

Corporate social responsibility management for sustainable development: A systematic literature review



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ARTICLE INFO

Article history:

Received 8 September 2024

Received in revised form

19 December 2024

Accepted 9 January 2025

Keywords:

CSR management

Sustainable growth

Stakeholder trust

Business innovation

Community relationships

ABSTRACT

This study aims to explore the role of corporate social responsibility (CSR) management in promoting sustainable growth. Using content and descriptive analysis, the study examines secondary data from research articles published in reputable journals. Key challenges in CSR management include aligning business goals with social and environmental objectives, evaluating the effectiveness of CSR initiatives, and addressing skepticism or resistance from stakeholders. The integration of CSR practices is essential for businesses to enhance their reputation and build trust with stakeholders, such as customers, employees, and investors. By addressing social, environmental, and economic issues, companies can foster sustainable development and strengthen community relationships. CSR practices also help businesses manage risks, comply with regulations, and avoid legal issues. Additionally, CSR initiatives can drive innovation by encouraging the creation of sustainable products and services, improve employee morale, and attract talent seeking socially responsible workplaces. Ultimately, CSR contributes to long-term value creation, enhances market competitiveness, and positions companies as leaders in ethical and responsible business practices.

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1. Introduction

In contemporary business, corporate social responsibility (CSR) is vital as it offers many advantages beyond just adherence to legal and ethical norms. First, CSR improves a company's image and brand worth by showcasing a dedication to ethical standards, fairness in society, and environmental sustainability (Moon and Parc, 2019). Business enterprises that have strong CSR initiatives often experience higher levels of customer loyalty, as customers place more importance on company ethics and sustainability (Öberseder et al., 2011). Moreover, CSR activities have the potential to generate operational cost savings by implementing eco-efficiency measures such as trash reduction, energy conservation, and recycling programs. Organizations that tackle social and environmental concerns also reduce the potential risks linked to

legislative changes and social criticism, therefore guaranteeing their long-term viability and stability (Parguel et al., 2011). The CSR is crucial in ensuring employee happiness and retention. Organizations that prioritize social responsibility tend to cultivate a workforce that is more engaged and motivated. Employees feel a sense of pride and goodwill towards their organization that shares their personal values (Meyer and Jepperson, 2000). In addition, a CSR-positive work environment can result in higher productivity and lower rates of employee turnover. Moreover, CSR promotes innovation by incentivizing enterprises to create novel products and services that tackle social and environmental issues. Additionally, CSR enables enterprises to access untapped markets and sources of income, therefore enhancing their competitive edge and fostering business expansion. Lastly, CSR enhances societal welfare by tackling pressing concerns, including poverty, inequality, and climate change. Corporate entities involved in CSR activities frequently partner with governments, non-governmental organizations (NGOs), and communities to generate beneficial social effects, strengthening their social credibility and authorization to conduct business.

However, integrating CSR into company activities frequently poses several obstacles. An inherent

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<https://doi.org/10.21833/ijaas.2025.01.017>

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challenge is the absence of explicit directives and structures for the execution of CSR. In addition, CSR results in incongruous behaviors across several sectors and geographical areas, impeding the company's ability to formulate and sustain efficient CSR plans. Furthermore, a notable obstacle arises from the theoretical clash between pursuing maximum profits and ethical obligations. Business enterprises may encounter difficulties in balancing their immediate financial goals with their long-term social and environmental responsibilities, which can result in a lack of genuine commitment to CSR programs, as they prioritize short-term profits over sustainable practices (Dinh et al., 2014; Carroll and Shabana, 2010). Moreover, incorporating CSR into fundamental business strategies necessitates a fundamental change in the organizational culture. Implementing this change may encounter opposition from both employees and management, especially if there is a limited comprehension or recognition of the advantages of CSR (Jones Christensen et al., 2014). Organizations engage in CSR to ensure long-term sustainability for various reasons. Initially, CSR alleviates environmental repercussions by implementing sustainable practices, fostering resource conservation, and diminishing pollution. Secondly, CSR programs promote social equity by enhancing working conditions, aiding local communities, and encouraging inclusivity. Third, connecting CSR with sustainable development goals (SDGs) enhances company transparency and credibility, thereby fostering stakeholder trust. Moreover, enterprises that implement sustainable business practices often have a competitive advantage and enhance brand recognition, thereby attracting consumers and investors who prioritize ethical operations.

The importance of understanding and researching the management of CSR for sustainable development cannot be underestimated. This research enables a detailed analysis of existing studies, highlighting key themes, gaps, and trends in the field. The findings offer valuable guidance to educators and professionals on how CSR initiatives can effectively contribute to sustainable development goals. Additionally, managing CSR fosters the integration of diverse perspectives and approaches, enhancing understanding of the impact of CSR activities. By focusing on best practices and challenges, the study helps organizations adopt more effective and sustainable CSR strategies. Ultimately, it supports the broader goal of promoting ethical business practices that ensure the long-term well-being of the environment, society, and economy. This study aims to clarify how CSR management practices can be established to advance sustainable development.

2. Conceptual framework

The conceptual framework of CSR involves several key components that serve as the basis for its implementation, as follows.

The process of CSR awareness entails the dissemination of knowledge to all relevant parties regarding the significance and advantages of CSR. This encompasses the education of employees, customers, suppliers, and the community on the CSR activities and goals of the organization (Baumann-Pauly et al., 2013; Wan Afandi et al., 2021). Stakeholder engagement is establishing communication with stakeholders is essential to comprehend their expectations and guarantee that CSR initiatives effectively tackle their worries. Furthermore, it entails consistent communication and feedback systems to integrate stakeholder contributions into CSR strategies (Mitchell et al., 1997). CSR communication is a crucial communication approach used to distribute information about CSR activities within an organization and to external stakeholders. Transparency in reporting and diverse communication channels to efficiently reach a broad audience are the key components of this approach (Dumay et al., 2015). In addition, clear and efficient dissemination of CSR initiatives fosters confidence among stakeholders and improves the perception of the organization (Wan Afandi et al., 2021).

CSR integration refers to incorporating CSR into a company's fundamental strategy and operations, making it an essential component of the business rather than a secondary activity. Furthermore, incorporating CSR into the fundamental business strategy and operations guarantees that it is not regarded as a secondary activity. This entails harmonizing CSR with the company's mission, vision, and values and integrating it into corporate programs and procedures (Galbreath, 2006; McWilliams et al., 2006). In addition, CSR evaluation is a systematic examination and quantification of CSR initiatives to measure their efficacy and influence, which involves establishing explicit goals, tracking advancement, and implementing required modifications to enhance performance (Maignan and Ralston, 2002).

The core concept is to establish equilibrium in three fundamental aspects of business: individuals, financial gain, and environment. The company must prioritize social and environmental performance. Moreover, businesses should underscore the significance of evaluating success not just based on financial performance but also on social and environmental results (Norman and MacDonald, 2004). Corporate governance practices are essential to ensure accountability, transparency, and ethical behavior within the organization, which raises strong leadership and a commitment to ethical standards (Knights and Morgan, 1991).

Compliance with CSR requirements involves the following legal and regulatory specifications for corporate governance activities: Addressing this matter is crucial to reduce risks and prevent legal sanctions. Furthermore, organizations are required to negotiate an intricate terrain of local, national, and global rules, encompassing environmental legislation, labor norms, and financial reporting

obligations (Haelterman, 2022). The government plays a crucial role in promoting CSR by enacting laws, encouraging collaborations, and endorsing exemplary methods to guarantee that the company adheres to public standards and expectations (Cherniwchan et al., 2017). Innovation and sustainability are CSR that promote the development of sustainable products and services that address the social and environmental requirements, which entails allocating resources towards green technologies and sustainable business practices. CSR innovation is essential for attaining sustainability. Increasingly, organizations are embracing novel approaches that include sustainability in their fundamental goals, such as creating eco-friendly products and using green technology (Hummel et al., 2019). In addition, ethical considerations relate to operating a business in a morally upright and socially responsible manner, which includes protecting human rights, guaranteeing fair labor standards, and maintaining openness and accountability in corporate governance. Corporate entities are to maintain elevated ethical norms and cultivate a climate of honesty and ethical conduct in all aspects of their activities. The CSR ethical includes resolving problems such as bribery and corruption, which can erode confidence and damage a company's standard (David-Barrett et al., 2017).

In summary, CSR is a strategic tool that not only fulfills ethical obligations but also drives business success by enhancing reputation, reducing costs, fostering employee engagement, spurring innovation, and contributing to societal progress, for example, CSR is a vital component of modern business strategy, integral to sustainable development and corporate governance. The conceptual framework is shown in Fig. 1.

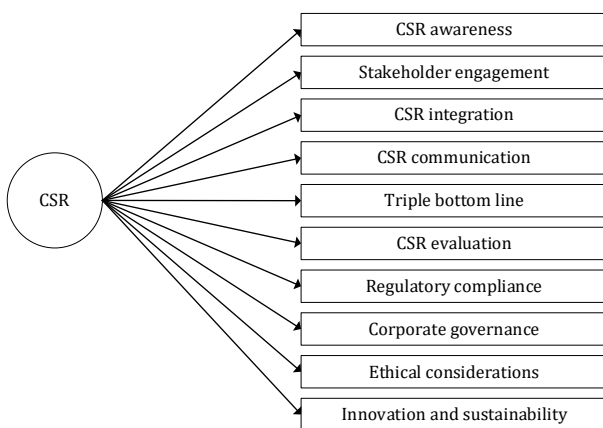


Fig. 1: Conceptual framework

3. Research method

In this paper, the systematic literature review includes bibliometric and content analysis by considering journals in the Scopus and Elsevier databases that publish on the topic of CSR and its link to sustainability. The protocol involves three stages: firstly, planning the review by identifying relevant field research, such as management of CSR

and sustainability development; secondly, conducting the review inclusion criteria, which include articles published between 2010 and 2024 in journals in the Scopus databases; and lastly, disseminating knowledge in research methodology. This involves sharing research findings with a broader audience through various channels, including academic journals, conferences, and public presentations. In addition, effective dissemination ensures that the research reaches those who can benefit from it, including scholars, practitioners, and policymakers. It also fosters further research, collaboration, and application of the findings in real-world settings, and the process typically works:

- Data Collection: Acquire qualitative studies from academic databases such as Scopus, concentrating on certain themes or study domains.
- Citation and Co-Citation Analysis: examine the frequency with which specific papers or authors are cited in conjunction, thereby uncovering intellectual relationships and predominant themes in qualitative research.
- Keyword Analysis: Ascertain prevalent terms and concepts in the qualitative literature to comprehend predominant themes and emerging patterns.
- Mapping Research Networks: Employ technologies to provide visual representations of co-authorship, theme groupings, and interdisciplinary impacts.
- Qualitative Interpretation: Examine the outcomes of the quantitative bibliometric metrics from a qualitative perspective, elucidating the links and patterns to derive more profound insights about the discipline.

Additionally, we utilize content and descriptive analysis to examine the data, a procedure that involves systematically coding and categorizing document content to identify themes, patterns, and interpretations. The study's shortcoming arises from its dependence on secondary sources for data gathering and the utilization of pre-existing data, which may not capture all instances. Nonetheless, the results of this study can aid commercial organizations and higher education institutions in recognizing and improving CSR for future sustainability.

4. CSR management for sustainable development

CSR provides substantial advantages to the business sector. Nevertheless, the execution of CSR is faced with several obstacles, such as the requirement for explicit standards, the delicate balance between profitability and ethical considerations, resistance from organizations, limitations in resources, issues in measuring, and the necessity to uphold openness. Addressing these challenges demands a systematic approach and commitment at all levels of the organization (Jenkins, 2006). Furthermore, ensuring openness and accountability in CSR is a key concern in the

implementation of CSR. Corporations must ensure that their CSR reports accurately reflect their true impact. False assertions about a company's environmental procedures can harm its brand and erode public confidence (Garriga and Melé, 2004). Assessing the influence of CSR efforts may be intricate and expensive; organizations must allocate resources to establish systems and procedures for monitoring and documenting their CSR achievements, which can be difficult without accepted standards of measurement (Dahlsrud, 2008). In addition, limited resources present a significant challenge, particularly for small and medium-sized enterprises (SMEs), which often lack the financial and human capital needed to implement comprehensive CSR initiatives. This limitation diminishes their capacity to participate in meaningful CSR activities and compete with larger organizations with greater resources (Jenkins, 2006). In this research, we presented 15 key trends in organization management of using CSR for sustainability development (Fig. 2).

4.1. Increased focus on employee relations

In the context of CSR, the increasing emphasis on employee relations underscores the importance of recognizing employees as key stakeholders. Organizations that prioritize CSR activities often observe enhancements in employee outcomes, including job satisfaction, organizational commitment, and intrinsic drive. Furthermore, increased emphasis on employee relations cultivates a positive organizational culture, amplifies business branding, and can reduce attrition rates and heightened employee engagement. Perceiving CSR initiatives as authentic and significant leads to heightened commitment and identification among employees, enhancing their performance and loyalty toward the organization (Chatzopoulou et al., 2022). Additionally, prioritizing employee relations in CSR projects entails creating a positive and supportive work environment, promoting employee involvement, and guaranteeing equitable treatment. Research indicates that improving employee interactions through CSR can result in higher levels of job satisfaction, loyalty, and productivity (Dong et al., 2024)

4.2. Environmental sustainability initiatives

Environmental sustainability initiatives in CSR include incorporating methods that reduce environmental effects and optimize resource utilization. Organizations are progressively embracing strategies such as mitigating carbon emissions, improving energy efficiency, and harnessing renewable resources. These sustainable enterprises not only reduce the impact of climate change but also improve their company image and adhere to regulations (Du et al., 2023). Deploying a corporate sustainability management system (CSMS) can enhance financial performance by effectively

distributing environmental expenses and promoting customer loyalty (Asiaei et al., 2021). Furthermore, organizations that embrace proactive environmental CSR initiatives can attain substantial competitive benefits by enhancing operational effectiveness and complying with legal obligations. Additionally, the active participation of employees in these projects is essential since their proactive actions towards the environment greatly influence the achievement of sustainability objectives (El-Kassar et al., 2023).

4.3. Anti-corruption efforts

Anti-corruption efforts within CSR frameworks strive to guarantee ethical business practices and integrity. To achieve this, organizations enforce stringent anti-corruption rules, carry out routine audits, and offer employee training to deter bribery and fraud. Integrating anti-corruption measures into CSR initiatives promotes transparency and confidence among stakeholders, therefore fostering a more stable business climate and enhancing long-term sustainability. To preserve their social license to function, organizations can prevent legal problems and reputational harm by cultivating a culture of integrity (Du et al., 2023). Furthermore, organizations that prioritize anti-corruption in their CSR policies frequently attain greater levels of stakeholder trust and face reduced chances of legal sanctions. In addition, organizations can cultivate an environment of ethical behavior by instilling clear ethical principles and providing comprehensive training to staff (Dong et al., 2024).

4.4. Community engagement and philanthropy

Community involvement and charitable activities are essential components of CSR. Corporate citizenship requires companies to actively engage with and contribute to the welfare of the communities in which they operate by investing in local infrastructure, sponsoring educational initiatives, and financing healthcare services. Organizations can improve their public perception and strengthen community connections through initiatives that improve the well-being of local citizens and cultivate a positive business environment. Consequently, this can lead to lasting economic benefits for the community and the companies (Camilleri, 2017; Leknoi et al., 2024; Fatima and Elbanna, 2023). In addition, community engagement and philanthropy within CSR practices involve businesses actively contributing to the well-being of the communities in which they operate. This is often demonstrated through direct investments in community projects, such as education, healthcare, and infrastructure, to improve residents' quality of life. In a favorable context, successful community involvement cultivates confidence and enhances the bond between businesses and the community, thereby creating mutual benefits (Banks et al., 2016). Moreover, within the framework of community involvement and charitable activities, CSR involves

companies allocating resources towards social capital and the holistic welfare of the community. Community engagement that is effective extends beyond conventional acts of charity, prioritizing the establishment of enduring connections with local stakeholders and promptly addressing the changing requirements. Companies involved in CSR through community philanthropy generally contribute to social issues, improve local well-being, and cultivate community relationships. For instance, major banks may actively participate in community-based projects or contribute to the development of local social capital, thereby strengthening mutual support and social cohesion (Khuong et al., 2021; Leknoi et al., 2024)

4.5. Sustainability reporting

The practice of sustainability reporting entails the disclosure of a corporation's environmental, social, and governance (ESG) performance. A sustainability report facilitates openness and accountability by enabling stakeholders to comprehend a company's sustainability activities and effects while furnishing them with clear information regarding the company's sustainability practices and consequences. Furthermore, reports function as a mechanism for ensuring responsibility and enable corporate entities to monitor their advancement toward sustainability objectives. Additionally, the Global Reporting Initiative (GRI) standards are widely used frameworks for sustainability reporting, allowing organizations to effectively convey their endeavors in decreasing carbon footprints, optimizing resource management, and advancing social fairness. Robust sustainability reporting conforms to international benchmarks such as the GRI and facilitates comparing progress with competitors. Precise reporting can improve a company's reputation and attract socially responsible investors (Maccarrone and Contri, 2021; de Oliveira et al., 2024). Moreover, sustainability reporting can enhance a company's reputation and attract socially responsible investors.

4.6. Integration of CSR into business strategy

Integrating CSR into business strategy, a corporation guarantees that sustainability and social responsibility are fundamental elements of its operations. Aligning CSR objectives with business goals enhances the creation of long-term value and provides a competitive advantage. Integrating CSR into strategy planning enables organizations to effectively meet stakeholder expectations, minimize risks, and take advantage of emerging market prospects (Maccarrone and Contri, 2021). For example, CSR integration guarantees that CSR is not merely an additional feature but an essential component of a company's strategic planning, resulting in long-term value for both the organization and its stakeholders. Companies can effectively mitigate risks, strengthen their

competitive edge, and promote innovation. Additionally, aligning CSR operations with business objectives helps tackle worldwide issues like climate change and social injustice (Jamali and Karam, 2018).

4.7. Innovation for sustainability

Innovation for sustainability refers to formulating novel products, services, and processes that mitigate environmental effects and enhance societal results. Consequently, organizations allocate resources towards research and development to establish sustainable technologies and solutions. Implementing sustainability innovations can result in enhanced efficiency, reduced costs, strengthened market position, and the integration of sustainable practices into the core business strategy, promoting efficiency and generating competitive advantages. With the implementation of green technology and processes, organizations can comply with regulatory obligations, lower expenses, and attract green consumers. Innovation of this nature is consistently motivated by a dedication to long-term ecological well-being and has the potential to result in substantial progress in sustainable business practices (Khan et al., 2024). Moreover, sustainable innovation typically necessitates cooperation among different industries and fields of study, cultivating alliances that might stimulate fundamental transformations (Adams et al., 2016).

4.8. Adoption of global CSR standards

Companies that adopt global CSR standards align their operations with internationally recognized frameworks and guidelines, such as the United Nations Global Compact or ISO 26000. This alignment guarantees that businesses comply with rigorous standards of social and environmental responsibility, enhancing their credibility and trustworthiness on the global stage (Fatima and Elbanna, 2023). In addition, incorporating worldwide CSR standards into business operations enables organizations to guarantee their transparency, accountability, and sustainability. The GRI framework facilitates the standardization of sustainability reporting, allowing stakeholders to evaluate and compare the CSR performance of various companies (Nandy et al., 2023; Uyar et al., 2023). Furthermore, adhering to these criteria enables companies to compare their performance, guarantee openness, and facilitate consistent reports and accountability across different regions and industries (Camilleri, 2017). Additionally, global standards foster better environmental, social, and governance (ESG) practices, promoting long-term value creation (Bolourian et al., 2021; Islam et al., 2020).

Organizations should initially comply with globally recognized frameworks such as the UN Global Compact, ISO 26000, or the SDGs to embrace global CSR standards. This requires establishing

explicit CSR policies that specifically tackle ESG concerns. It is imperative for companies to adopt sustainable business practices, diminish their carbon footprint, and advocate for ethical labor conditions throughout their supply chains. Systematic surveillance and documentation following international benchmarks, such as GRI, guarantees openness and responsibility. Organizations must cultivate relationships with stakeholders, such as NGOs and governments, to bolster global CSR efforts. Moreover, it is crucial to provide employee training to these standards and continuously enhance performance through audits and feedback to ensure compliance and contribute to global issues.

4.9. Consumer protection and fair business practices

The CSR programs prioritize consumer protection and fair business practices to cultivate customer trust and loyalty. These initiatives encompass efforts to guarantee product safety, implement transparent marketing strategies, and comply with competition laws to prevent anti-competitive actions. Furthermore, consumers are more inclined to maintain their allegiance to brands they consider ethical and responsible, especially in industries such as banking and retail (van Doorn et al., 2017). Adhering to equitable business practices strengthens customer confidence and reduces legal and reputational risks associated with unethical conduct (Yuan et al., 2020). In addition to promoting ethical business practices, CSR encourages competition based on quality and integrity, which benefits both customers and businesses (De Lange et al., 2012).

In addition, companies must prioritize product safety to implement CSR in consumer protection and fair business practices, ensuring that their products and services adhere to quality standards and do not cause harm to consumers. Effective marketing and advertising require transparency, ensuring the provision of precise information without deceiving consumers. Implementing equitable pricing policies is essential to avoid exploitative practices. Companies should develop transparent channels for consumer input and grievances, swiftly and efficiently resolve any concerns, procure goods ethically, and implement fair labor policies across the supply chain, which are crucial for safeguarding consumer interests. Furthermore, enterprises must adhere to all pertinent consumer protection laws and regulations. Periodic audits and evaluations foster ongoing enhancement while including customers in discussions cultivates confidence and allegiance.

4.10. Human rights initiatives

Human rights initiatives in CSR encompass promoting and safeguarding humans throughout a company's operations and supply chain. Companies implement policies to prevent discrimination, ensure

fair labor practices, and uphold the rights of workers and communities by addressing human rights concerns. Through these efforts, businesses contribute to social justice and improve their reputation as responsible corporate citizens (Sitaloppi et al., 2021; Yuan et al., 2020). Furthermore, corporations are under increasing pressure to align their activities to global benchmarks like the UN guiding principles on business and human rights (UNGPs), which promote the practice of conducting periodic audits and actively involving stakeholders to address human rights issues (Smit et al., 2020; Schrempf-Stirling et al., 2022).

In addition, organizations must ensure that their policies align with globally recognized human rights, such as the Universal Declaration of Human Rights, to integrate CSR with human rights. Their implementation should include equitable labor practices, the provision of secure working environments, and a guarantee against child labor or forced labor. Furthermore, it is essential to have clear and open reporting on human rights performance, as well as actively involving concerned parties to evaluate potential threats and opportunities. The organizations should actively encourage diversity and inclusion, guaranteeing equitable chances for every employee. Employers must uphold the rights of local communities, especially in their supply chains, and collaborate with human rights organizations to amplify their impact. Furthermore, ongoing training of employees and executives in human rights is crucial to cultivating a culture of respect and accountability.

4.11. Diversity and inclusion in CSR

CSR diversity and inclusion focus on establishing a fair working environment that appreciates and honors various backgrounds. Increasingly, companies are acknowledging that diverse teams foster innovation and enhance decision-making. A company that implements strong diversity policies typically has superior financial performance and greater levels of employee happiness. Undertaking diversity and inclusion initiatives in CSR is a moral obligation and a strategic benefit in the international market (van Doorn et al., 2017; Kuokkanen and Sun, 2020). Furthermore, to effectively incorporate diversity and inclusion into CSR, companies must embrace a comprehensive strategy. In addition, the company should fully integrate diversity and inclusion concepts into its corporate culture and values. Diversity and inclusion in CSR should involve comprehensive training programs to increase awareness and promote an inclusive mindset among all employees. Secondly, organizations must set quantifiable objectives and consistently monitor their progress on diversity indicators to ensure accountability and continuous improvement. Corporations should implement inclusive employee recruitment strategies to appeal to a wide range of skilled individuals. This entails establishing

collaborations with minority groups and educational institutions. Moreover, it is essential to cultivate an inclusive work environment that empowers different employees to feel appreciated and respected. Employee resource groups, mentorship programs, and inclusive leadership approaches effectively accomplish this goal. Public reporting on diversity and inclusion efforts and results promotes transparency, indicates commitment, and fosters trust among stakeholders (Roberson, 2006; Doh and Quigley, 2014)

4.12. Stakeholder engagement

An essential component of CSR is stakeholder engagement, which entails proactive communication and collaboration with different groups impacted by a company's activities (López-Concepción et al., 2022). In addition to internal stakeholders such as workers and managers, key stakeholders include labor unions and external stakeholders like the media, public stakeholders, communities, residents, and government regulatory bodies (Taghian et al., 2015). To foster stakeholder engagement in CSR: (i) organizations should identify all stakeholders, including employees, customers, suppliers, communities, and investors; (ii) Maintain open and honest communication about CSR goals, activities, and outcomes; (iii) Actively involve stakeholders in the planning and implementation of CSR initiatives through surveys, meetings, and workshops; (iv) Regularly seek feedback and respond to concerns and suggestions from stakeholders; (v) collaborate and build partnerships with stakeholders to co-create CSR projects that address mutual interests and community needs; (vi) provide education and resources to stakeholders about the importance and impact of CSR efforts; (vii) measure and report progress of CSR initiatives and report the results to stakeholders; (viii) showcasing transparency and accountability; (ix) acknowledge and celebrate the contributions of stakeholders to encourage continued engagement, use stakeholder feedback to continuously improve CSR strategies and practices; (x) establish long-term relationships based on trust and shared values to sustain engagement and commitment (Garrido-Miralles et al., 2016; Anbarasan and Sushil, 2018; López-Concepción et al., 2022).

4.13. Digital transformation for CSR

CSR digital transformation utilizes technology to improve the effectiveness and influence of sustainability efforts. Through data analytics, artificial intelligence, and digital platforms, organizations can track their environmental impact, guarantee openness in their supply chains, and interact more efficiently with stakeholders. Moreover, these technologies enable instantaneous reporting and decision-making based on data, thus enhancing the adaptability and accountability of CSR initiatives. Furthermore, the incorporation of digital

tools fosters inventive methods to tackle social and environmental issues, enhancing the overall efficacy of CSR strategies (Sun et al., 2023). Digital transformation in the context of CSR involves integrating digital technologies into business processes to enhance transparency, efficiency, and stakeholder engagement. This transformation can improve operational performance, ensure compliance with regulations, and foster innovation, ultimately supporting the sustainability and responsibility of businesses. Incorporating digital transformation in CSR offers several benefits, including increased efficiency through optimized operations and cost reduction, the promotion of sustainable practices, and improved transparency by enabling more accurate monitoring and reporting of CSR activities. Additionally, it helps build trust among stakeholders and provides a competitive advantage for organizations that align their CSR efforts with modern sustainability standards (Anser et al., 2020).

4.14. CSR education and awareness

The CSR education and awareness programs seek to educate and involve employees, customers, and other stakeholders on the significance of sustainable practices and ethical corporate conduct. In addition, CSR education programs often consist of training sessions, workshops, and educational campaigns that emphasize the advantages of CSR and how individuals can actively participate. Through increasing consciousness and cultivating a climate of accountability, corporations may guarantee that their CSR objectives are backed and executed efficiently at every level of the organization. Effective organization-wide CSR education and awareness programs also depend on incorporating CSR principles into employee training and development programs. This entails including CSR subjects in the onboarding procedures, regular training sessions, and professional development courses to ensure employees comprehend the company's CSR objectives and responsibilities. Moreover, cultivating a culture characterized by transparency and open communication regarding CSR initiatives contributes to establishing trust and involvement among employees. Furthermore, organizations can use communication channels, including newsletters, internet platforms, and seminars, to regularly distribute CSR-related information. By integrating CSR education with the values and performance indicators of the organization, employees are more inclined to internalize and endorse CSR activities, fostering a higher level of social responsibility and sustainability within the business environment (Calabrese et al., 2013; Hishan et al., 2020).

4.15. Climate change mitigation

Climate change mitigation is an essential aspect of CSR that specifically targets the reduction of greenhouse gas emissions and the improvement of

sustainability. In addition, organizations employ diverse tactics, like enhancing energy efficiency, allocating resources to renewable energy sources, and establishing carbon offset initiatives to mitigate their ecological footprint and issues of climate change, and the initiatives undertaken by corporations are crucial in addressing global warming and advancing sustainable ecological equilibrium. Moreover, business enterprises that prioritize climate action not only make a valuable contribution to the preservation of the environment but also fulfill legislative obligations and satisfy stakeholders' expectations for sustainable practices. Additionally, for enterprises to effectively address climate change through CSR, they must pledge to implement thorough and open climate policies that include establishing aggressive carbon reduction goals, shifting to renewable energy sources, and enhancing energy efficiency in all operations (Leknoi et al., 2022). Furthermore, consistent reporting on environmental effects and advancements toward climate objectives is essential for ensuring compliance and ongoing enhancement. Engaging in partnerships with stakeholders, such as suppliers and customers, to decrease the total carbon footprint. Moreover, including climate action in fundamental corporate strategy guarantees that environmental concerns are not a secondary consideration but an essential component of the decision-making process. Innovative strategies, such as adopting novel technologies and active involvement in carbon offset programs, are crucial in

attaining sustainability goals. Implementing educational and awareness initiatives aimed at employees and stakeholders regarding the importance of climate action cultivating a shared obligation to attain these objectives (García et al., 2023; Persakis et al., 2024).

CSR is essential in addressing climate change through the incorporation of sustainable practices within business operations. Corporations are facing mounting pressure to diminish their carbon footprint, especially regarding greenhouse gas emissions, to tackle the challenge of climate change. CSR initiatives can facilitate the reduction of carbon footprints, the use of renewable energy, and the improvement of resource efficiency across supply chains. Moreover, when combined with SGDs, the CSR framework offers a holistic approach that aligns corporate actions with climate change mitigation efforts. Integrating CSR with supply chain management yields the twin benefits of minimizing emissions and maintaining operational efficiency, leading to both environmental and economic advantages. Corporations can leverage CSR to address climate issues, including regulatory requirements and changing consumer expectations, while fostering innovation in products and services that reduce environmental harm. Research demonstrates that corporations investing in CSR to combat climate change can improve long-term profitability by adeptly managing climate-related risks and capitalizing on sustainability opportunities (Calabrese et al., 2013; Agudelo et al., 2019).

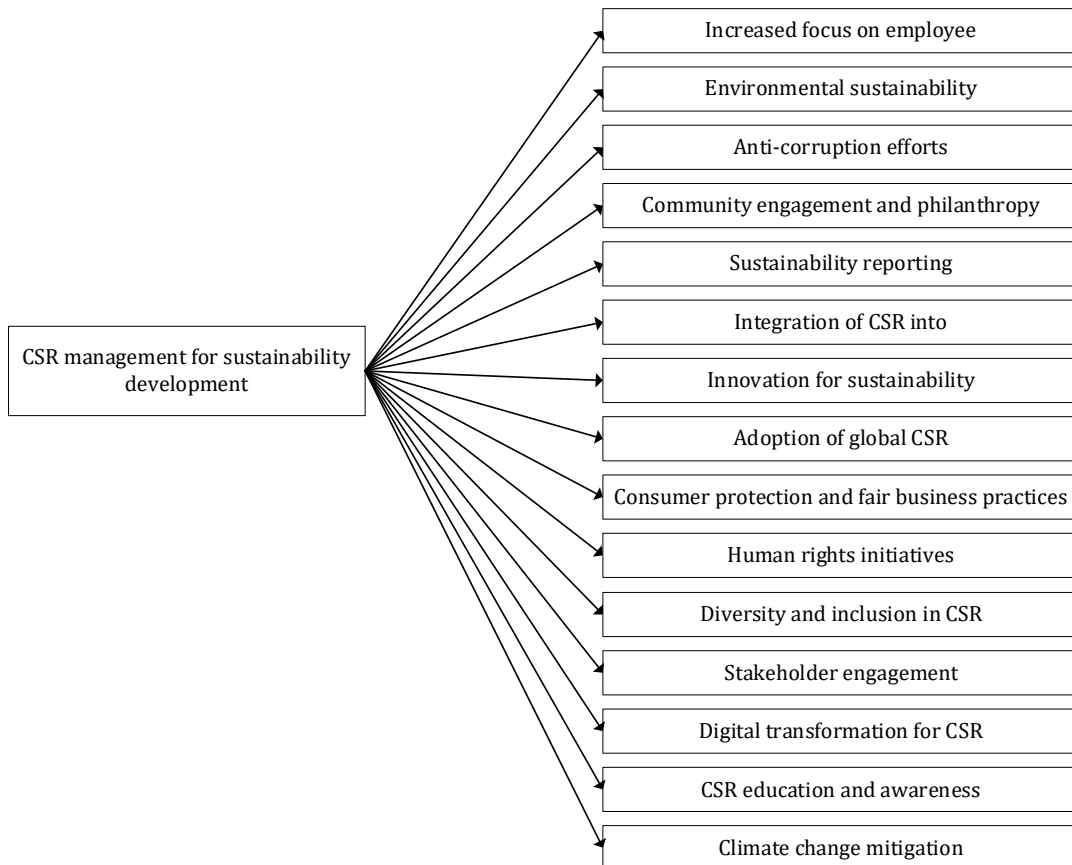


Fig. 2: CSR management for sustainable development

As mentioned above, CSR presents unique problems and diverse effects across industries, frequently shaped by the business's characteristics and external environmental influences. The extractive sectors, including mining and oil, encounter substantial CSR challenges with environmental degradation, community dislocation, and resource management. These industries face significant pressure to conform to ISO 26000 standards, which delineate responsible behaviors; nonetheless, their substantial environmental impact and effects on communities complicate the implementation of CSR (Kholaf et al., 2022). Conversely, industries such as banking and technology frequently emphasize ethical governance, social investments, and carbon neutrality. Crises like the COVID-19 pandemic forced corporations in these sectors to balance operational efficiency with employee and community support, revealing shortcomings in their social performance (Broadstock et al., 2021; Chintrakarn et al., 2021). The extractive sectors prioritize sustainability and resource management, whereas the finance sectors focus on transparency and responsible investing, especially concerning ESG (Environmental, Social, and Governance) criteria (Daugaard, 2020). The intricacy of CSR involves reconciling economic objectives with social and environmental obligations, and this equilibrium varies among industries based on their unique requirements and societal expectations. Every sector must tailor its CSR initiatives to confront its specific difficulties while pursuing sustainable development.

Furthermore, CSR significantly influences sustainable development; nevertheless, its efficacy is contingent upon the alignment of CSR initiatives with overarching sustainability objectives. CSR programs can yield beneficial results by fostering ecologically sustainable technologies, advancing social fairness, and enhancing long-term economic stability. A critical domain is green innovation, wherein corporations, driven by CSR, allocate resources to sustainable technology to mitigate their ecological impact. These initiatives immediately enhance sustainable development by increasing resource efficiency and diminishing pollution (Rahmani et al., 2024). The efficacy of CSR in promoting sustainable development varies across different industries and regions. In sectors with significant environmental hazards, like manufacturing, CSR programs are essential for alleviating adverse effects, but in service industries, CSR typically emphasizes social equality (Chen and Jin, 2023). The systematic incorporation of CSR with SDGs is necessary. Organizations must embrace a long-term outlook, integrating sustainability into fundamental strategies and ensuring their operations conform to global Sustainable Development Goal frameworks. Obstacles like budgetary limitations and erratic regulatory regimes can hinder the efficacy of CSR in promoting sustainability. The intricacy of quantifying CSR's direct influence on sustainable development

presents hurdles, especially when organizations do not holistically incorporate environmental, social, and economic issues (Le, 2022). Notwithstanding these issues, CSR continues to be an essential catalyst for sustainable development when integrated with transparent and accountable business practices.

CSR plays a critical role in advancing sustainable development. Green innovation involves creating environmentally friendly products and processes, which enhances sustainability and establishes the organization as a forward-thinking leader. By adopting ethical sourcing and responsible supplier practices, sustainable supply chains help reduce environmental harm and improve the company's reputation. Supporting local communities through initiatives that improve education, healthcare, and infrastructure fosters stronger community relationships and a positive public image.

Ensuring employee well-being by promoting safe and inclusive work environments contributes to social sustainability and enhances the organization's appeal as an employer. Integrating Environmental, Social, and Governance (ESG) principles into corporate strategies facilitates responsible growth and attracts socially conscious investors. Transparency in CSR practices, achieved through the clear reporting of measurable outcomes aligned with global sustainability goals such as the Sustainable Development Goals (SDGs), builds trust among stakeholders and the public. Additionally, well-executed CSR programs help differentiate the brand from competitors, strengthening its image as a socially and environmentally responsible organization.

5. Conclusion

Implementing CSR is essential for enterprises striving for sustainability as it improves long-term viability and stakeholder confidence. In addition, CSR programs result in enhanced brand reputation, customer loyalty, and employee happiness, which are crucial for maintaining long-term business operations (Barakat et al., 2016). Moreover, CSR practices encourage responsible resource usage, reduce environmental impact, and promote social welfare, which is essential for sustainable development (Paoloni et al., 2023). Successful CSR initiatives also enhance business governance and financial performance by promoting openness and responsibility (Noronha et al., 2018). Diverse and inclusive CSR initiatives, particularly those influenced by gender diversity, can enhance the relational capital of the organization, thereby promoting sustainable practices (Paoloni et al., 2023). Private sector enterprises cannot overstate the importance of CSR, as it enhances their reputation, fosters consumer loyalty, and positively impacts society and the environment. Applying efficient CSR initiatives can result in sustainable business operations, attract highly skilled individuals, and enhance long-term profitability.

Furthermore, corporations must consistently adjust and enhance their CSR strategies to be pertinent and influential. The significance of CSR lies in its ability to cultivate a favorable perception and enhance a brand's reputation. Ethical practices foster customer trust and loyalty, enhance employee morale, and attract highly qualified professionals. Proactive CSR efforts serve to mitigate risks associated with social and environmental concerns. Moreover, effective CSR activities set companies apart from their competitors.

In conclusion, improving CSR involves making it a core part of a company's strategy rather than treating it as a separate effort. This requires engaging with stakeholders to understand their needs and expectations, maintaining clear communication and transparent reporting on CSR activities and outcomes, using innovative methods to address social and environmental challenges, and aligning CSR initiatives with global sustainability goals, such as the SDGs. Companies should regularly assess and update their CSR strategies based on feedback and changing conditions to enhance their effectiveness. Collaborating with other organizations, governments, and NGOs can also amplify their impact. Additionally, educating employees, customers, and the wider community about CSR activities and their benefits, and committing to long-term CSR goals aligned with the company's vision and values, are essential. By focusing on these aspects, private sector companies can ensure their CSR efforts contribute meaningfully to societal well-being and environmental protection, paving the way for a more sustainable future. Ultimately, effective CSR initiatives not only support sustainability but also enhance corporate reputation, ensuring lasting positive outcomes for society and the environment.

Compliance with ethical standards

Conflict of interest

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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