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"Gheorghe Asachi" Technical University of Iasi, Romania

THE INFLUENCE MECHANISM OF SUPPLY CHAIN FINANCE NETWORK ON CARBON INFORMATION DISCLOSURE PERFORMANCE: AN EMPIRICAL STUDY BASED ON EXTERNAL SUPERVISION PERSPECTIVE

Yuanpu Ji[1], Chen Zhang[1,2*], Jingsong Zhao[1], Jing Zhu[1]

[1]*School of Management, Hefei University of Technology, Hefei 230000, China*
[2]*Key Laboratory of Process Optimization and Intelligent Decision-Making, Hefei University of Technology, Hefei 230000, China*

Abstract

Amid growing internal and external pressures, analyzing how financial networks influence corporate carbon information disclosure (CID) performance is essential for improving transparency in sustainable supply chains. By employing text analysis and network methods, we study how supply chain finance (SCF) networks affect corporate CID performance under external oversight, using data from Chinese listed firms (2010-2022). The findings reveal that SCF networks improve CID performance by stimulating R&D investments. When government regulation is weak, these networks help expand financing channels and compensate for insufficient internal incentives for CID. Media scrutiny enhances firms' ability to leverage SCF networks for low-carbon disclosure. This study offers practical insights for firms to explore innovative supply chain financing strategies and low-carbon management within regulatory frameworks.

Key words: Carbon information disclosure performance; external supervision; supply chain finance network; trade credit financing

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* Author to whom all correspondence should be addressed: e-mail: sm.zhangchen@hfut.edu.cn, Phone: 86-13956000552