

# 銘傳大學管理學院

## 2022 企業倫理競賽初賽個案

時尚產業是地球上第二大的污染源。在服裝及鞋子的生產過程中所產生的染料、廢水汙染，運送過程中排放的二氧化碳，以及生產過剩而賣不掉的產品及丟棄的二手衣物都造成對我們居住的地球高度的汙染。

利人鞋(Lirun Shoes)成立於西元 2000 年，創始人 John 從環境保護為出發點，以永續環保為企業經營的座右銘。利人鞋主要的產品是 15 到 35 歲年輕人的球鞋，使用的材料完全來自東南亞的天然材質，沒有人工合成或是對環境有害的成分。以其中使用最多的成分橡膠來說，利人鞋使用的是來自東南亞的天然樹脂，而鞋面則是使用附近生產的有機棉。其他材料則是使用回收的塑膠瓶製成。成品則在當地設立工廠，雇用本地人力完成。

歷經二十年的努力，利人鞋得到許多社會知名人士的支持，頻頻出現在名人的穿搭照片中，得到免費的代言。雖然市佔率遠不如其他大型品牌，但在市場上也有一定的知名度。說到環境永續的時尚產業，許多人第一個想到的就是利人鞋。

然而，在最近幾年的財務報表中，John 不得不注意到一個財務上的警訊。由於疫情的影響，人工跟物流成本大幅上升近 30%，加上天然材質本身再成本上就遠高於化學合成的材料約 25%，使得利人鞋的成本大幅增加。而其他一些只求賺錢，不惜對環境污染的競爭廠商，不僅投入強大的行銷預算，使用更便宜、對環境污染更高的材質生產鞋子，甚至非法雇用童工，以控制成本。利人鞋在不景氣的疫情期間，市占率已經從原先的 6% 下降到最近的 4.8%。

今天剛開完董事會的 John 回想起剛才會議中兩位董事的發言。他們都對公司的發展感到憂心，畢竟公司要獲利才能生存下去，也要對股東負責。一位大股東就要求降低使用天然材料的比例以降低成本，而且天然材料受產量限制，一直是生產規模受限的主要原因；另一位股東則希望改用化學染料，可以降低 15% 的成本，而且在外觀上更鮮豔，消費者也分辨不出差異。他們都要求 John 在兩週後的會議中提出回覆。

1. 你認為有什麼可能的倫理議題？
2. 個案中有哪些厲害關係人？
3. 如果你是 John，你會怎麼做？

**School of Management, Ming Chuan University**  
**2022 Business Ethics Case Competition Preliminary Round**

Fashion industry is the second largest source of pollution. The waste, polluted water, CO<sub>2</sub> generated in the process of production and transportation, as well as unsold and thrown away used clothing and shoes all lead to severe contamination of planet earth.

Lirun Shoes was established in 2000. The founder John started the company with protecting the environment and creating a sustainable supply chain as its core value. Lirun's main products are sneakers targeting at young consumers between 15 and 35. The shoes use completely natural materials from south-east Asia, such as rubber from local planted trees, local grown organic cotton for the canvas, and recycled plastic for other materials. Production is also done locally with local labor.

In the past 20 years, Lirun Shoes has gained support from many celebrities who usually wear their shoes going out and taking photos. This is free endorsement! Although Lirun's market share is not comparable to the major brands, it is quite known in some markets. It is THE shoe brand that comes to consumers' minds when people talk about sustainable shoes.

However, Lirun's financial reports in the past years were not looking very promising. Due to Covid, the cost of labor and logistics have gone up almost 30%. With the already 25% higher natural material costs compared to synthetic chemical ones, Lirun has incurred a much higher cost. Some other competitors, with their enormous marketing campaign, are pursuing profit by using cheaper, more polluting materials; some even hire underaged workers to lower their costs. Lirun's market share has dropped from 6% to 4.8% according to the latest data.

John just had a board meeting today. Two major shareholders expressed their concerns. After all, a company has to make money to survive, and be responsible to its shareholders. One board member asked to reduce the use of natural materials and replace them with chemically synthesized ones to reduce costs. Besides, the availability of natural materials is limiting the production quantity. Another board member hopes to use chemical dyes for better color processing and should lower the current cost by another 15%. "Consumers will not be able to tell the difference" he says. They both asked John to respond to their propositions in the next meeting in two weeks time.

1. What are the ethics issues?
2. Who are the stakeholders?
3. What would you do if you were John?