 1994, the concept of "third distribution" was proposed by Professor Li Yining. He believed that the comprehensive and coordinated development of the economy and society required the mutual coordination and complementation of the three distributions. The first distribution follows the market rules and the principle of economic efficiency, and is led by the market. The second distribution uses the administrative power of the government to adjust the problem of unfair income distribution through fiscal and taxation methods. The third distribution, as an important supplement to the first two distribution methods, is a key factor in achieving the

harmonious coexistence of efficiency and fairness. It follows the principles of voluntariness and morality and distributes the resources and wealth in the form of public welfare and charity [15, p. 906].

In the 1980s, the management community began to realize that the social goals and financial goals of enterprises can be compatible with each other. Hunt (Hunt A, 1986) was the first scholar to propose the concept of "strategic philanthropy". He believed that enterprises can link charitable donations with the pursuit of economic benefits to achieve a win-win situation for enterprises and stakeholders [16, p. 62]. Michael E. Porter and Mark R. Kramer (Michael E. Porter & Mark R. Kramer, 2002) put forward unique views in the field of strategic philanthropy. Their research has a huge influence and can be said to be the founders of this field. They pointed out that we should think about corporate philanthropy from a truly strategic perspective so that companies can gain sustainable development advantages. By analyzing the various elements that constitute the competitive environment, companies can find areas of philanthropy that can achieve social and economic value and improve both their own competitiveness and the competitiveness of their group. From this, they proposed four principles and five steps for companies to implement philanthropy.

Foreign research on corporate strategic philanthropy has achieved remarkable results. Following Michael Porter, various insightful theories have emerged. For example, the reputation model of Fombrun et al. (1990) believes that charitable donations can help companies gain a good image [17, p. 60]; the donation-recruitment model of Turban & Greening (1995) believes that corporate charitable donations are conducive to attracting more high-quality talents to join, which helps to form a talent competitive advantage, and the joining of talents helps to improve corporate performance [18, p. 103]; Carol Connie et al. (2003) proposed the Causes-Branding Strategies theory, which believes that corporate charitable activities help to enhance the brand value of corporate products and achieve a win-win situation for public welfare and economic goals [19, p. 82]; Bettina Cornwell et al. (2005)'s consumer cognition model believes that if companies actively fulfill their social responsibilities, they will attract more consumers to buy their products [20, p. 22].

Porter's strategic philanthropy theory has been newly expanded in my country. Xu Wenwen and Kang Xiaoguang (2014) took Michael Porter's strategic philanthropy theory as the research object, added the important element of "corporate image" to the diamond model, incorporated the strategic-oriented corporate image construction into the analytical framework of strategic philanthropy theory, expanded and developed the diamond model, constructed a new strategic philanthropy theory, enriched the analytical dimension of the theory, and enhanced its explanatory power [21, p. 79]. Many scholars believe that corporate strategic philanthropy helps to enhance corporate competitive advantage, but some scholars have reached different conclusions. For example, Zhong Hongwu's research believes that corporate philanthropy has little impact on corporate competitiveness [22, p. 90].

Although the research on corporate strategic philanthropy in my country started late, it has also formed unique research results since 2000. Many scholars are committed to the research on corporate strategic philanthropy strategies and put forward solutions from their own perspectives. Tian Lihua and Chen Xiaodong (2007) focus on the input-output ratio of charity and put forward a basic model of strategic philanthropy behavior [23, p. 36]. Chen Zhiwu (2008) believes that although corporate charitable donations have costs, they can also benefit from donations that are impossible to obtain through other means. Through certain donation management strategies, companies can achieve the goal of "low cost, high return" charitable donations and achieve a win-win situation for corporate and social benefits [24, p. 106].

Zou Ping (2019) used Chinese A-share listed companies from 2019 to 2016 as samples and found that the level of charitable donations and corporate value showed an inverted U-shaped relationship. Enterprises need to dynamically adjust charitable donations according to the circumstances to make them as close to the optimal state as possible [25, p. 87]. Sun Hongli (2019) verified the external financing effect of corporate strategic charitable behavior through empirical research and analysis. Her research believes that strategic charitable behavior can help companies gather more social resources such as bank loans and external investment [26, p. 105]. Zhang Nan, Lin Zhigang, and Wang Ming (2020) analyzed the basic data of 791 private

entrepreneur foundations, summarized the specific practice path of public welfare philanthropy of private entrepreneurs in my country, explored the ideological understanding and behavioral performance of private enterprises (enterprises) in the transformation of public welfare philanthropy to strategic philanthropy innovation model, and analyzed the specific characteristics of their strategic philanthropy and related influencing factors [27, p. 5].

After the famous economist Mr. Li Yining proposed the "third distribution" theory, there was relatively little research on it in the academic community for a long time. Before the Fourth Plenary Session of the 19th CPC Central Committee, the research on the third distribution was relatively quiet, and the relevant literature mainly studied "public welfare charity" itself and the corresponding fiscal and taxation policies, organizational management policies, etc. The Fourth and Fifth Plenary Sessions of the 19th CPC Central Committee, the Tenth Meeting of the Central Financial and Economic Commission in 2021, etc., have repeatedly proposed to develop public welfare charity and improve the wealth distribution pattern. The report of the 20th CPC National Congress once again emphasized the importance of the third distribution for common prosperity. The Party Central Committee attaches great importance to it, which has set off a wave of research on the third distribution.

Wang Ming, Lan Yuxin, Wang Yubao, Tao Ze (2020) and others define the third distribution as the proposition of how the flow of wealth in an affluent society adapts to individual spiritual pursuits and achieves a better life for the people [28, p. 276]. Deng Guosheng and Wei Bingling (2021) proposed that volunteer service is also an important way of the third distribution. They used the "input-based model" measurement method to calculate that the total value contribution of volunteer service in China in 2020 was 400.738 billion yuan [29, p. 110]. Li Xian and Cui Bojun (2021) believe that the main content of the "third distribution" of charity, its distribution destination not only includes the traditional direction of "relief and assistance to the weak", but also flows to other fields that encourage innovation and benefit mankind [30, p. 8]. Jiang Yazhou and Yu Jianxing (2021) proposed the main path of promoting common prosperity through the third distribution, such as the development of

charitable donations, social enterprises, volunteer services and culture and art [25, p. 85]. Sun Chunchen (2021) proposed that there are two main forms of the third distribution: charity is more about the distribution of material wealth and the pursuit of a just distribution of wealth; volunteer service is more about the distribution of spiritual wealth and the pursuit of the improvement of social morality [28, p. 277]. Liang Ji (2021) explored the path selection of taxation to promote the third distribution and common prosperity [21, p. 78]. Han Lina and Li Linmu (2022) pointed out that to encourage the third distribution, the incentive role of tax policies should be fully utilized, the tax structure should be optimized, the proportion of direct taxes should be increased, property tax reform should be accelerated, and tax collection and management efforts for high-income groups and tax incentives for the third distribution should be strengthened [22, p. 88]. Lan Yuxin and He Lihan studied the specific path to promote the high-quality development of charity [23, p. 35].

As the importance of the "third distribution" becomes increasingly prominent, many scholars have pondered how enterprises can better fulfill their social responsibilities in the third distribution. The most representative and influential studies in the latest research are as follows. He Lijun and Li Faguo (2022) believe that the "three major sectors" of government, market and society all have defects in participating in the third distribution process. Social enterprises play a special and important role. They make up for the shortcomings of the "three major sectors" in solving social problems by participating in the establishment of social undertakings, empowering vulnerable and special groups, promoting economic and social development, and promoting the organic integration of public welfare and commercial functions [27, p. 5]. Deng Guosheng and Zhu Shaoming (2022) explored new ideas and methods for enterprises to give back to society in the new era. They believe that enterprises can also fulfill their corporate philanthropic responsibilities through new ideas and methods such as volunteer services, establishing social enterprises or making impact investments, and creating shared value [28, p. 276].

Yang Rui (2022) analyzed the endogenous factors of corporate charitable behavior under market factors, government factors and altruistic factors, and proposed

a trinity corporate charitable incentive mechanism of "production - everyone participates", "consumption - expand domestic demand" and "distribution - everyone shares" based on the goal of common prosperity [29, p. 109]. However, other benefits have not increased significantly. Qiu Zijian (2022) believes that enterprises are important subjects of the market and society, and their assumption of social responsibility can promote the third distribution to expand legal constraints, activate the subject's participation autonomy and enrich the operation mechanism. Therefore, in the process of promoting the realization of the third distribution with enterprises as the main body, we can base on the improvement of relevant systems of corporate social responsibility, and start from strengthening legal constraints, promoting enterprises to fulfill their voluntary obligations and giving play to the negative externality advantages of enterprises [30, p. 7].

CHAPTER 2

ANALYSIS OF THE STRATEGIC CHARITABLE DONATION IN THE SYSTEM OF ANTI-CRISIS MANAGEMENT OF AIER EYE HOSPITAL GROUP

2.1 Evaluation of Aier Eye Hospital Group's Social Responsibility

Aier Eye Hospital Group Co., Ltd. (hereinafter referred to as “Aier Eye Hospital” or “Aier Eye Hospital Group”) was founded in 2003. After nearly 20 years of hard work and growth, it has developed into an ophthalmic medical group with hospital scale and high-quality medical capabilities in China and around the world. As of December 31, 2021, there are 723 Aier Eye Hospital brand hospitals, ophthalmic centers and clinics worldwide. Among them, there are 610 in mainland China (292 under listed companies and 318 under industrial mergers and acquisitions funds), 7 in Hong Kong, China, 1 in the United States, 93 in Europe, and 12 in Southeast Asia.

The company is committed to providing multi-level comprehensive ophthalmology services and lifelong eye health services to all kinds of people. Its main business types include refractive surgery, optometry, cataract surgery, anterior segment surgery, posterior segment surgery, etc. Anterior segment surgery includes glaucoma, corneal disease, eye plastic surgery, strabismus and other anterior segment surgeries; posterior segment surgery includes vitrectomy, intraocular injection, silicone oil removal, external surgery and retinal laser photocoagulation, vitreous ablation, etc.

The strategic value of Aier Eye Hospital's "eye health ecosystem" is becoming increasingly prominent. Focusing on the strategic goal of this ecosystem, the company continues to improve the construction of six major ecosystems, including hierarchical chain ecology, local network ecology, eye health service ecology, education and scientific research ecology, global ecology and medical assistance ecology, in order to promote its own comprehensive development and become a global leading innovative eye health service group.

(1) Hierarchical chain ecology. In order to solve the problem of "difficulty in seeing a doctor" caused by the asymmetric configuration of demand and supply, Aier Eye Hospital explored and established a hierarchical chain model of "province-city-county" in its development. Lower-level hospitals can refer difficult patients to upper-level hospitals, and upper-level hospitals can provide medical technology support to lower-level hospitals.

(2) Intra-city network ecology. In order to achieve the goals of hierarchical diagnosis and treatment, orderly medical treatment, and patient convenience, Aier Eye Hospital, in combination with the national strategies of "Healthy China" and "Prevention and Control of Myopia in Youth", established a intra-city network diagnosis and treatment system with "ophthalmology hospitals as the leader, ophthalmology (optometry) clinics as the main body, and Aiyan e-station as the tentacles", to achieve the optimization of resource allocation and the convenience of patient medical treatment.

(3) Eye health service ecology. Starting from the popularization, education, screening and prevention of eye health, the online consultation platform is combined with offline medical institutions. With the help of intelligent network connection, remote consultation centers, intelligent film reading centers and intelligent diagnosis centers are established, extending from treatment to prevention and control, and health management, truly building an eye health service system for the whole population and the whole life cycle.

(4) Education and scientific research ecology. Aier Eye Hospital has built an innovative education and training system through a combination of independent school operation and cooperative construction. With the Ophthalmology Research Institute as the center, it has accelerated the global scientific research layout, aimed at the forefront, achieved breakthroughs, accelerated the research of common technologies and practical technology breakthroughs in the ophthalmic medical industry, increased the intensity of scientific research transformation, and promoted the high-quality development of clinical medicine. Aier Eye Hospital has reached strategic cooperation with many well-known universities to jointly create a model of "famous school +

famous enterprise". At the same time, it has formulated a type-based training and teaching mechanism to provide talent guarantee for the company's development and cultivate more outstanding ophthalmic medical talents for the society.

(5) Global ecology. Aier Eye Hospital has steadily implemented its internationalization strategy. Through mergers and acquisitions of leading ophthalmology institutions, it has continued to introduce advanced ophthalmology diagnosis and treatment technologies from Europe, America, Southeast Asia and other regions. At the same time, the company continues to establish a shared platform for global ophthalmologists and scientists, conducts comprehensive strategic cooperation with more world-renowned ophthalmology and visual science institutions, and establishes research and incubation platforms for scientific and technological innovation in Europe, the United States, Israel and other regions.

(6) Medical assistance ecosystem. In order to achieve closed-loop management of the entire value chain and life cycle of ophthalmic medical services, Aier Eye Hospital has actively built a medical assistance ecosystem around the five core sectors of health insurance, investment and mergers and acquisitions, innovation incubation, property construction, and industrial chain investment, coordinated resources from multiple parties, expanded service radius, enabled the development of new ophthalmic technologies, and accelerated the sharing of high-quality ophthalmic medical resources.

Aier Eye Hospital has always adhered to domestic development as the main line, and has made progress in both domestic and international fields. For many consecutive years, it has been rated as one of the "Top Ten Most Respected Listed Companies in China by Investors" by authoritative institutions, and won the "Huapu Award" of the China Brand Festival, and won many awards such as the "Best Sustainable Investment Value Award", "Best Shareholder Return Award for Chinese Listed Companies", and "China Listed Company Industrial Contribution Award". It has been successfully selected as a constituent stock of the Shanghai and Shenzhen 300 Index and the MSCI China Large Cap Index.

Aier Eye Hospital has continuously improved its corporate governance structure

and social responsibility management system, enhanced its risk control capabilities, adhered to business ethics, ensured user information security, promoted the construction of anti-corruption and integrity systems, strengthened supplier management, and fully utilized internal maximum efficiency to achieve long-term sustainable development of the company with excellent governance level.

(1) Adhere to the leadership of party building. The Party Committee of Aier Eye Hospital fully plays the two major roles of the party organization of non-public enterprises as "political leadership" and "political core". In accordance with the "Constitution of the Communist Party of China", the company established a party organization and carried out party organization construction to ensure the stability of the company's operation and development. In July 2021, the Party building content was written into the Company Articles of Association, which clarified the responsibilities of the company's party organization in supervising the implementation of the party and state policies in the company, implementing the important work arrangements of the Party Central Committee, the State Council and higher-level party organizations, and leading the company's political ideology and spiritual civilization construction, so as to achieve the resonance and mutual promotion of party building and enterprise development. In 2021, the Group Party Committee was successfully selected as one of the "Top 100 Excellent Party Building Cases" and "Top 10 Speech Units" by the Listed Companies Association; the Group Party Committee was rated as the "Benchmark Party Organization" in the province's two new fields by the Hunan Provincial Party Committee's Two New Work Committee; and the Group Party Committee was rated as an "Advanced Grassroots Party Organization" by the Hunan Provincial Health Commission.

(2) Optimize governance institutions. A corporate governance structure with "shareholders' meeting, board of directors, board of supervisors, professional committees and board office" as the core has been established, covering all aspects of the company's operations and a multi-level management system to promote compliance, scientific and efficient operation of corporate governance. As of December 31, 2021, the company's board of directors currently consists of 7 directors, including

3 independent directors, including 1 female director. The company's independent directors have professional industry backgrounds in finance, law and risk management, participate in major decisions of the company, express independent opinions on major matters of the company, and ensure the rationality of internal resource allocation and the efficiency of operational decisions. Aier Eye Hospital has always been pursuing the establishment of open, fair, transparent and multi-dimensional investor relations. On the premise of ensuring compliance with information disclosure, the company opens a wealth of communication channels to institutional and individual investors to ensure that investors obtain company information in a comprehensive and timely manner and make reasonable investment decisions. In 2021, the investor relations management team participated in 60 domestic and foreign securities strategy meetings, more than 80 telephone communication meetings, and 2 online performance briefings, receiving a total of 10,000 investors throughout the year. The company has received more than 800 visits and exchanges from investors, answered more than 800 inquiries from small and medium-sized shareholders, and answered more than 600 questions from online investors, with a response rate of more than 99%. In 2021, the chain hospitals received more than 600 investor surveys, enabling investors to have a deeper understanding of the company's operating conditions and future development strategies, and firmly establish their long-term value investment in the company.

(3) Focus on risk prevention and control. On the basis of standardizing the corporate governance framework, audits are conducted on operating performance and compliance, risk control levels, and the efficiency and effectiveness of various business process controls, and each business unit is urged to rectify the problems found in the audit, forming a rectification closed loop of hospital rectification, provincial and regional supervision, functional department guidance, and audit evaluation. Aier Eye Hospital has established a complete risk warning system and developed a "risk control self-assessment system" as an important means of daily operation and risk prevention and control. In response to the national call for digital transformation of the industry, a digital risk control platform has been created. By building a risk control data warehouse and iterative database, it provides risk identification, risk assessment and risk control

for all business segments of Aier Eye Hospital. Analysis and early warning lay a solid foundation. In 2021, on the basis of the original risk early warning system, the company established a self-developed risk management BI system, developed a multi-level, multi-dimensional, and authority-based BI interface to meet the management needs of different levels, and implemented the company's full-process risk control through risk self-assessment, audit findings, department rectification and other measures.

(4) Actively fight corruption and promote integrity. Aier Eye Hospital strictly abides by the relevant provisions of the "Supervision Law of the People's Republic of China", "Anti-Unfair Competition Law of the People's Republic of China" and "Anti-Money Laundering Law of the People's Republic of China", improves the anti-corruption system, formulates "Employee Handbook", "Supervision Management System", "Reporting Management Regulations" and other documents, and strictly prohibits any form of bribery to obtain improper benefits. In April 2021, the company joined the Enterprise Anti-Fraud Alliance and was named "the most influential anti-fraud team". Attaching great importance to the protection of whistleblowers, the company has set up a dedicated person to manage the reporting information, strictly keep the whistleblower's personal information confidential, and ensure the safety of the whistleblower. We always require employees to follow the highest standards of business ethics, carry out business ethics training in accordance with laws and regulations such as the Drug Administration Law of the People's Republic of China and the Nine Principles for Honest Practice of Medical Institution Staff, create an atmosphere of honest culture, and maintain a corporate image of integrity and honesty.

Aier Eye Hospital attaches great importance to the patient's medical experience. Focusing on the "patient-centered" service concept, we build a full-process service system for patients and service standards for each position, cultivate talents in medical services and medical and nursing positions, handle patient complaints and disputes in a timely manner, and create a warm and home-like treatment service experience for patients.

(1) Implement full-process service control. Aier Eye Hospital has created an online service system of "Internet Hospital + Smart Hospital" to meet customer needs,

so that patients can have a more convenient eye health medical experience. The Internet Hospital provides online diagnosis and treatment services directly to patients nationwide, focusing on health consultation, reexamination, appointment referral, online prescription and online drug purchase services. Together with the physical hospitals of the Group, Aier Eye Hospital extends the clinical and service of Aier Eye Hospital to the off-site scenes, and builds a patient-centered "medical treatment + consultation + drug purchase" full-process closed-loop service.

(2) Focus on the construction of service standards. Aier Eye Hospital strengthens the construction of patient service systems and standards, formulates service standards such as "Staff Quality Standards", "Public Area Post Service Standards", and "Aier Eye Hospital Employee Work Clothing Management Regulations", and establishes clear standards for the image, behavior, language, and job work of service personnel around the "Four Service Principles", internalizes service standards into job responsibilities, promotes the standardization of overall hospital services, and makes patients feel respected and cared for. In order to further achieve the proceduralization, standardization and simplification of various service tasks and processes, Aier Eye Hospital actively explores 6S lean management, publishes work guidance manuals, toolkits and training courses, and strives to provide patients with a more convenient, efficient and warm diagnosis and treatment experience. In 2021, the company promoted 60 hospitals across the country to implement 6S management.

(3) Strengthen service capacity building. Aier Eye Hospital has a complete service training system and training empowerment projects to promote the implementation of service management standards and improve the competence of employees in related positions. Deeply tap into service training resources, actively develop service courses, cultivate service trainers, and carry out tiered service training projects covering the group, provinces, regions and hospitals by building an online learning platform, covering service concepts and service culture, general service standards, department service processes, optometry lean management and other contents, standardize appearance, service terms and service behaviors, and implement the service culture of "caring for patients". In 2021, the company conducted 90 service

training sessions, covering more than 20 provinces and regions, and trained more than 6,000 patient service managers.

(4) Strengthen service quality supervision. In order to promote standardized patient service management in various hospitals, Aier Eye Hospital deepened its internal service supervision mechanism and continued to implement regular service flight inspections. The inspection is divided into four service processes. Focusing on the three dimensions of personnel quality, treatment environment, and service process, online consultation, on-site treatment experience, special work inspections, and telephone interviews are conducted to comprehensively investigate and evaluate the patient's full-process experience. After the flight inspection, the inspectors issued a service inspection score sheet, inspection report, and service inspection site photos to feedback the hospital's service quality. For factors that actually affect patient experience, the company conducts key analysis and forms improvement plans. In 2021, the company conducted unannounced flight inspections on the medical service quality of 50 hospitals in 16 provinces and regions.

Developing scientific research and innovation is the cornerstone of long-term development. Aier Eye Hospital has continuously increased its investment in scientific research, vigorously supported the development of cutting-edge and original ophthalmic academic research, and made every effort to promote the eye health ecosystem strategy on a global platform. (1) Continue to build a scientific research platform. Since 2013, it has successively promoted strategic cooperation with well-known universities to jointly build an ophthalmic medical education and research platform, truly contributing wisdom and strength to the innovative development of ophthalmology and visual science in China. So far, it has built an innovative integrated platform of "eight institutes, five stations, three centers, three bases, and one platform" across the country [52]. The "one platform" refers to the Changsha New Generation Artificial Intelligence Open Innovation Platform for Medical Auxiliary Diagnosis System; the "three bases" refer to the Hunan International Science and Technology Cooperation Base for Eye and Optometry, the Hunan Overseas Talent Program Work Base, and the Hunan Talent Attraction Demonstration Base; the "three centers" refer to

the Hunan Eye and Optometry Engineering Technology Research Center, the Hunan Ocular Surface Disease Clinical Medicine Research Center, and the Hunan Enterprise Technology Center; the "five stations" refer to the National Postdoctoral Research Station, the Hunan Academician Expert Workstation, the Changsha Expert Workstation, the Hunan Optometry Society Changsha Service Station, and the Hunan Expert Workstation; and the "eight institutes" refer to eight research institutes, including the Institute of Ophthalmology.

(2) Promote the construction of "digital ophthalmology". Aier Eye Hospital, in conjunction with the Institute of Computing Technology of the Chinese Academy of Sciences, has adopted the "platform + talent + project" model to jointly promote the construction of "digital ophthalmology". In 2021, Aier Eye Hospital launched the first national 10 million-level science and technology project, the regional key project of the Science and Technology Service Network Program (STS Program) of the Chinese Academy of Sciences, "Construction of Intelligent Unmanned Patrol System and Big Data Platform for Eye Health Management" (referred to as "Intelligent Eye Health"), and jointly built an intelligent eye health system based on the eye health big data platform with external institutions such as the Institute of Computing Technology of the Chinese Academy of Sciences, comprehensively utilized eye health data, deeply mined digital resources of eye diseases, and constructed an eye health management knowledge map. This project will help transform scientific and technological achievements, improve the diagnosis and treatment capabilities of primary ophthalmology, and benefit a large number of patients with eye diseases.

(3) Actively participate in academic exchanges. Aier Eye Hospital adheres to the corporate vision of "sharing global ophthalmic wisdom", actively participates in industry academic exchanges, builds a global academic exchange platform, promotes the integration and exchange of medical research and medical industry, jointly explores solutions to the pain points of the development of the ophthalmology industry, and brings more advanced and cutting-edge technologies to a large number of patients with eye diseases. In 2021, Aier Eye Hospital hosted the First International Forum on Cornea and Ocular Surface and the Third National Non-Public Medical Corneal

Disease Seminar, co-hosted the 2021 International Forum on Refractive Cataract Surgery (IRCS), and successfully applied for and held 6 national continuing education training programs in various sub-specialties of ophthalmology. Experts were organized to actively participate in online and offline domestic and international academic conferences, such as the 2021 International Forum on Refractive Cataract Surgery (IRCS), the 2021 Annual Meeting of the American Society of Cataract and Refractive Surgeons (ASCRS), the 2021 International Forum on Innovation and Development of Visual Health (VISIONCHINA), and the 2021 China Fundus Disease Forum and International Retina Symposium (Retina China), and held the First Council Re-election Conference of the Hunan Optometry Society and the 2021 Academic Annual Meeting. Through active academic exchanges and research activities, Aier contributed its wisdom and worked with peers to promote the development of national ophthalmology clinical, scientific research and teaching.

Aier Eye Hospital adheres to the philosophy of "people-oriented, humane and harmonious", strives to improve the talent management system, effectively protects the legitimate rights and interests and physical and mental health of employees, improves the talent training mechanism, and continuously cultivates scientific and technological innovation talents to lay a solid talent foundation for the joint construction of "Centennial Aier".

(1) Establish a talent development mechanism. Aier Eye Hospital is committed to building a transparent promotion channel and a broad development platform for employees, constantly improving the talent introduction mechanism and salary incentive mechanism, promoting the construction of training platforms and clinical and scientific research platforms, and continuously improving the construction of organizational talent institutions to strengthen the construction of talent teams. In 2021, Aier Eye Hospital won the "Mechanism Model Award" for China's Talent Management.

(2) Improve the talent training system. Aier Eye Hospital continuously improves the construction of talent training system and training platform, and carries out training in medical management, medical skills, etc., laying a solid foundation for the high-

quality development of the enterprise. The "Training Management System" has been established to classify and stratify the group's training, and standardize and manage modules such as base management, lecturers, and training costs. The Group continues to enrich the content of its training courses, with 1,547 new courses developed in 2021. The corporate management course "People-Job Matching Empowers Operations" sandbox simulation course provides students with practical guidance on hospital operations, and the course has been certified for independent intellectual property rights.

(3) Focus on strategic talent training. Aier Eye Hospital focuses on strategic talent reserves to reserve more management talents for the development of the Group. It covers various business sectors from clinical, nursing to management and operation, including business management training, medical management training and core medical talent training. In 2021, the Group's strategic training projects totaled 25 sessions, covering 870 people, including 338 core medical talent training and 532 core management talent training. Business management training includes the Yuelu Plan, E Plan, Xiangjiang Plan, Kunpeng Plan, etc. Medical management training covers the Dean's Training Class and Dean's Training Class, while core medical talent training mainly emphasizes medical skills training.

Aier Eye Hospital actively practices corporate social responsibility, proactively responds to major national strategies such as Healthy China, Poverty Alleviation, Rural Revitalization, and Common Prosperity, carries out charitable activities in depth, vigorously improves the welfare of the people, promotes the new level of human eye health, and plays an active role in promoting social equity and pursuing progress. Over the past 20 years, Aier Eye Hospital has donated a total of 2 billion yuan, served more than 200 million people, performed 1 million surgeries, and has carried out charitable activities in 31 provinces across the country and Southeast Asian and African countries such as Laos, Myanmar, Cambodia, Nepal, Guinea, and Senegal. The public welfare actions have been highly recognized by the government and society, and it has won the "China Charity Award" twice, and won the titles of "Business for Good Enterprise", "Annual Public Welfare Enterprise", and "Best Socially Responsible Listed Company".

Aier's charitable road can be divided into four stages, as shown in the following table (Table 2.1).

Table 2.1 - Development History of Aier Eye Hospital's Charity (Public Welfare and Charity)

Phase 1 (2003-2009): The initial intention of public welfare	Phase 2 (2009-2012): Cooperating with the government to prevent blindness	Phase 3 (2012-2015): The scale effect begins to emerge	Phase 4 (2015-2022): Systematized and professional operation
Soon after the establishment of the first four Aier Eye Hospitals, they participated in public welfare and charity projects, used surgery to rescue patients; donated ophthalmic surgical materials and established charity funds; cared for patients with eye diseases in difficulty and integrated the benevolence of doctors into the corporate culture.	Aier Eye Hospital has invested in major national public health service projects. As of 2012, it has donated a total of 300 million yuan, performed more than 100,000 free surgeries, and trained nearly 20,000 primary ophthalmologists.	In 2015 and 2019, the Aiyuan Public Welfare Foundation and the Xiangjiang Public Welfare Foundation were established successively, opening up the professional, systematic and sustainable development path of Aier Public Welfare.	Aier Eye Hospital has invested in major national public health service projects. As of 2012, it has donated a total of 300 million yuan, performed more than 100,000 free surgeries, and trained nearly 20,000 primary ophthalmologists.

Source: formed by author

Focus on improving the level of blindness prevention. Ai Er Eye Hospital takes improving the level of eye health of the people as the starting point for carrying out blindness prevention work, actively carries out eye health science popularization and education activities and basic examination services, and protects the eye health of the whole people. With the prevention and control of adolescent myopia, adult eye diseases and the prevention and treatment of blinding eye diseases in the elderly as the main direction of health knowledge popularization, it organizes many local key hospitals across the country to participate in major national science popularization activities such as the National Science and Technology Activity Week and the National Science Popularization Day, promotes "Mommy Classroom", "Little Doctor", science popularization public welfare lectures, "Science Popularization Lecture Hall" and other regular science popularization activities with Ai Er characteristics, implements the

application and construction of science popularization bases, science popularization venues, and science popularization works, and provides venues and resources for the development of daily science popularization activities.

In 2021, Aier Eye Hospital launched 24 episodes of "Super Eye Talker" popular science live broadcasts, produced 5 "100 Questions and Answers" popular science videos and 24 "Little Knowledge" popular science pictures and texts, and provided more than 120 expert popular science lectures for children, adolescents and parents offline, and held more than 8,000 health education activities. Actively carry out blindness treatment activities. The first is to carry out corneal transplantation charity projects.

Table 2.2 – The basic elements of Company Development

Phase 1 (2003-2009): The initial intention of public welfare	Phase 2 (2009-2012): Cooperating with the government to prevent blindness	Phase 3 (2012-2015): The scale effect begins to emerge	Phase 4 (2015-2022): Systematized and professional operation
From 2002 to 2004, Aier Eye Hospitals were established in Chengdu, Wuhan, Changsha, etc.; in 2005, the "three-level chain" model was formed; in 2007, the company visited Aravind Hospital in India, whose free surgery business inspired Aier Eye Hospital to create a "cross-subsidy" model.	In 2009, Aier Eye Hospital went public. By 2012, the number of hospitals had expanded to 44, covering 25 provinces, with more than 1,000 doctors. The "three-level chain" advantages of Aier Eye Hospital were effectively utilized, and the diagnosis and treatment capabilities and medical quality were improved, laying the foundation for large-scale charitable assistance.	The scale effect and information sharing advantages of Aier Eye Hospital have been continuously highlighted, and the cost has been continuously reduced; the vision of blindness prevention has expanded to the international level, and it has begun to host the "International Training Course on Cataract Prevention and Treatment" since 2012.	Since 2015, the revenue and net profit growth of Aier Eye Hospital have both accelerated, with its market value exceeding RMB 200 billion. Aier has 1/8 of the country's eye doctors and contributed 11% to the number of cataract surgeries performed on one million people in China (CSR).

Source: formed by author

However, among the patients who have made appointments, about 50% of them cannot complete corneal transplantation surgery every year because they cannot wait for the cornea. In order to alleviate the current shortage of corneal resources for transplantation, in 2006, the first eye bank of Aier Eye Hospital Group was established

in Changsha. As of the end of 2021, Aier Eye Hospital has established 9 Aier Eye Banks and 39 corneal donation receiving stations. Under the management and supervision of the health and medical departments and the Red Cross, it has carried out corneal donation publicity and registration, corneal reception, preservation, and distribution in an orderly manner to raise the awareness of donation in the whole society and give more blind patients the opportunity to see again. Aier Eye Hospital continues to carry out eye disease and blindness relief activities such as the "You are my eyes" corneal transplant public welfare project and the Charity Light Walk to help more people regain their sight. As of December 31, 2021, the "You are my eyes" corneal transplant public welfare project has rescued a total of 975 people. The second is to participate in the diabetic retinopathy training program.

Table 2.3 - Background of the times of Aier Eye Hospital's Charity

Phase 1 (2003-2009): The initial intention of public welfare	Phase 2 (2009-2012): Cooperating with the government to prevent blindness	Phase 3 (2012-2015): The scale effect begins to emerge	Phase 4 (2015-2022): Systematized and professional operation
In 1999, my country joined the "Vision 2020" and promised to eliminate avoidable blindness. The country issued the "11th Five-Year Plan for National Blindness Prevention and Treatment" to systematically promote blindness prevention and treatment; the new rural cooperative medical system has not yet been popularized, and a large group of people, including those blinded by cataracts, cannot afford the cost of surgery.	The country launched the "One Million Poor Cataract Patients Restoration Project", launched a new round of medical and health system reform, and promoted the 12th Five-Year Plan for Blindness Prevention and Treatment; the coverage of medical insurance and the reimbursement ratio increased; the development of non-public medical institutions was encouraged.	The main blinding eye diseases in my country have been curbed, but challenges still exist. In addition to continuing to emphasize cataract prevention and treatment, the "National Plan for Blindness Prevention and Treatment (2012-2015)" also clearly stated that it is necessary to pay attention to the prevention and treatment of diabetic retinopathy and glaucoma, as well as the eye health management of specific populations.	The rallying cry to win the battle against poverty was sounded, and all sectors of society worked together to carry out poverty alleviation through medical insurance and medical assistance; the Charity Law was passed and implemented; the "13th Five-Year Plan" and "14th Five-Year Plan" national eye health plans were promoted, and the coverage, accessibility, fairness and effectiveness of ophthalmic medical services were emphasized, and the idea of "prevention first, combining prevention and treatment" and myopia prevention and control were taken seriously.

Early prevention, early detection, and early treatment can effectively avoid or delay the occurrence and development of "diabetic retinopathy" and improve the long-term efficacy and quality of life of patients. In order to better promote the sinking of high-quality and professional ophthalmology, especially diabetic retinopathy diagnosis and treatment resources to the grassroots level, Aier Eye Hospital Group participated in the "National Primary Medical Institution Diabetic Retinopathy Training Project" sponsored by the Chinese Medical Association and the Public Health Physician Branch of the Chinese Medical Association. As a supporting unit of the project, Aier Eye Hospital organized a large number of outstanding experts to participate in the entire process from course design, tutorial compilation, and training and teaching. The project plans to hold 48 training sessions in 16 cities across the country.

Actively participate in targeted poverty alleviation. In order to effectively alleviate the problem of poverty caused by illness and help win the battle against poverty, since 2016, Aier Eye Hospital has launched a number of public welfare projects, including "Precision Poverty Alleviation and Light Journey" cataract relief, "You are my eyes" corneal blindness relief, "Healthy Vision" fundus disease relief, "Visible Hope" comprehensive eye disease relief, etc., and carried out large-scale eye health poverty alleviation actions across the country, going deep into 30 provinces and cities including Guangdong, Chongqing, Hubei, Hunan, Guangxi, Yunnan, Jiangsu, Guizhou, Hebei, Shandong, Shaanxi, Sichuan, etc., to provide surgical assistance for poor patients with eye diseases such as cataracts, pterygium, glaucoma, etc. on the basis of popularizing eye health knowledge and eye disease census, to prevent poverty caused by illness and return to poverty due to illness.

Actively respond to rural revitalization. With the successful completion of the poverty alleviation task, Aier Eye Hospital closely followed the pace of the national development strategy and began to explore how to consolidate and expand the achievements of poverty alleviation and effectively connect with rural revitalization. At the end of 2020, it announced that it would donate 100 million yuan through the Eye Care Charity Foundation in the next five years to support the "Bright Project·Cataract Relief" project, and added 100 million yuan in June 2021, with a total

investment of 200 million yuan. It plans to treat 200,000 rural low-income cataract patients each year during the "14th Five-Year Plan" period.

Dedicated to epidemic prevention and control. Since the outbreak of the new crown pneumonia epidemic in early 2020, Aier Eye Hospital, as a listed company in the medical industry, has always kept its mission in mind and donated 53 million yuan to fight the epidemic. A total of more than 2,400 Aier medical staff have devoted themselves to the front line of prevention and control, of which 230 have directly participated in the treatment of new crown pneumonia patients in Wuhan Fangcang Hospital. As the epidemic spread rapidly around the world, Aier Eye Hospital shifted its support from domestic to international aid, donating 13 ventilators to Iran, 10,000 nucleic acid test kits to Malaysia, and more than 700,000 pieces of various protective materials to the World Health Organization Western Pacific Regional Office and Italy, Spain, Germany, Singapore, the Philippines and other countries. In addition, Aier Eye Hospital also held a video seminar with the World Association of Eye Hospitals (WAEH) to share the experience of ophthalmological institutions in epidemic prevention with more than 40 ophthalmological hospitals in more than 10 countries including the United States, the Netherlands, India, and Nepal, and released the English version of the "Guidelines for Epidemic Prevention in Ophthalmological Hospitals", contributing Aier's experience and wisdom to the world's early victory over the epidemic, helping the world to overcome the epidemic as soon as possible and promote the building of a community with a shared future for mankind. Aier Eye Hospital's all-out efforts to fight the epidemic have been strongly recognized by all sectors of society. The Hubei Provincial COVID-19 Prevention and Control Command, the People's Government of Hunan Province, the China Red Cross Foundation, and the Changsha Red Cross Society have all sent letters of thanks. The Group has also won the "Top 10 Special Contribution Enterprise Award for Anti-epidemic" at the 2020 China Social Enterprise and Impact Investment Forum and the "Anti-epidemic Tribute Brand Enterprise" at the 2020 14th China Brand Festival.

2.2 Organizational Structure of Strategic Charitable Donation Management of Aier Eye Hospital Group

The Party Committee of Aier Eye Hospital plays the role of "political leadership" and "political core" of the party organization of non-public enterprises. The company established a party organization in accordance with the "Constitution of the Communist Party of China", carried out party organization construction, and ensured the stability of the company's business development. In 2021, Aier Eye Hospital wrote the content of party building into the company's articles of association, clarifying the responsibilities of the company's party organization in supervising the implementation of the party and state policies in the company, implementing the important work arrangements of the Party Central Committee, the State Council and the superior party organizations, and guiding the company's political ideology and spiritual civilization construction. The Group Party Committee was established in 2011. As of July 2021, the Group headquarters has 4 party branches with 176 party members; the entire group has 5 party general branches (Wuhan Aier, Hankou Aier, Chongqing Aier, Changsha Aier, Hebei Province), 304 party branches, and 2,840 party members. Aier Eye Hospital combines party building with corporate management and medical services, and takes public welfare, charity, volunteer service, poverty alleviation, etc. as the entry point for party building work, and carries out "party building + eye health" activities, providing eye health education and vision screening and free clinics, benefiting people across the country.

In order to deepen social governance responsibilities, Aier Eye Hospital has formed a three-level social responsibility management system to effectively promote the participation of various functional departments in social responsibility work. Under the leadership of the Strategic Committee of the Board of Directors, the Group has established a Social Responsibility Management Committee composed of senior management personnel, which is responsible for making decisions on the company's social responsibility strategy, reviewing the results of the identification of major ESG issues, supervising the progress of the implementation of various goals, and reviewing

the company's social responsibility report, effectively integrating social responsibility management into the company's business management, and regularly reporting to the Strategic Committee of the Group's Board of Directors. The Social Responsibility Management Committee has a Social Responsibility Working Group, which is responsible for formulating the company's special work plan, promoting the implementation of important ESG issues in accordance with management requirements, ensuring that risks in the ESG category are properly managed and implemented, and regularly reporting to the Social Responsibility Management Committee on the progress of the completion of relevant goals. We also clearly define specific ESG work contacts in the working groups of various functional departments of the company, who are responsible for organizing and coordinating the collection of ESG information and data and coordinating the preparation of the company's social responsibility report.

In 2021, in order to deepen social responsibility governance, Aier Eye Hospital established a three-level social responsibility management structure, and the company's strategic charitable donations are strategically decided and implemented by this organization.

Level 1: Strategic Committee of the Board of Directors. Responsible for approving social responsibility-related goals. Level 2: Social Responsibility Management Committee. Responsible for making decisions on the company's social responsibility strategy, reviewing the results of ESG major issue identification, supervising the progress of various goals and reviewing the company's social responsibility report, effectively integrating social responsibility management into the company's business management, and regularly reporting to the Strategic Committee of the Group Board of Directors.

Level 3: Social Responsibility Working Group. A social responsibility working group is established under the Social Responsibility Management Committee to formulate the company's special social responsibility work plan, promote the implementation of important ESG issues in accordance with management requirements, ensure that ESG risks are properly managed and implemented, and

regularly report to the Social Responsibility Management Committee on the progress of the completion of relevant goals. In the working groups of each functional department of the company, specific ESG work contacts are identified to organize and coordinate the collection of ESG information and data and coordinate the preparation of the company's social responsibility report.

The recipients of strategic charitable donations of Aier Eye Hospital Group are mainly charitable organizations, such as Aiyan Public Welfare Foundation, Hunan Charity Federation, Hunan Red Cross Society and other charitable organizations with pre-tax deduction qualifications for public welfare donations. Donations made through charitable organizations can obtain donation receipts issued by them and uniformly supervised (printed) by the financial department, which can be used to deduct taxes. The beneficiaries of Aier Eye Hospital Group's strategic charitable donations are quite broad, mainly including the following categories:

In recent years, the targeted poverty alleviation and rural revitalization projects supported by Aier Eye Hospital Group's donations are mainly aimed at poor households registered on file, low-income families, low-income families and other difficult groups. For example, the "Precise Poverty Alleviation and Light Walk" cataract relief, "You are my eyes" corneal blindness relief, "Healthy Vision" fundus disease relief, "Visible Hope" comprehensive eye disease relief and other projects provide surgical assistance to poor patients with cataracts, pterygium, glaucoma and other eye diseases in 30 provinces and cities across the country, providing them with free surgery or subsidizing part of the surgical costs, which greatly alleviates the difficulties of poor families.

Data from the World Health Organization show that there are as many as 600 million myopia patients in my country, and the myopia rate among young people ranks first in the world. In order to reduce the incidence of myopia among young people and protect their vision health, Aier Eye Hospital announced in September 2021 that it would donate a total of 100 million yuan in five years through the Eye Care Charity Foundation to support the "Red Cross Eye Care Project" initiated by the Red Cross Society of China and implemented by the China Red Cross Foundation. The project mobilizes and links the Red Cross system, education, health and other departments to

carry out health education, eye and optometry examinations and file building in primary and secondary schools across the country, and provide public welfare glasses and rescue and treatment for children with eye diseases from economically disadvantaged families. The first batch of 7 pilot provinces is expected to cover more than 2,800 primary and secondary schools, benefiting about 2.6 million young people, and fully protecting the children's bright vision and a better future.

In order to deepen the support for eye health public welfare and the development of ophthalmology talent training and academic research, in 2019, Aier Eye Hospital initiated the establishment of the Hunan Xiangjiang Public Welfare Foundation, which was registered with the Hunan Provincial Department of Civil Affairs. The business scope mainly includes funding education related to medicine and medical management, funding scientific research and achievement transformation of ophthalmology and visual science, funding academic exchanges in ophthalmology and visual science, and carrying out public welfare activities to help the poor and the needy. Aier Investment donated 100 million shares of the company's stock to it for scientific research and talent training in ophthalmic medicine. Since its establishment, Xiangjiang Public Welfare Foundation has successively supported the development of medical cause of Henan University, supported the training of top undergraduate talents, established the "Ophthalmology-Shenzhen Polytechnic Cooperation Fund", and formed strategic cooperation partners with 10 universities including Central South University.

In addition to the public welfare practice of eye health, Aier Eye Hospital has also actively participated in the rescue and relief of public health events, natural disasters and other emergencies. For example, in the 2020 epidemic prevention and control, the cumulative donations to the domestic anti-epidemic reached 53 million yuan. Donations to foreign countries cover Iran, Malaysia, Italy, Spain, Germany, Singapore, the Philippines and other countries. Faced with the rare heavy rains that hit Henan and Shanxi in the summer of 2021, which caused a large number of casualties and property losses, Aier Eye Hospital also responded quickly, donating 5 million yuan to Henan and 1 million yuan to Shanxi at the first time, taking practical actions to help the affected people overcome the disaster as soon as possible and rebuild their homes

as soon as possible.

Aier Eye Hospital strictly carries out public welfare and charity activities in accordance with the Company Law of the People's Republic of China and other laws and regulations. By establishing rules and regulations and streamlining processes, it has established internal decision-making mechanisms, project operation mechanisms and volunteer service mechanisms to ensure that donations achieve good results.

Article 107 of the Articles of Association of Aier Eye Hospital Group Co., Ltd. stipulates that "the board of directors shall exercise the following powers: (VIII) within the scope of authorization of the general meeting of shareholders, decide on the company's external investment, acquisition and sale of assets, asset mortgage, external guarantee matters, entrusted financial management, related transactions, external donations and other matters." According to relevant regulations, the proposal for strategic charitable donations of Aier Eye Hospital shall be submitted to the board of directors for review and approval after being reviewed by the Social Responsibility Management Committee, and then announced to the public for information disclosure. For example, on September 27, 2022, Aier Eye Hospital issued the "Announcement on External Donations", which pointed out that the "Proposal on External Donations" was reviewed and passed at the 60th meeting of the 5th Board of Directors, agreeing to donate RMB 60 million to the Eye Care Charity Foundation, which will be mainly used to implement medical assistance in schools and grassroots communities such as the elderly, children, border areas, and rural areas to help "common prosperity".

The operation mechanism of Aier Eye Hospital's charitable donations is mainly that Aier Eye Hospital donates funds to charitable organizations, which plan and manage projects and conduct financial management, and professional ophthalmic eye health institutions implement projects, provide professional ophthalmic diagnosis and treatment and high-quality medical services, and Aier Eye Hospital itself is also the main implementing agency. The specific project operation is often undertaken by charitable organizations such as the Eye Care Charity Foundation, and the specific executors are mainly Aier Eye Hospital or other medical institutions. Staff involved in project implementation provide eye health screening, ophthalmic surgery and other

services as volunteers.

2.3 The effectiveness of Aier Eye Hospital Group's strategic charitable donations

Aier Eye Hospital has always regarded talents as its core competitive advantage. Over the years, it has continuously promoted the implementation of talent introduction and training system construction, gradually established a talent supply chain that meets development needs, and formulated a hierarchical and classified training mechanism. For example, in 2019, Aier Eye Hospital launched a series of talent plans for "Global Talent Introduction", implemented 7 talent and training initiatives such as "Ophthalmology Master", "Leading Talent" and "Famous Ophthalmologist", and created industry-leading talents. Aier Eye Hospital also pays special attention to the training of talents when practicing social responsibility and carrying out strategic charitable donations. For example, Aier Eye Hospital actively carries out training for primary ophthalmologists. By organizing ophthalmologists to give lectures on common eye diseases such as glaucoma, cataracts, age-related macular degeneration, diabetic retinopathy, dry eye, strabismus, amblyopia, refractive error, and various organic eye diseases to doctors from prefecture-level hospitals, county hospitals, community health service centers, and township health centers through live surgery, case sharing, and interactive discussions, it has trained more than 100,000 people in total, improving the ophthalmic technical level of primary doctors and the ophthalmic service capabilities. For another example, Aier Eye Hospital initiated the establishment of the Xiangjiang Public Welfare Foundation, aiming to lay a solid foundation for the training of ophthalmic talents and the improvement of scientific research level.

In addition to cash donations, Aier Eye Hospital has more than 30,000 employees, especially more than 5,000 medical staff, who provide strong support for the group to practice social responsibility and carry out public welfare activities. In order to further improve the professionalism and effectiveness of eye health public welfare projects and provide a channel and platform for ophthalmologists to contribute

to society and realize their own value, the group has established a top-down volunteer service system and built a long-term expert volunteer service platform. More than 400 Aier Eye Hospitals in China have established volunteer service stations and set up public welfare affairs representatives to coordinate and institutionalize employee volunteer services. The group's volunteer service platform has widely gathered well-known experts covering all ophthalmic subspecialties such as cataract, glaucoma, corneal disease, fundus disease, and refraction.

Through systematic participation and support, they have brought into play their professional knowledge and skills to carry out free clinic screening, health science popularization, surgical diagnosis and treatment, grassroots doctor training, international medical assistance and other assistance activities, and use benevolence and precision to provide high-quality, convenient and efficient eye health services to people in need, which has not only improved the operating efficiency of public welfare projects, but also enhanced employees' sense of identity, pride and cohesion in the group. For example, in the "You are my eyes" corneal blindness relief plan implemented in 2017, the top volunteer experts of the Aier Eye Hospital Group went to various projects to carry out on-site teaching and training in real time, guiding local hospitals to establish corneal transplant centers and modern eye banks, and promoting the improvement of the diagnosis and treatment capabilities of corneal and ocular surface diseases.

Aier Eye Hospital's charitable activities are not carried out overnight, nor are they scattered and random. Instead, they are forward-looking, systematically planned, and promoted in an integrated manner. In order to achieve long-term sustainable development of charitable causes, Aier Eye Hospital initiated and established two foundations to undertake strategic goals in different directions. The first is the Aiyun Charity Foundation, which was registered and established in the Hunan Provincial Department of Civil Affairs in February 2015. It is a charitable organization focusing on the field of eye health, dedicated to helping patients with eye diseases in need, raising public awareness of eye health, supporting the popularization and development of ophthalmic diagnosis and treatment technologies, and promoting the continuous

improvement of human eye health.

From then on, Aier's charitable activities have moved towards a professional and systematic development path, and professional institutions have brought about the improvement of charitable efficiency and a wider range of alliances. This year, the number of people screened by Aier Eye Hospital reached 1.5 times that of 2012, the number of charitable surgeries reached 5.3 times, and the number of people affected by health education was 29.4 times that of 2012. It can be said that since 2015, AIER's public welfare has taken off. So far, the Hunan Aiyuan Public Welfare Foundation has carried out many public welfare projects, and has performed 1 million rescue operations for patients with difficult eye diseases, with nearly 200 million beneficiaries of public welfare services.

It has won honors and qualifications such as the National Advanced Social Organization, 5A-level Social Organization, Annual Model Foundation, Foundation Transparency Index (FTI) full score, and Special Consultative Status of the President of the United Nations Economic and Social Council. In September 2019, the Xiangjiang Public Welfare Foundation was established and registered with the Hunan Provincial Department of Civil Affairs.

The business scope mainly includes funding education related to medicine and medical management, funding scientific research and achievement transformation of ophthalmology and visual science, funding academic exchanges in ophthalmology and visual science, and carrying out public welfare activities to help the poor and the needy. AIER Investment donated 100 million shares of the company's stock to it for scientific research and talent training in ophthalmic medicine. Since its establishment, Xiangjiang Public Welfare Foundation has successively supported the development of medical career of Henan University, supported the cultivation of top undergraduate talents, established the "Ophthalmology-Shenzhen Polytechnic Cooperation Fund", and formed strategic partnerships with 10 colleges and universities including Central South University. Aiyuan and Xiangjiang form a double-wing with Aier Eye Hospital, each with its own focus and balanced development. Among them, Aiyuan focuses on the present, facing patients with eye diseases and the public, and is committed to improving

the level of eye health; Xiangjiang faces the future, focusing on scientific research and innovation and talent cultivation in the field of eye health for cooperation with scientific research institutions.

Aier Eye Hospital's strategic charitable donations focus on giving full play to professional advantages and taking the path of professional development. We have carried out public welfare actions such as eye disease relief, eye health popularization and free clinics, and grassroots ophthalmologist training to promote the continuous improvement of human eye health. In recent years, Aier Eye Hospital has implemented a number of brand projects through strategic charitable donations and achieved good social influence. Such as "Hunan Eye Care and Light Campaign", "'You are my eyes' corneal blindness relief", "'Healthy Vision at a Glance' fundus disease public welfare relief", "Promise your children a bright future", "Care for youth eye health", etc. For example, the "Hunan Eye Care and Light Campaign" has been implemented since 2015.

In 14 cities and prefectures in Hunan Province, targeted eye health charity activities have been carried out for poor people with eye diseases such as cataracts and pterygium, young people and children, young people enlisted in the army, anti-epidemic personnel and other groups. As of July 31, 2020, the project has invested a total of 27 million yuan, carried out free eye health screening for nearly one million people, and rescued 78,000 patients with various eye diseases; helped 12,816 young people correct their vision and realize their military dreams; conducted vision examinations and eye health education for 100,000 students in 39 schools, and provided free eye examinations and glasses for more than 4,700 poor students with excellent academic performance. The project won the "Hunan Charity Award" and "Most Influential Charity Project" in 2021. The "You Are My Eyes" corneal blindness relief program provides partial or full surgical assistance and treatment for registered poor households, low-income households, disabled patients, etc. who need corneal transplant surgery. The project also conducts on-site teaching and training to guide local hospitals to establish corneal transplant centers and modern eye banks, and promote the improvement of corneal and ocular surface disease diagnosis and

treatment capabilities. The project won the "Top Ten Charity Projects" award at the 16th (2019) China Charity List.

Aier Eye Hospital's strategic charitable donations are not a one-off effort, but pay great attention to cooperation with all sectors of society. For example, in 2017, Aier Eye Hospital, together with the All-China Federation of Returned Overseas Chinese and the China Overseas Chinese Charity Foundation, launched the "Precise Poverty Alleviation and Brightness" project to provide free, precise, appropriate and high-quality ophthalmic medical services for cataract and pterygium eye disease patients in registered poor households. As of July 2019, it has helped more than 100,000 people in need regain their sight. In 2017, Aier Eye Hospital jointly launched the "You Are My Eyes" corneal blindness relief plan with the Hunan Aiyuan Public Welfare Foundation, providing partial or full surgical cost assistance and treatment for registered poor households, low-income households, disabled patients, etc. who need corneal transplant surgery. The project footprint covers more than 20 provinces and has helped more than 400 patients regain their sight. In 2018, Aier Eye Hospital Group jointly with the China Red Cross Foundation and provincial Red Cross Societies launched the Youth Eye Health Project, inviting optometry experts to enter campuses to carry out youth vision health file building, myopia prevention and control science popularization, eye health education, vision screening, and medical optometry and glasses fitting assistance for children with refractive errors from poor families, enhancing youth awareness of healthy eye use, effectively controlling myopia rates, and improving vision health levels, benefiting 20 million primary and secondary school students.

In order to raise more funds and continue to support the public welfare of visual health, Aier Eye Hospital has established a "cross-subsidy" mechanism throughout the group, that is, using the profits obtained from providing high-end medical services to subsidize low-income poor groups, provide low-cost or even free basic eye surgeries for people at the bottom of the pyramid, meet their basic eye needs, and allow poor eye patients in remote grassroots areas to enjoy convenient, high-quality and affordable medical services, so as to relieve eye diseases as soon as possible, improve health and

quality of life, and fundamentally alleviate the current situation of grassroots eye patients who cannot afford to see a doctor. In this regard, the World Bank has issued a case report to promote the innovative public welfare model and related experience of Aier Eye Hospital in developing countries around the world.

In addition to donating cash, Aier Eye Hospital's more than 30,000 employees, especially more than 5,000 medical staff, have provided strong support for the group to practice social responsibility and carry out public welfare activities. In order to further enhance the professionalism and effectiveness of the public welfare projects for eye health, and provide a channel and platform for ophthalmologists to contribute to society and realize their own value, the Group has established a top-down volunteer service system and built a long-term expert volunteer service platform. More than 400 Aier Eye Hospitals in China have established volunteer service stations and set up public welfare affairs representatives to coordinate and institutionalize employee volunteer services. The Group's volunteer service platform has widely gathered well-known experts in all ophthalmic sub-specialties such as cataract, glaucoma, corneal disease, fundus disease, and refraction.

Through systematic participation and support, they have brought into play their professional knowledge and skills to carry out free clinic screening, health science popularization, surgical diagnosis and treatment, grassroots doctor training, international medical assistance and other assistance activities, and provide high-quality, convenient and efficient eye health services to people in need with benevolence and precision, which has not only improved the operational efficiency of public welfare projects, but also enhanced employees' sense of identity, pride and cohesion with the Group. The project won the "Top Ten Charity Projects" award in the 16th (2019) China Charity List.

Aier Eye Hospital attaches great importance to charity publicity work, and its public welfare and charity actions are fully publicized in major domestic mainstream media. People's Daily Online, CPPCC Online, China Daily Online, China News Service, Guangming Online, People's Daily, Guangming Daily, Public Welfare Times, CCTV and other media have reported on Aier Eye Hospital's charity activities many

times.

Table 2.4 - Aier Eye Hospital Group's awards and honors in the public welfare field (partial)

Award time	Theme	Awarding unit	Award name
2018/2020	Charity	Ministry of Civil Affairs of the People's Republic of China	The 10th/11th "China Charity Award"
2020	Charity	China Brand Festival	The 14th China Brand Festival "Huapu Award" & "Protest and Tribute Brand Enterprise Award"
2020	Charity	China Red Cross Foundation	Aier Eye Hospital won the 2020 "Angel·Outstanding Humanitarian Contribution Award"
2019	Charity	China Social Enterprise and Impact Investment Forum	2019 "Towards the Light Award·Business for Good"
2019	Charity	China Charity Times	2019 Charity Enterprise Award
2019	Charity	Phoenix Network Activist Alliance	Top Ten Public Welfare Enterprises of the Year
2019	Charity	China Social Enterprise and Impact Investment Forum	Xiangguang Award: Universe Track Business Good Award
2018	Charity	Financial World	Innovative Case of Targeted Poverty Alleviation
2018	Charity	China Charity Annual Conference	2018 China Charity Enterprise
2019	Charity	China Charity Organizing Committee	The 8th China Charity Festival "2018 Responsible Brand Award"
2020	Charity	China Social Enterprise and Impact Investment Forum	Top 10 Enterprises with Special Contributions to Protests,
			2020 Good Enterprises
2013	Charity	National Health and Family Planning Commission	
2021	Charity	United Front Work Department of Hunan Province, Provincial Department of Industry and Information Technology, Provincial Department of Human Resources and Social Security, Provincial Market Supervision Bureau and Provincial Federation of Industry and Commerce	Hunan Province's "Outstanding Builder of Socialism with Chinese Characteristics" (Chen Bang)
2020	Charity	Hunan Provincial Party Committee, Provincial People's Government	Advanced Individual in Hunan Province's Fight against COVID-19 (Chen Bang)

Source: formed by author

For example, in 2021, People's Daily Online published articles such as "From serving the "poverty alleviation" campaign to helping the "rural revitalization", Aier Eye Hospital fulfills its mission of building a bright China" and "Aier Eye Hospital

won the 11th "China Charity Award"; Public Welfare Times published reports such as "The theme event of the "Bright Project·Cataract Restoration" project National Eye Care Day was held in Beijing". Timely publicity and reporting have highlighted the good deeds of Aier Eye Hospital, established a good social image for the group, and popularized the charity culture throughout society. In recent years, Aier Eye Hospital's public welfare and charity road has established a good social image for it and won a series of commendations, as shown in the following table (Table 2.2). The acquisition of these honors has further enhanced the social image of the enterprise and helped the enterprise development enter a virtuous cycle.

Enterprises may damage their relationships with stakeholders in their operations. Through public welfare and charity activities, enterprises have established good relationships with stakeholders and created a good brand image. When enterprises encounter public opinion risks in their operations, the accumulated good social image will effectively help enterprises get out of difficulties. In recent years, Aier Eye Hospital has occasionally encountered public opinion risks of medical accidents, but it was eventually saved. On the one hand, it was related to the timely and effective handling of the hospital, but at the same time, it must be said that its good social image also reduced the risk and public opinion index. For example, in 2020, a woman named Ai Fen underwent cataract surgery and implanted an artificial lens at Wuhan Aier Eye Hospital. After the operation, she developed serious complications and was almost blind. Ai Fen published the matter on the Internet and demanded justice. Later, Aier Eye Hospital responded promptly and resolved the crisis with a positive and sincere attitude, and the matter was successfully handled.

CHAPTER 3

IMPROVING THE ANTI-CRISI MANAGEMENT SYSTEM OF AIER EYE HOSPITAL GROUP

3.1 Strategic planning in the anti-crisis management system of Aier Eye Hospital Group

According to the analysis, strategic charitable donation management refers to a management strategy for the effective implementation of the strategic charitable donations of enterprises, which can be regarded as the content of the operational management level in enterprise management, including various management activities such as fund management, financial management, talent management, project management, and brand management of charitable donations. In recent years, Aier Eye Hospital has continuously improved the level of strategic charitable donation management, and its public welfare and charitable activities have achieved good results, but from the perspective of development, there are still some shortcomings. In this study, the author has widely collected literature and materials on the above management aspects, conducted in-depth research in Aier Eye Hospital and related units, and held discussions with relevant staff to sort out, analyze, and summarize several problems in the strategic charitable donation management of Aier Eye Hospital and their causes.

Talent is the core competitiveness of enterprise development. Aier Eye Hospital takes "respecting employees" as its primary value, effectively protects the rights and interests of employees, provides diversified salary benefits and incentive mechanisms, improves the talent training system, and is committed to creating a co-creation, win-win and shared working environment for employees to achieve employees and empower corporate development. Aier Eye Hospital is full of talents in corporate management and ophthalmology, and the lively talent situation provides a continuous and powerful driving force for the development of the company. However, the talent

construction in the field of public welfare and charity is relatively insufficient, and there is a shortage of professional talents in strategic charity donation management [31].

On the one hand, Aier Eye Hospital's internal charity management talents are relatively scarce. The development of strategic charity requires three types of talents: first, leading talents with strategic thinking and international vision, who are proficient in corporate management and have advanced charity concepts, and can lead the long-term sustainable development of corporate strategic charity; second, professional talents who can do a good job in donation fund estimation, charity project management, charity fundraising and other tasks; third, basic talents who can implement daily work as required. In the three-level management structure of corporate social responsibility, the strategic committee of the board of directors is composed of board members and is responsible for approving social responsibility-related goals; the social responsibility management committee is composed of senior corporate managers; and the social responsibility working group is composed of relevant persons in charge of various functional departments to implement social responsibility affairs. These personnel are either elites who are proficient in corporate management or experts who are good at specific business. Their responsibilities are more based on departmental functions and cooperate with corporate donation activities. They are not very professional in public welfare and charity.

On the other hand, there is a relative lack of professional talents in corporate foundations. At present, the project execution teams responsible for the strategic charitable donations of Aier Eye Hospital Group mainly include the work teams of Aiyan Public Welfare Foundation and Xiangjiang Public Welfare Foundation. According to the 2021 annual report of Aiyan Public Welfare Foundation, there are 21 full-time staff members, including 1 chairman, 1 vice chairman and secretary-general, 1 executive secretary-general, 2 assistant secretaries-general, 2 deputy directors of Beijing Office, 5 project operations department, 4 fundraising and development department, 2 volunteer service department, 2 general department, and 1 cashier. In terms of age structure, there are 3 people born in the 1970s, 10 people born in the

1980s, and 8 people born in the 1990s. The team is young and full of vitality. In terms of organizational structure, there are no specialized departments such as brand management, news publicity, and financial management. In terms of staffing, only the Project Operation Department, Fundraising Development Department, and Volunteer Service Department are engaged in professional public welfare and charity activities, with a total of 11 people. The professional strength is not strong enough, especially the Volunteer Service Department, which has only 2 people, but needs to manage a volunteer management team of thousands of people, and the staff strength is too thin. In terms of professional background, among the 21 staff members, 8 are postgraduates and 13 are undergraduates. Overall, they have a high degree of education, but none of them have a professional background in public welfare and charity or social work, and there is no staff with a social work certificate. In terms of continuing education, there are only a few people who have participated in special training in the field of public welfare and charity at home and abroad, with only 1 person [31].

In recent years, almost all hospitals under Aier Eye Hospital have participated in donations, as shown in Figure 3.1. Although the donation amounts vary, they are all strategic. There is no fixed standard for how much a company should donate. It needs to be determined according to the specific development of the company, but it cannot affect the sustainable development of the company. There are several points worth our attention in the management of Aier Eye Hospital's strategic charitable donation funds.

First, the proportion of donation expenditure is high. The strategic charitable donation theory believes that the strategic charitable donation of an enterprise can be regarded as the "charitable investment" behavior of the enterprise, and it should pursue less charitable investment to obtain higher charitable benefits. According to the basic model of corporate strategic charitable donation behavior proposed by scholars such as Tian Lihua, the input and income of corporate strategic charitable donations can be divided into four models: "low investment, low return", "low investment, high return", "high investment, high return", and "high investment, low return". The most ideal model is "low investment, high return". Under this model, the cost-effectiveness ratio of the enterprise is the highest, and the interests of shareholders and the interests of the

general public are in the best balance. According to the company profits and donation amounts disclosed by the CSI 300 listed companies, 275 listed companies that made profits and made donations donated an average of 0.7% of their net profits, 13.67% of listed companies donated more than 1% of their net profits, of which 8 listed companies donated more than 3% of their net profits; 78% of listed companies donated less than 1% of their net profits. In comparison, Aier Eye Hospital's donation amount is quite eye-catching. From 2018 to 2022, Aier Eye Hospital's net profits were RMB 1.009 billion, RMB 1.379 billion, RMB 1.724 billion, RMB 2.323 billion, and RMB 2.524 billion, respectively, and its donation expenditures were RMB 170 million, RMB 135 million, RMB 310 million, RMB 334 million, and RMB 180 million, respectively. The proportion of charitable donations to net profits was 16.85%, 9.79%, 17.98%, 14.38%, and 7.13%, respectively, as shown in Figure 3.2. It can be seen that the proportion of donation expenditure of Aier Eye Hospital is very high, and its donation "input-return" model is between "high input, low return" or "high input, high return", and it is difficult to achieve the ideal state of "low input, high return". Of course, Aier Eye Hospital's generosity in charitable donations is awe-inspiring. This article aims to analyze the room for optimization and improvement in the management of donated funds from a theoretical perspective, not to encourage companies to reduce the amount of donations.

Secondly, the amount of donations fluctuates greatly. From the perspective of the group company, in 2022, Aier Eye Hospital's net profit was 2.524 billion yuan, an increase of 8.65% year-on-year; donation expenditure was 180 million yuan, and the proportion of donations to net profit was 7.13%, a year-on-year decrease of 46.11%, showing a "steep cliff" decline. From the perspective of its subsidiaries, there are similar problems, taking Wuhan Aier Hospital as an example. From 2011 to 2019, the donation amount of Wuhan Aier Hospital increased year by year, reaching a peak of 18 million yuan in 2019, but suddenly dropped to 3 million yuan in 2021, as shown in Figure 3.3. The large fluctuation of the donation amount indicates that the stability and sustainability of charitable donations need to be strengthened [31].

Secondly, the donation plan is burdensome. The public welfare strategy announced by Aier Eye Hospital stated that it will donate 20 billion yuan in the next

ten years, and the average annual expenditure will reach 2 billion yuan, while Aier's annual net profit is only about 2 billion yuan. If it is implemented according to the announced strategy, how long can Aier Eye Hospital support such a high proportion of donation expenditure? If the promise cannot be fulfilled, "promising but not donating" will have a great negative impact on the credibility of the company. Based on the above analysis, Aier Eye Hospital needs to further optimize its donation fund management strategy, adhere to the principle of doing what it can according to its own business scale, profitability, debt level, cash flow, etc., and reasonably determine the scale of donation expenditure.

The strategic charity donations of Aier Eye Hospital have won it a good reputation and established a good brand image. However, the author found in the survey that Aier Eye Hospital has exposed some problems in the brand management of strategic charity donations, which are as follows [31].

First, there is a certain risk of public opinion. In recent years, many companies under the Aier Eye Hospital Group have repeatedly been punished for medical insurance and other issues. In addition, its public welfare and charity publicity has aroused public doubts about its charitable purpose. For example, the "Hot Blood Casts Military Soul·Love Eyes to Help Join the Army" project has been complained by many consumers, who believe that the project is suspected of false propaganda. For another example, the public welfare activities of the "Myopia Prevention and Control Eye Health Guidance Station" have also been questioned by parents, who believe that Aier Eye Hospital collects information from parents and students through public welfare activities to promote orthokeratology treatment programs.

Second, the public support is not strong enough. The general public did not actively participate in the projects donated by Aier Eye Hospital, and the social mobilization was not strong enough. The Eye Care Foundation once cooperated with charitable organizations such as the Provincial Charity Federation to conduct online fundraising for brand projects supported by Aier Eye Hospital, but the public fundraising effect was not very ideal. On the other hand, the implementation of these projects requires a large number of volunteers to participate and execute, but the

volunteers mainly come from Aier Eye Hospital, and the participation of all sectors of society is not high.

Third, the effectiveness of group cooperation is not obvious. Strategic charity theory believes that corporate group cooperation in donations is conducive to reducing costs and achieving integrated effects. At present, in the charity activities of Aier Eye Hospital Group, some cooperation has been carried out within the industrial group, but its donations are "one-of-a-kind". It has not joined forces with the companies in the group to support the implementation of large-scale brand projects. The "large-scale" donations are indeed awe-inspiring, but the "lone hero" who has been making charitable donations in the field of ophthalmology for a long time has achieved limited brand effects [31].

Charity management theory believes that the concept and method of project management can be introduced into the field of public welfare and charity to manage charitable projects. Public welfare and charity project management refers to the process by which certain organizations and individuals optimize the allocation of human and material resources to effectively organize, plan and control the operation of projects in order to achieve the purpose of public welfare and charity, and achieve project goals. Aier Eye Hospital's strategic charitable donations are mainly implemented through project-based operations. For this reason, this paper investigates the projects donated by Aier Eye Hospital. Strategic charitable donations pursue the best charity at the lowest cost and focus on the cost-effectiveness ratio of charitable projects. Therefore, this paper focuses on the performance of donation project implementation. The survey found that Aier Eye Hospital's strategic charitable donation projects are difficult to measure and evaluate in terms of performance, as shown below.

On the one hand, the cost of the project is difficult to measure. The cost structure of the donation project is relatively complex, and it is difficult to accurately count. Generally speaking, it includes donation decision costs (including preliminary research costs, plan formulation expenses, donation field screening expenses, etc.), expenses for donation recipients (directly providing money or providing services to recipients), donation execution costs (including donation ceremony costs, transportation costs,

management costs, etc.), donation-related taxes, etc. In addition, a large number of volunteers are needed to implement the project, and different volunteers have different professional skills and provide different service values. Therefore, the service value of volunteers is difficult to quantify.

On the other hand, the benefits of the project are difficult to quantify. Charitable donation projects have multiple stakeholders, and it is very difficult to quantify the results of each stakeholder. For example, in the eye protection project implemented by Aier Eye Hospital with a donation of 100 million yuan, the sub-project "Caring for Rural Youth Eye Health Plan" has been carried out in 7 provinces including Hunan and Yunnan, and has conducted vision examinations and file building for more than 14,000 primary school students, distributed myopia prevention and control manuals, and disseminated knowledge. The ultimate goal of every social welfare project is to effectively change the behavior of the beneficiaries. The stakeholders of this project include the students and their families, volunteers, communities, the public, government departments, etc. For students, how many students have developed good eye habits after receiving knowledge popularization of eye health? How many students have effectively prevented myopia? How to quantify the value of this project to other stakeholders? For the donor, Aier Eye Hospital, what benefits does this project bring to it? In terms of finance, has its profitability, debt repayment ability, and cost control ability been improved? In terms of non-financial aspects, how to measure and evaluate the improvement of its employee satisfaction, customer retention rate, customer increase rate, market share growth rate, the role of donations in improving corporate image, and the role of donations in brand building?

3.2 Expansion of the areas of external factors influence the anti-crisis management system of Aier Eye Hospital Group

The government's macro-policy environment has a certain impact on the talent team building and donation fund allocation of Aier Eye Hospital's strategic charitable donation management.

In terms of talent team building, my country's construction of the discipline of public welfare and charity management is relatively lagging, which affects the construction of talent teams in the charity field. In recent years, all sectors of society have made many attempts and explorations in the construction of talent teams in the field of public welfare and charity, and have achieved certain results. However, to take the path of standardized and professional construction, it still depends on the government's strong promotion. For many years, there has been no special public welfare and charity management major in undergraduate majors in Chinese universities. Only a few universities have opened scattered related courses based on majors such as public administration and social work, or set up research directions in public welfare and charity during the postgraduate training stage. It was not until February 2022 that the Ministry of Education officially issued a document announcing that ordinary colleges and universities in my country would open a "charity management" major. The first batch of colleges and universities to open the major were only Zhejiang University of Technology and Shandong University of Technology. For example, the Yingxian Charity College of Zhejiang Gongshang University has undergraduate courses in charity management, including charity ethics, principles of volunteer service, non-profit organization management, charity laws and policies, project management, fundraising principles and practices, global charity development, and wealth management. It has established four training directions, namely international charity, charity organizations, corporate charity, and charity finance. The course content is very rich and meets the needs of the times. It is a major progress in the discipline construction of my country's charity management major [31].

In terms of the allocation of donation funds, the guidance of government policies directly affects the funds of corporate charitable donations. At present, laws and regulations such as the Charity Law, the Public Welfare Donation Law, and the Enterprise Income Tax Law have clearly stated that enterprises can enjoy tax incentives for charitable donations in accordance with the law, which has greatly stimulated the enthusiasm of enterprises to carry out charitable donations. However, there are still many imperfections in my country's current public welfare and charity tax policies,

which have a certain impact on corporate charitable donations. For example, tax incentive policies are relatively scattered, and the procedures are complicated at the operational level, which is difficult for relevant staff of enterprises and charitable organizations to understand. For example, the relevant regulations on how to implement tax incentives for donating real estate, equity, intellectual property, etc. are not clear enough. In 2019, Aier Eye Hospital donated 100 million shares to Xiangjiang Public Welfare Foundation for ophthalmic medical research, education and ophthalmic talent training. In the actual operation process, it also encountered the problem of paying a large amount of taxes, which had a certain impact on Aier Eye Hospital's continued enthusiasm for donations.

At present, the world is undergoing a major change that has not been seen in a century. The outbreak of the new crown epidemic, the escalation of geopolitical risks, the tense atmosphere of Sino-US relations, and the severe situation in the Taiwan Strait have also affected the economic situation. Many industries have been impacted. While the overall economic environment has an impact on the development of enterprises, it will inevitably affect the strategic charitable donation funds of enterprises [31].

From the perspective of corporate development, the profits of enterprises directly affect the amount of charitable donations. According to the company's profitability and donation amounts disclosed by the 2022 Shanghai and Shenzhen 300 listed companies, it can be seen that the net profit of listed companies is positively correlated with the donation amount of listed companies. Among the companies with lower net profits, the gap in donation amounts is greater than that of the companies with higher net profits. This shows that companies with higher net profits are more inclined to donate funds that account for a higher proportion of net profits as a whole, as shown in Figure 3.4.

From the perspective of the industry in which the company is located, the proportion of donations to net profits of companies in different industries varies greatly. For example, in 2021, the average level of donations of listed companies in the health and social work industry was the highest, reaching 5.04%; the average donation level in the culture, sports and entertainment industry was relatively high, with donations accounting for 2.35% of net profits, as shown in Figure 3.5.

The ophthalmology industry belongs to the sub-track of consumer medical care. It is one of the "four great kings" in the consumer medical market along with medical beauty, dentistry, and hair transplantation. It has always been known as the golden track because of its broad market space and high barriers. my country is the country with the largest number of patients with eye diseases in the world. With the rapid development of electronic devices and the Internet in my country, the intensity of work, excessive use of eyes and other factors, the demand for ophthalmic treatment has increased sharply, resulting in rapid growth in the ophthalmology market. Therefore, under the influence of multiple external factors, although Aier Eye Hospital will fluctuate in the short term, it will still maintain a relatively high profit growth rate overall. For example, from April to May 2021, due to the impact of the new crown epidemic, Aier Eye Hospital's hospitals in Shanghai and Jilin were largely suspended, and outlets in other parts of the country were also affected to varying degrees. At that time, its chairman confidently stated that the demand for ophthalmic diagnosis and treatment would only be delayed due to the epidemic, but would not disappear. After the epidemic is under control, Aier's outpatient and surgical volume will rebound sharply. The company's announcement showed that in 2021, the company's revenue was 15.001 billion yuan, a year-on-year increase of 25.93%, and its net profit attributable to the parent company was 2.323 billion yuan, a year-on-year increase of 34.78%, and its net profit attributable to the parent company after deducting non-recurring items was 2.783 billion yuan, a year-on-year increase of 30.6%, and its net cash flow from operating activities was 4.084 billion yuan, a year-on-year increase of 22.15%. In the first quarter of 2022, the company achieved revenue of 4.169 billion yuan, a year-on-year increase of 18.72%, net profit attributable to the parent company was 611 million yuan, a year-on-year increase of 26.15%, and net profit attributable to the parent company after deducting non-recurring items was 623 million yuan, a year-on-year increase of 22.49% [31].

The good development trend and industry growth trend have kept Aier Eye Hospital enthusiastic about charitable donations. From 2017 to 2019, the total donation amount of Aier Eye Hospital was 335 million yuan; from 2020 to 2021, the total donation amount of Aier Eye Hospital was 687 million yuan, showing an overall

upward trend. The issue worthy of our attention is that since the industry in which the company is located affects the donation of the enterprise, once the development of the industry is weak and the overall donation enthusiasm declines, it is very likely to affect the strategic charitable donation of Aier Eye Hospital; similarly, if there is a lack of institutionalized and normalized donation mechanism, once the economic benefits of the enterprise decline, Aier Eye Hospital is very likely to significantly reduce charitable donations.

Social constraints are an important reason why the brand effect of Aier Eye Hospital's strategic charitable donations is not prominent enough, which is mainly reflected in the social and cultural mentality and social support.

First, the recognition of strategic charitable donations by all sectors of society is insufficient. Strategic charitable donations are strategic in two main aspects: first, integrating corporate charitable behavior into corporate development plans from a strategic perspective to promote a good unity of economic and social benefits; second, pursuing the efficiency of corporate philanthropy, pursuing the greatest benefits at the lowest cost, and doing the best charity. At present, influenced by the traditional concept of righteousness and profit, the philanthropic concepts of most domestic private enterprises are relatively simple, and there is a lack of mechanisms and strategies for carrying out charitable activities. The public also generally believes that corporate philanthropy should have pure goals and be charitable for the sake of charity, and strategic philanthropic behavior that takes into account both profit and righteousness is not encouraged. On July 30, 2022, during the EyeChina 2022 International Forum on Eye Health Development and the 20th Anniversary Celebration of Aier Eye Hospital, Aier Eye Hospital released its public welfare strategy, claiming that it will donate 20 billion yuan in the next ten years. This incident triggered public opinion, and many media claimed that "Aier Eye Hospital was suspected of "donating 20 billion yuan for fake charity", and the donated money eventually flowed back into the pocket of Aier Eye Hospital, while gaining a good reputation of "charity", which can be said to be both famous and profitable." The public questioned Aier Eye Hospital's "cross-subsidy" model, that is, using the profits obtained from providing high-end medical

services to subsidize low-income poor groups. This model has been recognized by the government and the international community. The World Bank has also issued a special case report for this, which comprehensively introduces Aier Eye Hospital's business model and values. However, many people in China still have complaints about this, and even Aier Eye Hospital's internal staff do not recognize it [31].

Secondly, the ability of social organizations to support is insufficient. In 2020, Aier Eye Hospital launched a project called "Aiyuan Community Guardian Plan" through the Aiyuan Public Welfare Foundation, providing financial support and funding to a group of community-focused social organizations, hoping to create an eye health barrier-free community through their organizations to carry out regular and continuous eye health popular science education and free clinics and examinations in grassroots communities, and comprehensively improve the national eye health level. In the process of project promotion, it was found that these institutions had good ability to deal with the street offices, neighborhood committees, etc. and coordinate implementation, but their internal management capabilities did not meet the requirements of the foundation, especially the financial management level, which was difficult to meet the standards. In this regard, regional differences are obvious. Wuhan, Chengdu, Shenyang, Changsha, Shenzhen, Guangzhou and other large cities are relatively better, but in inland cities with less developed economies, the capabilities are very lacking. Aier Eye Hospital once tried to cover the project in rural areas, but after investigation, it was found that it was very difficult to find suitable cooperative institutions in the local area. The stability and risk resistance of community social organizations were poor. Affected by the epidemic, several cooperative institutions could not hold on, and institutional adjustments and personnel loss made it impossible to carry out the work [31].

From the perspective of management information systems, at present, whether it is the macro level of the country and the province, or the micro level of charitable organizations and enterprises, there is a lack of efficient and convenient charity management information systems to support the development of charity, which also has a certain impact on the strategic charitable donation management of enterprises.

First, there is a lack of information platforms for resource docking. At present, there is no unified platform for charitable resource docking in China, and the phenomenon of mismatch or inefficient matching of charitable resources is more prominent. On the one hand, charitable resources and volunteer service resources cannot find suitable service objects and projects, and existing resources are largely redundant; on the other hand, people in need of help cannot get appropriate assistance. For example, the "Smart Civil Affairs" system of the Hunan Provincial Department of Civil Affairs includes a charity management platform, which has basic data of charitable organizations in the province; at the same time, the system also includes data on low-income households, extremely poor households, left-behind children and other disadvantaged groups. However, the system only contains basic information such as the governance structure and business scope of charitable organizations, and has not established a dynamic charity project library, which is not enough to undertake the task of charitable resource supply; at the same time, this platform is an internal management platform of administrative units, which is not open to the society, and has not achieved data sharing with other departments. The public can neither see the data of charitable organizations nor the data of people in need. Therefore, when Aier Eye Hospital determines the objects of charitable donation assistance, it needs to spend a lot of energy to find the objects of assistance, which leads to higher management costs for the enterprise.

Second, the function of the information disclosure platform needs to be improved. The destination of charitable donations is not transparent, which can easily lead to public doubts about corporate charitable behavior. At present, the Ministry of Civil Affairs has established a national unified charity information platform - "Charity China" for charitable organizations to disclose information, but the content required to be disclosed is relatively simple and difficult to trace. Some strong public welfare organizations have improved the transparency of the organization through blockchain technology, deepened the trust between the organization and donors and the public, but technical barriers still hinder the implementation of information disclosure by most charitable organizations. For Aier Eye Hospital, the flow of funds, use of funds, project

progress, actual benefits of the recipients, etc. of its strategic charitable donations are difficult for the public to know, which is easy to arouse public doubts.

3.3 Expansion of the areas of internal factors in the anti-crisis management system of Aier Eye Hospital Group

According to the stakeholder theory, the stakeholders of strategic charitable donations include the government, shareholders, employees, volunteers, cooperative organizations, communities, beneficiaries, customers, the public, etc. This article focuses on analyzing employees, the main internal stakeholders. Domestic enterprises generally do not pay enough attention to professional talents in the field of social responsibility. They encounter many obstacles when working in corporate social responsibility and their development space is limited to a certain extent. Therefore, there is a lack of compound talents who understand both corporate management and public welfare and charity. Aier Eye Hospital also has the same problem. In the process of strategic charitable donation management, it does not pay enough attention to the interests of employees responsible for public welfare and charity.

First, the career development space of charity managers is limited. Maslow's hierarchy of needs theory believes that people have the needs of "social respect" and "self-realization". On the one hand, a good corporate social image is conducive to enhancing employees' demand for "social respect", especially when social responsibility department staff in the company directly participate in public welfare and charity, they have a greater sense of pride and honor; on the other hand, the lack of professional skills training and clear career development path for relevant staff in the company's public welfare and charity work is not conducive to their long-term development and it is difficult to meet the psychological needs of "self-realization". Aier Eye Hospital attaches great importance to the training system and talent echelon construction of employees, and has set up seven job sequences and dual career growth and promotion channels to pursue the common growth and development of the company and employees [31].

The seven major positions are: clinical medicine, medical support, optometry management, nursing management, business management, health management, and administrative management. The dual career growth and promotion channels refer to: management channels, including basic management talents, professional management talents, business management talents, and comprehensive management talents; professional channels include young medical talents, backbone medical talents, elite medical talents, and leading medical talents. Relatively speaking, Aier Eye Hospital does not attach much importance to the importance and training of charity management talents. The positions of the social responsibility related persons in charge of Aier Eye Hospital are mainly administrative management, and the career growth channel is the management channel. However, it is difficult for charity managers to receive public welfare and charity training within the hospital, and it is difficult to grow in this professional field. In addition, after their positions are promoted, they are very likely to no longer engage in charity management.

Secondly, charity managers do not receive enough recognition and incentives. According to interpersonal relationship theory, harmonious interpersonal relationships, harmonious communication, and recognition and approval from others are important factors in stimulating employees' work enthusiasm. At present, public welfare and charity staff in domestic enterprises lack a circle of peer exchanges and lack recognition and approval from senior executives at the relevant department level, which has a certain impact on their work initiative and creativity. The author learned in the interview that the heads of the public welfare and charity sectors of Aier Eye Hospital are currently scattered in different departments, and they provide support and cooperation when it comes to related businesses. In addition, there are many subsidiaries under the group hospital, and the public welfare and charity sectors of each subsidiary are managed by different personnel. The communication and connection between them are not very close, and no collective wisdom and work synergy have been formed. In addition, Aier Eye Hospital Group has won many honors and awards in the field of public welfare and charity, but the rewards and incentives for employees' contributions in the field of public welfare and charity are not strong enough [31].

The previous analysis pointed out that Aier Eye Hospital's charitable donations have the characteristics of high expenditure ratio, large fluctuation of donation amount, and heavy burden of donation plan in terms of fund allocation. The main reason is that its financial guarantee mechanism for strategic charitable donations is not sound enough.

The financial guarantee mechanism of corporate donations refers to a set of working mechanisms established to achieve the long-term sustainability of corporate charitable donations, including corporate donation decision-making, donation fund allocation, and donation information disclosure. Through the establishment of a financial guarantee mechanism, corporate donations can be standardized, institutionalized, normalized and profitable.

From the perspective of decision-making mechanism, although Aier Eye Hospital has set up a special department to study and formulate strategic charitable donation plans, these departments are more responsible for implementation and coordination. The social activities and personal perceptions of senior leaders play a leading role in corporate donation decisions. At the same time, although Aier Eye Hospital has established a formal internal decision-making mechanism, it has not yet formed a written donation system. The decision-making process is more of a one-on-one discussion. The decision-making process is simple and efficient, and is not constrained by a complete set of systems [31].

From the perspective of fund allocation mechanism, Aier Eye Hospital has no clear regulations on how to determine the annual donation amount of the company, the arrangement of the source of donation funds, and the organization of the budget work of donation funds. The "reservoir" of charitable funds has not been scientifically and orderly constructed, which has a certain impact on the sustainable development of corporate strategic charitable donations.

From the perspective of information disclosure mechanism, Aier Eye Hospital has widely publicized strategic charitable donations, but this is different from information disclosure. Although the relevant laws and regulations on charity do not stipulate the obligation of public disclosure of information of donation enterprises, the active

disclosure of information on charity donations by enterprises, in addition to improving the corporate brand image, is of great significance for enterprises to strengthen the supervision of charity funds and improve the scientific nature of fund allocation. Aier Eye Hospital's disclosure of information on its charity donations is very limited. From the perspective of public content, it only discloses basic information such as the amount and purpose of the donation; from the perspective of public channels, only the official website or individual websites have published donation announcements. It is recommended that Aier Eye Hospital improve the mechanism for publicizing charity information and build a transparent and efficient charity.

3.3.3 Insufficient brand risk awareness

The brand crisis management theory believes that the occurrence of brand crises is inevitable, and the causes of its occurrence are complex, and people have limitations in predicting, identifying and managing crises. Brand crisis management should be based on the entire life cycle of the brand, and launch comprehensive defense against possible crises, effectively control crises that have already occurred, and perform post-event repairs for crises that have ended. The brand crisis management model is shown in Figure 3.7.

As an enterprise that has been deeply involved in the ophthalmology industry for many years, Aier Eye Hospital has established a comprehensive protection system for the prevention and control of ophthalmic surgery risks and a complete mechanism for responding to public opinion risks. Although it has encountered many public opinion risks in recent years, it has responded to them in a timely and efficient manner, resolved brand crises, and maintained a good corporate image. However, the risk awareness in the field of public welfare and charity is not strong enough. Brand management mainly relies on the company's existing organizational structure and management system. It has not set up a special brand crisis management department for strategic charitable donations. For each link of donation brand crisis prevention, crisis management and crisis repair, a set of targeted and guiding work mechanisms has not been established.

The theory of public welfare and charity project management believes that donation project evaluation refers to the use of scientific methods to objectively,

impartially and accurately judge charitable donation projects. It is not only an important measure to test the effectiveness of project services and the rationality and scientificity of fund use, but also an important means to promote the development of charity. Donation project evaluation is helpful for project donors to understand whether the project has achieved the expected goals. For managers, finding the desirable and improved aspects of the project can help them clarify their goals and service objects during the planning stage; timely adjust effective measures during the implementation process; and summarize lessons learned after the end. For researchers, charity project evaluation has important academic value and can explore the replicability and scalability of the project [31].

A comprehensive project evaluation system should include evaluations in multiple dimensions. From the perspective of the project life cycle, it should include pre-evaluation, process evaluation and post-evaluation; from the perspective of the nature of the evaluation, it should include qualitative evaluation and quantitative evaluation; from the perspective of the evaluation subject, it should include internal evaluation and external evaluation. The strategic charity donation evaluation system of Aier Eye Hospital needs to be improved in the following aspects.

First, there is a lack of process evaluation. Generally, enterprises and foundations will implement pre-evaluation during the project demand investigation stage and post-evaluation after the project is implemented, but they do not pay enough attention to process evaluation. Process evaluation is of great significance for timely discovering problems in project management and analyzing and solving them, and for achieving project results. The projects donated by Aier Eye Hospital encountered some difficulties during implementation, such as the difficulty in finding partners in some communities, which led to the failure of the projects to be implemented. For this problem, targeted design solutions can be designed to solve it.

Second, there is a lack of external evaluation. Aier Eye Hospital rarely actively invites third parties to conduct evaluations on its donated projects, and rarely promptly urges the recipients of charitable donations to conduct project evaluations. The Aiyan Public Welfare Foundation has formulated a project evaluation management system,

and occasionally conducts internal evaluations on the implemented projects, but has not established a scientific evaluation index system. It is more about statistics and summary of work content, such as the "2021 "Hot Blood Casts Military Soul, Aiyuan Helps Join the Army" Project Report" and "2021 "Aiyuan Community Guardian Plan" Project Report" published on its official website, which are both internal evaluation reports of the foundation; in terms of external evaluation, third-party institutions are occasionally hired to conduct evaluations, but a long-term mechanism has not yet been formed [31].

Third, there is a lack of quantitative evaluation. Quantitative analysis is conducive to clarifying the scientific nature of the use of funds, and qualitative analysis is conducive to grasping the social impact of the project. As mentioned above, in the 2021 "Eye Care Community Protection Plan" project evaluation report, the project effectiveness analysis is mainly qualitative analysis, summarizing the three aspects of effectiveness, namely, forming a set of standardized project funding management processes and tables, enriching and extending the foundation's original single project system mainly based on medical assistance, and improving the overall eye health prevention level of residents in the project site. In the quantitative analysis, only some data are listed, such as the project summary as "the project service scope covers 11 provinces/municipalities across the country. As of December 5, 2021, this project has carried out 492 eye health education and free clinic activities in various forms in 18 cities including Changsha, serving a total of 36,426 community residents, helping 8,309 people to detect eye diseases in time, 1,953 people to seek intervention treatment in time, and a total of 731,697.64 yuan in funds have been allocated." After the data was displayed, no analysis was conducted, especially the financial data analysis was relatively lacking.

The realization of high productivity depends on high-quality employees, high-level scientific research institutions, perfect infrastructure, and efficient management systems, all of which are likely to benefit from charitable activities. For example, in its charitable activities, Aier Eye Hospital has trained grassroots ophthalmologists, improved the overall medical technology level of grassroots hospitals, and promoted

the cultivation of grassroots ophthalmology talents; through the Aiyuan Public Welfare Foundation, it supports industry conferences and research activities, holds the China Eye Health Conference, promotes industry exchanges, and enhances its influence in the industry; through the establishment of the Xiangjiang Public Welfare Foundation, it vigorously cultivates industry-leading talents and builds high-level scientific research institutions, which plays an important role in improving the overall development level of the industry [31].

Demand conditions include market size and customer maturity. Aier Eye Hospital's charitable activities have undoubtedly brought a good impact on its market size. By implementing free ophthalmic surgeries in relatively backward areas across the country, it has demonstrated a good image of actively taking on social responsibilities in the minds of the masses, and also demonstrated a high level of medical service, thus attracting a steady stream of customers to come for treatment and expanding the market size. At the same time, it has also continuously cultivated mature customers. After ophthalmic surgery, long-term follow-up observation is required; maintaining eye health also requires long-term attention and care. In this process, a close connection and tacit understanding have been established between the hospital and customers. As long as customers have eye health problems, they will first think of Aier Eye Hospital, and even unconsciously recommend their relatives and friends to go to Aier Eye Hospital for medical services. In addition, by participating in charity activities, the company has played a role in the third distribution, improved the living conditions of poor families, enhanced their family's consumption capacity and level, stimulated consumption motivation, and was also conducive to cultivating mature customers.

The country's laws, policies, and incentives will affect the company's competitive environment. Conversely, the company's charitable activities will also have an impact on the formulation of national laws and policies. For example, the national poverty alleviation and rural revitalization strategies actively guide enterprises to participate in them, and specially introduce tax incentives in these areas. Inspired by the government and encouraged by policies, enterprises have joined in and made important

contributions to the implementation of national strategies. This also encourages the country to pay more attention to improving policy incentives in charity, such as vigorously carrying out charity commendations, organizing the "China Charity Award" every two years, and actively revising the "Charity Law" to provide more convenience for enterprises to carry out charitable activities. Since 2015, Aier Eye Hospital has carried out medical poverty alleviation and eye health services in a mechanism and sustainability through the Hunan Eye Love Charity Foundation, actively responded to the poverty alleviation, rural revitalization and healthy China strategies, implemented the "Bright Project Cataract Restoration" project, You are my eyes-corneal blindness relief project, and visible hope-eye surgery relief project, effectively helping the needy, preventing them from falling into poverty or returning to poverty due to illness, and overall improving the reputation and development environment of the eye health industry [31].

Strategic charitable donations can promote the development of the group in which the enterprise is located and consolidate various supporting industries related to the enterprise. Aier Eye Hospital initiated the establishment of Xiangjiang Public Welfare Foundation, through which it supports the development of medical career of Henan University, supports the cultivation of top undergraduate talents, accelerates the establishment of a new model of school-enterprise cooperation in the ophthalmic medical industry, and also forms strategic partnerships with more than 10 universities such as Central South University and Wuhan University, and establishes 7 major research institutes such as Aier Eye Research Institute, achieving mutual benefit and win-win results with relevant scientific research institutions.

Aier Eye Hospital established a three-level social responsibility management structure in 2021, and stipulated the responsibilities of each level, laying a solid foundation for the promotion of social responsibility. However, its division of responsibilities is relatively general, especially the regulations on strategic decision-making and implementation of strategic charitable donations are not clear enough, and its management system needs to be further improved.

The Social Responsibility Management Committee also needs to further clarify

the management department of strategic charitable donations and their specific work responsibilities. Specific responsibilities should include the following: standardize the approval procedures, clarify the scope of external donations, reasonably determine the limits of external donation expenditures of individual units, etc.; include external donations in the overall budget management and implement unified management; strengthen the supervision and inspection of external donations, strictly review the use of external donations or materials, and give full play to the use benefits of donated funds or materials; attach importance to the follow-up tracking of the implementation effects of donation projects, organize on-site inspections or audits of major projects, and urge recipients to maximize the benefits of donations; make suggestions for handling the responsible persons and units in accordance with relevant regulations and management authority [31].

The main person in charge of Aier Eye Hospital's strategic charitable donations should earnestly assume responsibility, clarify the accountability mechanism, include the implementation of strategic charitable donations in the scope of daily inspections, conduct regular supervision and inspections, and track and inquire about the results in a timely manner to ensure that charitable donations are effective.

"Without rules, there is no order." A complete system is a strong guarantee for the orderly and standardized development of various tasks. Aiyuan Eye Hospital shall formulate various systems applicable to the Group Company and its wholly-owned subsidiaries and holding subsidiaries in accordance with relevant laws and regulations, relevant departmental regulations and normative documents, combined with the actual work, to ensure the smooth development of strategic charitable donations.

The external donation management system shall clarify the scope of application of external donations, types of public welfare and charitable donations, donation principles, management departments and their responsibilities, donation supervision and management, etc. For example, the principles of external donations should include the principle of legality and compliance, adhere to the leadership of the Party, abide by national laws and regulations and other rules and regulations, do not violate social morality, and do not endanger national security; the principle of doing what one can,

reasonably determine the scale according to its own business scale, profitability, debt level, etc.; the principle of procedural standardization, donations should be included in the company's annual comprehensive budget management, and the approval procedures should be strictly followed. For example, the responsibilities of the management department should include implementing management responsibilities and standardizing approval procedures; strengthening supervision and inspection of external donations; organizing on-site inspections or audits of major projects; and proposing treatment suggestions for persons and units responsible for violations.

Although many projects of Aier Eye Hospital are implemented by charitable organizations or other social service agencies, it does not mean that the money can be donated and the matter is over. In order to ensure that the donations achieve good results, it is necessary to establish a charity project management system and arrange for a dedicated person to be responsible for management. It is necessary to strengthen supervision and standardize the important links in the life cycle of charity projects. For example, in the project establishment stage, the public welfare, feasibility, effectiveness and sustainability of the project should be comprehensively considered; in the project implementation stage, the project executor should be regularly reported to review whether the project is carried out in an orderly manner according to the plan and whether the funds are used in a standardized manner; in the middle and after the project, the project should be accepted and evaluated.

Building a good public welfare charity brand and establishing a good social image are important goals of Aier Eye Hospital in carrying out strategic charity donations. For this reason, it is also necessary to establish a charity brand management system. The charity brand management system should include brand positioning, brand communication, brand maintenance, brand crisis management, brand innovation and development management, and other aspects, and standardize and clarify the construction of public welfare brands in all aspects [31].

The charity projects donated by Aier Eye Hospital require Aier Eye Hospital employees to serve as volunteers to implement them, such as going to perform eye surgery or organizing eye health science activities. At present, most of Aier Eye

Hospital's volunteers follow the project implementation party. Whoever organizes the activity will be responsible for management. For example, if the project is organized by the Eye Charity Foundation, the volunteers will be managed by the foundation. This method is a short-term management mechanism. Considering that Aier Eye Hospital's strategic charity donations are long-term and sustainable, the company should also establish an internal volunteer management system to promote the standardization of volunteer service activities, and at the same time better protect the rights and interests of the company's volunteers. The company's volunteer management system should clarify the registration requirements, rights and obligations, training requirements, volunteer service subsidies, safety management, rewards and commendations for volunteers.

The 21st century is an era of cultural management and an era of cultural victory. Many excellent companies in developed countries are moving from experience management and scientific management to cultural management. Corporate philanthropy culture should become an important part of corporate culture, and play an important role in rallying people's hearts and enhancing social responsibility awareness. Aier Eye Hospital has achieved certain results in building a philanthropic culture, but there is still a gap from the ideal state. It is recommended that it make efforts in the following aspects in terms of cultural guarantee.

(1) Strengthen the core concept of corporate culture. Aier Eye Hospital's corporate culture is "upward, good, and beautiful." This core concept is the same as the spiritual essence of philanthropy culture. The philanthropic spirit embodies the value concepts of "care, kindness, friendship, unity, and responsibility". When corporate employees carry out philanthropic activities, they learn to respect and treat others well by helping others, and enhance understanding and mutual trust through unity and cooperation. These all reflect the value pursuit of "truth, goodness, and beauty". Therefore, when strengthening the construction of corporate culture, Aier Eye Hospital should combine the two ingeniously, strengthen the core concept of corporate culture through the construction of charitable culture, and form a strong atmosphere of upward, good and beautiful in the enterprise [31].

(2) Establish a strategic charitable concept. Charity is rooted in morality, but it cannot be limited to the moral category. The modern charitable concept should abandon the inherent thinking of completely moralizing public welfare and charity, and avoid labeling charitable behavior as moral. First, both theory and practice have fully proved that "profit" and "righteousness" can be taken into account, and the two can be unified and mutually promoted. Secondly, with the progress of social civilization, we must establish a modern charitable concept with public responsibility as the core. Modern charity is no longer simply donating money and materials to the weak, but should be responsible for solving social problems and aiming to create a more just environment and more equal opportunities. Thirdly, modern charitable activities should be institutionalized charities. Charity management does not only rely on people's inner consciousness and moral self-discipline, but relies on perfect rules and regulations to promote the long-term sustainable development of charity.

(3) Explore and promote red culture. Enterprises in the new era all shoulder the important mission of party building. The Party Committee of Aier Eye Hospital Group has always been leading the development of various enterprises. Party building activities are an important way to build corporate culture. The profound red culture contains rich charity. For example, the story of "half a quilt" in Shazhou Village, Chenzhou, Hunan, and the story of Lei Feng "traveling a thousand miles and doing a lot of good things" have written a glorious chapter of "serving the people wholeheartedly" and "selfless dedication". When carrying out party building work, Aier Eye Hospital should integrate corporate charity culture construction into it to achieve better cultural construction results [31].

CONCLUSIONS

In this study, we analysed and improved the anti-crisis management of the health care institution, and obtained the following conclusions:

Aier Eye Hospital is a practitioner of the concept of strategic charitable donations. It has carried out public welfare and charity activities for many years and achieved good results. However, from the perspective of development, there are still some bottlenecks in the management of strategic charitable donations of Aier Eye Hospital. This paper uses literature research, case analysis, survey research and other research methods to study the management problems of strategic charitable donations of Aier Eye Hospital, and comprehensively uses corporate social responsibility theory, strategic charitable donation theory, charitable management theory, competitive advantage theory, stakeholder theory, third distribution theory and other methods to analyze the problems and propose solutions to the problems. Through this study, the following conclusions are drawn.

First, strategic charitable donations are an effective way for enterprises to enhance their competitive advantages. Aier Eye Hospital's strategic charitable donations not only effectively solve the actual difficulties of the masses, effectively play the role of the third distribution, but also effectively enhance the competitive advantage of enterprises. In particular, after the donation management is improved, it will help enterprises gain more development advantages. In terms of resources, a professional talent system for charitable management is established, and at the same time, innovative and pioneering talents are continuously cultivated for the development of the industry to form a talent competitive advantage. In terms of capabilities, the project management, risk prevention, brand building and other aspects of the enterprise will be enhanced. In terms of culture, it will further enhance the spiritual appeal of corporate culture and unite the team. In terms of brand building, it will enhance the external image of the company and increase consumer loyalty. The acquisition of these competitive advantages will effectively promote the realization of the company's strategic goals and enable the company to achieve long-term sustainable development.

Secondly, enterprises need to attach great importance to management in practicing

the concept of strategic charitable donations. In the strategic charitable donation management of Aier Eye Hospital Group, donation plans are formulated around the corporate development strategy, a three-level management structure is established, an internal decision-making mechanism and a project operation mechanism are established, the company's own ophthalmology professional advantages and volunteer service human resources advantages are fully utilized, and a unique "cross-subsidy mechanism" is implemented, which is a relatively successful exploration of charitable donation management. However, due to the influence of external factors such as politics, economy, society, and technology, as well as the constraints of the company's own factors, its donation management still has room for improvement. Only by keeping pace with the times, adapting to the times, and adapting to local conditions, and constantly adjusting and improving the donation management strategy, can the company's strategic charitable donations achieve the best comprehensive benefits.

Thirdly, the research in this article will have many meanings. First, it is conducive to the implementation of the "eye health" strategy. Aier Eye Hospital's strategic charitable donations will give full play to its professional advantages in the field of ophthalmology, provide free eye surgery for more people in need, carry out more effective eye health popular science activities, better support the development of ophthalmic academic research, and make positive contributions to strengthening the construction of medical service system, ophthalmic service capacity, and ophthalmic professional talent team, and promote the implementation of the "eye health" strategy in my country and even the whole mankind. Second, it is conducive to the public welfare practice of other enterprises. Aier Eye Hospital's strategic charitable donation management model has a good reference significance for the majority of enterprises to better fulfill their social responsibilities. More and more enterprises will establish the concept of strategic charitable donations under the inspiration and influence of Aier Eye Hospital, and formulate effective charitable donation management measures under the guidance of this concept to achieve better economic and social benefits. Third, it is conducive to the innovative development of public welfare and charity. For charitable organizations, this study will inspire them to think about how to better cooperate with

enterprises, innovate charitable work ideas, and provide more efficient and high-quality services to the society; for the public, it can broaden their charitable vision and choose more innovative, popularizable and sustainable projects to support when engaging in charitable activities; for the government, it will promote its change of ideas, formulate more and better policies to guide the whole society to participate in charitable undertakings, and let the civilized wind of public welfare and charity blow across the land of China.

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APPENDIXES