

Collusion and Competition: The Generation Mechanism of Chinese State-owned Enterprises' Image Projects--A Case Study Based on the Construction of Cultural Landmarks in China

Jiechan Song

School of Public Administration, Sichuan University, Chengdu 610065, China

Abstract: The implementation of image projects is likely to result in the inefficient utilisation of resources, an increase in local government debt and a range of other adverse consequences. Conversely, studies focusing on state-owned enterprises may still offer scope for further investigation. This study employs the construction of the "G Garden Project" cultural landmark as a case study. The findings of this analysis are as follows: (1) The collusion of image projects in China is not limited to the upper and lower levels of SOEs, but also between SOEs and governments; (2) The interests of the provincial government and municipal government overlap under the system of isomorphic responsibility; (3) The central government establishes benchmarks to assess provincial and municipal governments, where goal replacement occurs at lower levels of government, ultimately leading to the generation of image projects.

Keywords: Chinese image project, government competition, collusion among higher-level and lower-level government, isomorphic responsibility.

1. Introduction

The construction of image projects under the banner of 'cultural landmarks' have been common for recent years in China, such as building Shuisi Lou in Guizhou in debt of 40 billion yuan, making the Cowherd and Weaving Girl sculpture in Henan at the cost of 7.15 million yuan as well as the mysterious Buddha Mountain in Guangdong with the job half done etc., which not only failed become local cultural landmarks or promote the development of the local tourism industry, but also brought negative problems such as increasing local debts^[1] and wasting resources^[2]. Even some of them have just been lifted out of poverty. These can't help but raise the question: is the original purpose of building such cultural landmarks really to promote economic development? This is not in line with the logic of economic man. In addition, how did such huge and obvious buildings pass the financial approval and architectural planning in the early stage when it was called off after its construction was completed due to media exposure? Another piece of information that may give enlightenment is that before these problems were exposed, the heads of enterprises or government officials involved in the projects were not negatively affected. Therefore, in order to explore how cultural landmarks eventually degenerate into image projects, this article also need to think and analyze from the logic of political man.

Previous research on the generation mechanism of China's image project focuses more on local governments, while less on state-owned enterprises (SOEs). Nowadays, the subject of most cultural landmark construction is SOEs, because local governments cannot borrow money from banks or issue bonds in China, and in order to raise money, they have to set up specialized companies, whose official names are usually with the words 'construction' 'investment' 'tourism development', and with the government as the main investor. Against this backdrop, this paper takes the example of a SOE named JZ

Company, which built a cultural landmark called 'G Garden' in Jingzhou, Hubei Province, and adopts research methodology of participant-observation and single-case analysis, based on the research framework of collusion and competition among local governments, to explore a core question: how do Chinese SOEs generate image projects?

2. Introduction Literature Review

In previous studies, often 'image project' is equivalent to 'performance project'^[3], there are similarities between the two, are individuals for private interests in the short term to make long-term harmful to the public interest in the past behavior. However, there are also differences between the two: in terms of the subjects, performance project is generally used for local government officials, while image project can be used for local government officials or employees of enterprises; in terms of the specific purpose, the private interest in performance projects is more concerned with 'political performance', the content of which depends on the evaluation criteria in the system, while the private interest in image projects tends to favor 'personal image', since the improvement of the image is conducive to the allocation of more attention.

This paper selects the term 'image project', which covers a wider range of subjects and interests, and defines it on the basis of previous research that image project is the behavior of local government officials or employees of enterprises to enhance their personal image in the short term, which is detrimental to the public interest in the long term.

Combing through the relevant literature, it is found that the literature on the generation mechanism of image projects with SOEs as the research object is relatively scarce, while the literature on local governments as the research object is more. From the viewpoint of the subject of local government, the image project generation mechanism is currently divided into two explanatory perspectives -- individual and organization.

From the perspective of individuals, the generation of image projects is due to the use of public power by officials to pursue their personal interests, so as to make results with display^[4]. Because according to public choice theory, decision makers within public organizations are also rational economic beings, they will often consider their personal interests when organizational and personal interests conflict, such as seeking legitimacy of political performance^[5]. From the perspective of organizations, officials will focus on image engineering in the context of the cadre promotion system, the highly competitive promotion tournament means that government officials face the risk of being eliminated^[6], they need to send out effective signals about their own image through tangible and measurable image engineering to gain more attention to reduce the risk of being eliminated. In particular, the information asymmetry due to the principal-agent relationship between superior and subordinate levels has become the norm^[7], and they will reinforce the behavior of building image projects.

However, the subjects of the above studies have focused on local governments, so are these two perspectives of image project generation mechanisms applicable in SOEs? This depends on whether there are similarities between SOEs and local governments. First, from an individual perspective, the personal interests of employees in Chinese SOEs can be attributed to economic remuneration and political promotion, and political promotion is more motivating than economic remuneration because not only is the economic remuneration of SOEs controlled by the government rather than left entirely to the market^[8], but also members of SOEs are unique in that they have the dual attributes of ‘economic person’ and ‘political person’^[9]. Therefore, they often pay more attention to the political aspect, such as political power, than economic rewards, and generally use SOEs as a springboard to enter the government.^[10] This is similar to the personal interest of local government officials in pursuing promotion, and the mechanism of local government image project generation from a personal point of view can be applied to SOEs.

Second, from an organizational point of view, as Chinese SOEs themselves are guided by local governments^[11], the promotion of SOE members is not only a personnel movement of the enterprise, but also manifests the will of the local government, which means that there is a certain degree of similarity between the promotion of executives in SOEs and the system of promotion tournaments for local government officials, coupled with asymmetric information, it may also induce SOEs to build image projects. For example, Zheng Zhigang and other scholars judge from the three perspectives of public welfare donations, news media reports, and managers' risky behaviors that promotion tournaments have a dominant incentive effect on SOEs to build image projects. So it may be feasible to analyze the image project of SOEs from the organizational perspective.

However, from this perspective, the mechanism of generating image engineering in SOEs remains controversial. Zhou and Zhang, using data on CEO turnover in state-owned listed companies in China over a seven-year period as an example, demonstrate that political promotion is to some extent seen as an incentive for innovation output in SOEs, and that such an organizational system promotes real talent rather than face engineering. This organizational system promotes real talent rather than image project.

The basic premise of the above analysis from an organizational perspective is information asymmetry, while

Cheng Tongshun and Yang Ming found that the subject of exposing image projects is often the top government rather than the middle government, which suggests that the middle government and the grassroots government maintain some kind of tacit interaction, breaking through the information asymmetry, and that due to the improvement of the country's digital capacity and the fact that the members of the middle government have experience of working in the grassroots government, there is also a behavioral pattern of ‘collision’. The analytical perspectives of vertical government behavior are divided into command-and-obey model, bargaining model, and informal operation model, of which the informal operation model includes ‘conspiracy’.^[12] The difference between ‘collusion’ and ‘conspiracy’ is not the same, collusion refers to the behavior that lower governments over-execute policies while upper governments acquiesce and soften supervision^[13], based on the motivation claiming credit rather than avoiding responsibility, which ultimately leads to the generation of image projects.

In addition, collusion stresses cooperation, while competition is the other side of cooperation. If the authors don't combine the two, it is difficult to understand the whole process of the generation of image projects in a comprehensive way, and it will also separate the interpretation of the generation mechanism. Local government competition refers to inter-jurisdictional competition or inter-regional competition, which is divided into spontaneous competition among local governments and top-down benchmark competition.^[14] Spontaneous competition among local governments includes both fiscal competition and institutional one, the former forming competition for scarce capital through taxation^[15] and the latter forming competition for mobile factors through institutions. Benchmark competition refers to the fact that higher-level governments create standardized benchmarks to assess lower-level governments, and lower-level governments compete in order to reach the benchmarks.^[16]

There are some questions that need to be clarified here: the field of image engineering collusion mechanism in previous studies is the government, and the premise of collusion is that both higher and lower levels of government are motivated to collude, so in the case of state-owned enterprises and even the government, what is the logic of the motivation for them to choose to collude? Are there consistent goals among different subjects? Will there be over-execution and softening of supervision? And in the process of generating image projects, is there also spontaneous competition among state-owned enterprises or top-down benchmarking competition? These are the questions that this paper will explore next.

3. Research Method

3.1. Case Selection

Considering the low external validity of single case study, the research object must be representative to improve the external validity, that is, the research object in the nature of the definition, institutional background, the implementation body and other image projects has the same nature, and ultimately, this study selected the cultural landmark of the “G Garden sculpture project” in Jingzhou, Hubei Province, as the object of study. First of all, the institutional background of the project is homogeneous, G Garden as a breakthrough in the development of tourism in Jingzhou, is expected to promote Jingzhou ‘cultural waist strengthening project’ and even ‘the

cultural tourism town in Yangtze River Economic Belt', and the above places are expected to become local 'tourism development card'. Secondly, the implementation body is also homogeneous, the implementation body of the G Garden is JZ Company, which is subordinate to the Hubei provincial state-controlled large-scale culture and tourism group (hereinafter referred to as the *HWL Company*), and is one of the 28 companies under its culture and tourism industry sector. This company is funded by HWL Company, a Jingzhou City Cultural Tourism Investment Company Limited (hereinafter referred to as *JWLT Company*), China Development Fund Company Limited and Hubei State-owned Construction Group (hereinafter referred to as *HGJ Company*), all of which are state-owned enterprises, and local government take participation in them, which is similar to many image projects with SOEs and local governments as the main body.

In addition, there are the following reasons for choosing 'G Garden sculpture project': Firstly, the clarity of the nature of it, which has been notified by the Ministry of Housing and Urban-Rural Development to be characterized as an image project. Secondly, the completeness of the information of the project, although the G Garden still exists now, but the sculpture involved in the controversy has been moved, so it can be said that the whole project has been finished, and the information of the time, characters, and evaluation of the event is complete, which is conducive to a comprehensive analysis. Third, the accessibility of information about the G Garden sculpture, which has been the subject of much public attention from the very beginning, with reports from the project company, publicity in the local media, reports from locals, investigations by media, all of which have made more information about the G Garden sculpture project public. The real and abundant information open the door to understand the motives and behaviors of the SOEs as well as the government.

3.2. Data Collection

This study mainly adopts secondary data for data collection and triangulation through different data types, and the data materials used mainly include the following five types: firstly, the Group's working briefings, collecting a total of 93 working briefings from the first issue of JZ Company in 2014 to the 10th issue of the working briefings in 2023, involve a cumulative total of 32,000 words of information about the G Garden after screening, which is used to sort out the whole process of the project. Secondly, the official website of enterprises, including the public information of JZ Company, HWL Company, ELT Company, JWLT Company, and HGJ Company, which is used to understand the connection between the implementation entities. Thirdly, third-party platforms of enterprise information, including Aiqicha.com, Shunqi.com, and Qichacha.com, are used to assist in judging the accuracy of information on the official websites of the enterprises and to clarify the equity relationship between the enterprises. Fourthly, public government information, collected from 11 government departments (Jingzhou Municipal Bureau of Culture and Tourism, Jingzhou Municipal People's Government, Jingzhou Municipal Development and Reform Commission, Jingzhou Municipal Bureau of Natural Resources and Planning, Jingzhou Municipal Commission of Urban Management, Hubei Provincial On-line Approval and Supervision Platform for Investment Projects, Hubei Provincial Electronic Bidding and Trading Platform, the State Council, the National Tourism Administration, and the State Ministry of Housing and Urban-

Rural Development), including public notices, policies, programs, etc., and screened them for information related to Jingzhou Tourism. etc., and screening the information involving Jingzhou City Tourism as well as the G-Park in a cumulative total of 5,000 words, in order to clarify the mechanism of influence between the local government and SOEs as well as between the government and the government in the project. Fifthly, news reports, including local media's reports, nonlocal media's investigations after receiving reports, and central media's attention as a catalyst to understand the whole process of the event from a third-party perspective. The data in this study were triangulated and the four sources of information involved -- SOEs, commercial enquiry organizations, government, and media were used to enhance the conceptual validity of the study^[17].

4. Observation: Case Presentation of 'G Garden Project'

In February 2014, the first phase of the G Garden project was officially started, and the project content can be summarized as 'one, two, three' -- one sculpture, two experience centers, three big plays, with a proposed investment of 1.5 billion yuan. Groundbreaking ceremony, the investor on behalf of the party secretary of the ELT company, the chairman of the board of directors said that the project as a breakthrough, built Jingzhou, the first 5A-level tourist attractions. As the first phase of the expansion and upgrading project of Jingzhou Historical and Cultural Tourism Zone, the G Garden project has attracted a lot of attention and is regarded as the triggering point of the project of creating five rings and five scenic spots in the ancient city. The trigger of the G Garden is a huge extremely tall sculpture made by a famous sculpture designer, which is unique in that it is approximately 58 meters high, including the base, and seeks to create the largest bronze sculpture in the country and even in the world. Construction of the sculpture began in March 2015 and was completed in June 2016, one month before the opening of the park.

G Garden project belongs to the ancient city area of Jingzhou City, surrounded by the moat in the northeast, south of Nanhuai Road, west of Fengtai Road, with a planned land area of 228 acres. JZ company is located in the southwest of G Garden, less than 500 meters away from the entrance to the G Garden. The admission fee for the G Garden is RMB 40 yuan, the sculpture is in the inner part of the G Garden and is separated from other scenic spots in the G Garden, so it is necessary to purchase a separate admission fee of RMB 120 yuan to see the sculpture in close proximity.

According to the JZ Company's working briefings, the groundbreaking ceremony to the eve of the opening of the park, the central level of government inspection of the G Garden once, the deputy director of the National Tourism Administration affirmed its safety precautions; the provincial government research G Garden four times, they all affirmed the JZ Company's preliminary work, in which the deputy director of the Provincial Tourism Bureau pointed out that Jingzhou City Tourism Department should be tilted in the focus of the policy and funding, the deputy director of the Provincial Department of Culture hope that the G Garden will become a model park in Hubei Province.

At the same time, the relevant persons in charge of ELT (such as the general manager, party secretary, secretary of the Discipline Inspection Commission) investigated the G

Garden five times, from the perspective of the parent company, requesting to speed up the progress of the project, solving the problems related to construction, focusing on construction safety and scientific advancement of the project as well as to understand the situation of the opening ceremony.

In the past year or so, Jingzhou municipal government officials have researched and inspected the G-Park as many as 20 times, guiding the work of the G-Park and providing it with a lot of support. The mayor has included the G Garden project in the government work report, which shows the importance attached to it. Jingzhou municipal government is divided into the lead department and support departments, the lead department of the municipal party committee, the municipal government, the city propaganda department, Jingzhou City, deputy secretary of the municipal party committee asked the municipal departments and district government to support the municipal government is responsible for the deployment of specific preparatory work, Jingzhou City, minister of the municipal party committee and the propaganda department of the municipal party committee has held many meetings to promote the support of the project units. Supporting departments are the CPPCC, Municipal Landscape Architecture Bureau, Municipal Land Bureau, Municipal Planning Bureau, Municipal Culture and Tourism Bureau, Municipal Housing and Construction Commission, Municipal Development and Reform Commission, Municipal Human Resources and Social Affairs Bureau, Municipal Agriculture Bureau, Municipal Overseas Chinese Affairs Bureau, District Party Committee, district government, Municipal Urban Investment Company, Municipal Culinary Association, the Intermediate People's Court, and they said that they would lift the worries of the provision of good public services (such as door-to-door service, listed service, deadline service), and to improve the quality of service.

In June 2016, the opening ceremony was launched by representatives of the provincial and municipal governments, the parent company and JZ Company. After the opening, G Garden received a lot of political attention and resources, so JZ Company regarded G Garden as a breakthrough to make Jingzhou City 'a city of traditional Chinese virtues' 'a cultural and tourism town in the Yangtze River Economic Belt and a famous tourist destination'. Then JZ Company turned its attention to the operation of the park, enhancing staff training, visiting other scenic spots, attending international conferences related to tourism, signing co-operation agreements with other tourism companies, holding marketing conferences, and publishing promotional posts.

JZ Company's work briefings show that in the two years from the opening ceremony in 2016 to the start of the second phase of the G Garden in 2018, the G Garden received political attention at the central level once, when the Minister of the Central Propaganda Department, the Editor-in-Chief of the Xinhua News Agency, the Vice Minister of the Central Propaganda Department, and the Deputy Director of the State Administration of Press, Publication, Radio and Television (SARPA) inspected the G Garden, and they hoped that the JZ Company would excavate and make use of the ethnic and folk cultural resources.

The earliest problem identified with JZ Corporation was illegal construction. The rectification letter regarding the G Garden dates back to August 2019, when the Municipal Urban Management Committee received a letter from the Municipal Department of Natural Resources and Planning regarding the statue in the G Garden and issued a deadline

rectification letter to JZ Company, requesting that it rectify the situation by 30th September that year, and JZ Company did not take any action to rectify the situation. In July 2020, another issue, 'subsidence' In July 2020, another issue 'sedimentation' was reported by a local citizen to the local media, which reported that the statue was 'suspected to be sinking, with a gap of more than 10cm at the base', and interviewed JZ Company together with the previous issue of illegal construction. JZ company said that it had never received any information from the Planning Bureau and the Urban Management Bureau and that the settlement is a natural and normal phenomenon, while the staff of the Urban Management Committee, in the face of the reporter's question will be the ball kicked to the Planning Bureau, that the Planning Bureau did not have a clear determination that they can not deal with the planning bureau has not been a relevant reply.

Three months later, the Ministry of Housing and Construction is concerned about the third problem of the G Garden statue 'exceeding the height limit', the sculpture is up to 57.3 meters high, in violation of the 'Jingzhou City Historical and Cultural City Protection Plan', Chapter VII of the 'Jingzhou City Ancient City Protection Plan', which provides that --The statue is located in the area of the building maximum height limit of 24 metres. The Ministry of Housing and Construction notified and criticized the project as an 'image project', and requested the Hubei Provincial Department of Housing and Urban-Rural Development to follow up and guide the project to rectify the situation. The Hubei Provincial Department of Housing and Urban-Rural Development has said it attaches great importance to the project, but has not yet taken action because it has not yet received any specific advice from the Ministry of Housing and Construction, and JZ Company has responded with the same statement.

It was not until 16th November of the same year that the central media reported not only on the problems of illegal construction, sedimentation and over-height, which had already been discussed, but also on the 'mismanagement' of the G Garden, which brought the G Garden to the attention of public opinion on a large scale. According to the central media, the cost of building the statue alone was 170 million yuan, while according to the 2016-2020 income statement of G Garden, the total income of G Garden was less than 0.13 billion yuan. In the interview, the party secretary of JZ Company said that the planning department had not approached them during the construction process, and the head of the planning bureau apologized for the lack of awareness of the approval process for large sculptures at the time.

Jingzhou City Government issued a public statement on 17th November that they has set up a leading group to actively promote the project rectification and organized authoritative experts to develop a statue removal program, while responding to the Ministry of Housing and Construction previously issued a notice saying that it will learn from the lessons learned from one to another. Subsequently, the members of ELT are responsible for supervising the rectification of the statue. According to the Hubei Provincial Investment Project Online Approval Supervision Platform, 'G Garden Statue Removal Plan' has been reviewed and approved, the total investment in the removal project is 155 million yuan. Statue began to move in September 2021 and finished it in June 2022. A statue was built and moved, with a

total expenditure of \$325 million, a total income of less than \$13 million and a net loss of more than \$312 million.

5. Findings: Mechanisms for Generating Image Projects of Cultural Landmarks

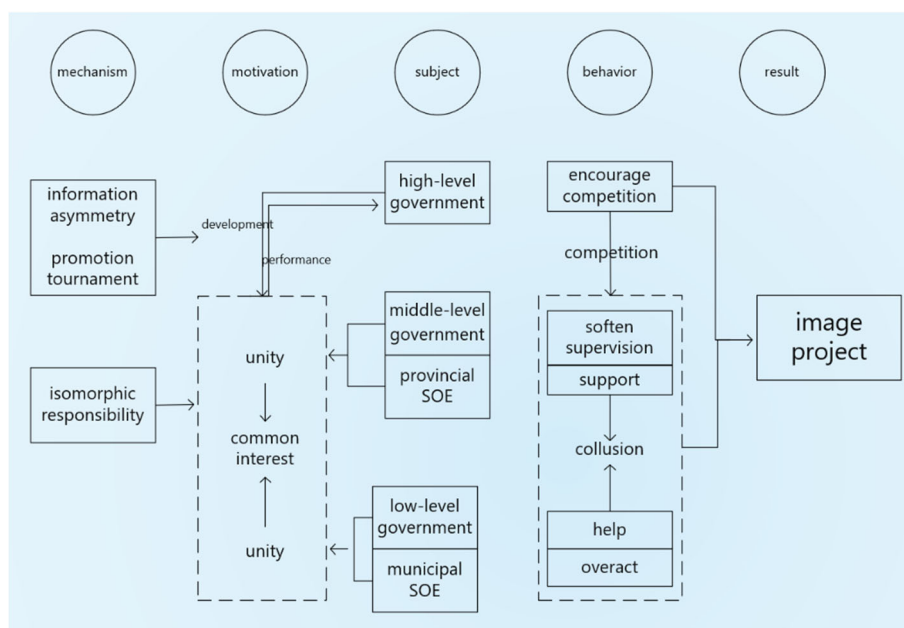


Figure 1. Framework

5.1. Collusion

In the G Garden project, you can see the active participation of the provincial government, provincial state-owned enterprises, municipal government and municipal state-owned enterprises, which have completed a tacit collusion together.

ELT, a provincial state-owned enterprise, had a well-informed but supportive attitude towards JZ's excesses: ELT was involved in the construction and operation of the project, and during the construction process it also mentioned that it would 'pay attention to construction safety and scientific advancement of the project', and after the opening of the park it also put forward many requests for planning and marketing, but if the provincial government had failed to understand the operation of the project because of poor information, then it would have been fine. Failure to understand the business situation of the project is just, the parent company ELT subsidiary JZ company's business situation is still very clear, but still silent on the actual business situation, did not terminate the project in time to stop the loss.

The provincial government also shared ELT's attitude, and as a government it was only selective in its supervisory role. In this project, the provincial government sent leaders from the Department of Culture and the Tourism Bureau to investigate the project during the construction phase, 'affirming the preliminary work of the G Garden' 'hoping that the G Garden will become a model park in Hubei Province' 'requesting that the tourism department focus on the project' and other moves issued by the provincial government to support the image of the project signal. At the same time, the chief planner of the provincial housing and construction department had also researched the G Garden in April 2016, when the sculpture of the G Garden has been roughly completed (in a month is about to face the opening ceremony), such a huge statue in front of the eyes, it is impossible that he did not see the sculpture exceeds the height limit and other

issues, but did not question, instead of saying that the provincial government will be strongly supportive of the full range of services for the G Garden project.

Municipal government also holds supportive attitude and softens supervision. They not only spoke highly of G Garden project, positioning it as 'cultural waist' and expecting G Garden 'a hit', but also repeatedly stated that the various departments will actively cooperate with and support. Especially despite the early media exposure of a year before the Planning Bureau and the Urban Management Committee has been issued a letter of rectification, but the Urban Management Committee has not been strictly enforced, the Planning Bureau of the unauthorized building of the determination is not yet clear, which is equivalent to the 58-metre building. In addition, the municipal government also image project to provide institutional safeguards and financial support: 2015 Jingzhou City on the promotion of tourism reform and development opinions mentioned, focusing on supporting the overall development and expansion and upgrading of the ancient city of Jingzhou City, including the G Garden, to support the JZ Company to build a listed company of the concept of culture and tourism, focusing on support for the development of tourism and entertainment in the G Garden project, the lead unit includes the counties (cities, districts) government, the city culture, new and broad bureau, the city cultural relics and tourism bureau. Jingzhou city on promoting the implementation of high-quality development of cultural tourism notice mentioned 'accelerate the construction of the second phase of the G Garden project' in 2019, to strive for getting a ticket of 5A creation.

In short, the collusion occurs not only within the hierarchy of state-owned enterprises, but also between enterprises and provincial and municipal governments. Given the existence of collusion, what is the motivating logic of the various subjects who choose to collude?

JZ company's motivation may be from the then JZ

company party secretary and chairman of the board of directors of the promotion path of D peep one two, before coming to JZ company D is Jingzhou city government deputy secretary-general, parachuted into the JZ company in 2017, presided over the company's overall work. D's arrival, is subject to the instructions of the provincial state-owned enterprises and municipal government and leadership from the beginning, representing the will of provincial SOEs and municipal government. The article published by D can confirm this, of which the first point is to establish the development plan and direction according to Jingzhou implementation of the 'tourism cityt' development strategy. The company intends to create the largest volume of statues of the world as a breakthrough. Similarly, provincial state-owned enterprises are guided by and represent the will of the provincial government. This means that JZ company's motivation to build the image project is actually the motivation of the provincial government and the municipal government.

And why are state-owned enterprises logically aligned with the same level of government's collusive motives? In other words, why did local governments choose state-owned enterprises when they could have chosen private enterprises, social organizations and other subjects? SOEs in China are regarded as the dominant force in the national economy and an important pillar of the socialist economy. In the short term, the Chinese government tends to use SOEs as an important means of implementing its strategy to realize the goals and motives of local governments, ignoring the fact that SOEs have been suffering from insufficient profitability, abuse of market power, nepotism in the long term which has laid many hidden dangers for the storming of cultural landmarks as image projects.

As for the motives of the local government, from the Jingzhou Municipal Government's documents on tourism development, the municipal government's motives for participating in the collusion to create an image project can be summarized in two points -- to improve tourism income and to promote tourism branding. The first is to improve tourism income, not only the increase in total tourism income, but also require the development of tourism as a pillar industry in Jingzhou City. Jingzhou City put forward the development goal in 2015, by 2020 the city to achieve the total income of 40 billion yuan of tourism, per capita consumption of tourists 800 yuan; With the 'Thirteenth Five-Year Plan' the final year of the close of the year, the city has not only again cleared objectives, but also required the total income of the tourism industry to reach 41 billion yuan, per capita consumption to reach 820 yuan, but also requires the city's comprehensive evaluation of tourism to enter the province's first square (Jingzhou City, then ranked seventh, the first six for the first square). However, it is worth noting that improving tourism income is not the same as controlling the cost of developing tourism, so the cost is greater than the income is not difficult to understand. Secondly, it is to promote the tourism brand and make every effort to build a national 5A level tourism scenic area. According to Jingzhou City Culture and Tourism Bureau official information, Jingzhou City is one of the first batch of 24 nationally announced historical and cultural cities and national excellent tourism city, but at that time there was not yet a national 5A-level tourist attractions, as Jingzhou City with two 4A-level tourist attractions is most likely to get the 5A tourist attractions admission ticket. These two scenic spots are the

ancient city of Jingzhou with its historical charm and the H Lake attraction that relies on the development of natural scenery. As the G Garden statue in Jingzhou City's ancient city has gained a resounding reputation and attention from governments at all levels, coupled with the fact that the second phase of the G Garden project has already begun construction and the supporting measures have been gradually improved, Jingzhou City will focus on the ancient city of Jingzhou City in the pursuit of the national 5A tourist attractions after 2019, while the H Lake attraction has been turned into the object of the development of a key scenic spot for red tourism.

Provincial government's complicity in the same motive can be summarized as to improve tourism revenue and build tourism brand, only from the provincial point of view. For example, at the level of improving tourism revenue, hope that through the G Garden to enhance the overall strength of cultural tourism in Hubei Province, better participation in the Yangtze River Economic Belt tourism 'Golden Belt' construction; at the level of the tourism brand, hope that the G Garden to become a model park in Hubei Province, to promote the creation of the national 5A scenic spot, the G Garden statue to create a landmark business card.

It is not difficult to understand that municipal and provincial governments have the same motivation for collusion, because Chinese responsibility isomorphism means that the functions and responsibilities of different levels of government in vertical relationship are highly unified. This makes the different levels of government in a matter of assessment standards are the same, coupled with the existence of the higher level of government to the lower level of government 'containment relationship', the same relationship of the higher level of government will refine the interests of the lower level of government to form a comprehensive interest of the government of the level of vertical relationship of the government's goals are overlapping, the interests of the different levels of government is also overlapping. Whether it is to increase tourism income or to build tourism brand, it is an obvious and quantifiable political achievement, which connects provincial governments, municipal governments, and state-owned enterprises to the common interests of the provincial government. A bright political achievement can cover up the poor image projects, serve as a bargaining chip to claim credit, and increase the voice of the bureaucracy as well as increase the possibility of promotion. Although Jingzhou failed to get a ticket to the national 5A-level scenic spot during the 13th Five-Year Plan period, it achieved a comprehensive tourism income of 139.3 billion yuan (three times as much as planned) and entered the first echelon of the province's tourism industry (from seventh to sixth). According to successive municipal party secretary promotion law in Jingzhou, the next step without exception is to serve as executive deputy secretary general of the provincial party committee. Although the G Garden statue was identified as an image project, but the G Garden project during the two consecutive Jingzhou City, municipal party secretary is successfully transferred to the provincial party committee deputy secretary general, career has not been affected. In summary, the image of the project is 'common interest' between SOEs and government.

5.2. Competition

Provincial governments, municipal governments, provincial SOEs and municipal SOEs are everywhere in the

collusion mechanism, except for the central government. Although it is not involved in the collusion, it is in fact the rule maker of another mode of behavior 'competition'. The reason why provincial governments, municipal governments and state-owned enterprises actively conspire to create image projects is that their common goal is to produce excellent political performance. The excellence of their performance is not a matter of boasting, but of comparing it with other participants in a competition called the 'promotion tournament', in which the central government creates standards to evaluate provincial and municipal governments, and the lower levels of government compete to meet the standards, a typical benchmarking competition.

In this case, the earliest document in Jingzhou mentioning the G Garden project dates back to 2015. The beginning of the document mentions that 'in order to deeply implement the opinions of the State Council and the provincial government on promoting the reform and development of the tourism industry', which was released in 2014, and clearly defines the development goal of domestic tourism--by 2020, the total consumption of domestic tourism will reach 5.5 trillion yuan, and the added value of tourism will account for more than 5 % GDP. The central government has set up quantifiable benchmarks, and provincial and municipal governments have been striving to achieve their respective target quotas. Jingzhou City put forward a number of initiatives to ensure the achievement of the target in 2015, including incorporating tourism development into the target management performance appraisal of local governments in terms of organizational leadership, setting up special funds for tourism development at the city and county levels in terms of financial support, and prioritizing the safeguarding of municipal key tourism projects and give A-class scenic spots tax incentives in terms of land use.

Not coincidentally, the National Tourism Administration put forward the concept of the whole region tourism demonstration area, requiring the strengthening of the creation of demonstration and leading role in 2017, to create a model of the whole region tourism demonstration typical, and the formation of experience that can be learnt from and promoted. Subsequently, the then mayor of Jingzhou City pointed out in a meeting to promote regional tourism is a new stage of tourism development strategy in Jingzhou City, the repositioning of the cultural tourism industry as a strategic pillar industry to cultivate. In the same year, Jingzhou City launched the opinions on promoting the development of regional tourism, anchored in the 'historical and cultural city' tourism positioning, seeing Jingzhou ancient city as a key to build the object. The ancient city of history and culture to show gimmick that is the G Garden sculpture.

Although the starting point of the central government was to promote tourism development, in the benchmarking competition, lower levels of government distorted the original purpose and goal substitution occurred, replacing the goal of promoting tourism development with improving political performance and increasing competitiveness. In order to achieve the replaced objectives, lower-level governments colluded to carry out image projects, which not only failed to promote tourism development, but also triggered debt problems, with the Ministry of Finance naming JZ's investor, HWL, and other companies advancing funds for the construction of tens of billions of dollars in new hidden debt, and admonishing the then then Standing Committee member of the Jingzhou Municipal Party Committee and the chairman

of the board of directors of JZ.

6. Conclusion and Discussion

This study adopts a case study of cultural landmark construction, where the 58-metre-high statue in the G Garden in Jingzhou City, Hubei Province, which was recognized by the Ministry of Housing and Construction as an image project, suffers from problems of illegal construction, subsidence, over-height, and mismanagement, which has resulted in the wastage of resources, the creation of local debt, and other impacts. The study finds that based on the motivation of interest fit, the provincial government, provincial SOEs, and municipal government and municipal SOEs worked together to complete a tacit collusion. The political logic behind the collusion is that the interests of provincial and municipal governments overlap under the system of isomorphism of responsibilities, and the motivation for collusion between SOEs and the same level of government is logically the same, so the image project is a product of the motivation of the 'common interest' between the enterprises and the government. In addition, the central government creates benchmarks to evaluate provincial and municipal governments. In the benchmarking competition, the lower levels of government replace their goals, and the local governments motivate SOEs to produce significant performance results in order to achieve the replaced goals, which ultimately leads to the creation of image projects.

There are some limitations to this study. Firstly, individual events are idiosyncratic and not necessarily extrapolative, as contextual factors are not always the same. Second, the source of case information in this paper is secondary data, and although it is triangulated through state-owned enterprises, commercial enquiry organizations, the government, and the media, it lacks the experience of fieldwork, and specific details are likely to be overlooked. In the subsequent research, field investigation can be conducted to enrich the data base and make a more detailed explanation for the generation mechanism of image engineering.

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