

CONCEPTUAL

CSR Beyond Charity: Analysis of the Relationship Between Community Empowerment, Environmental Sustainability, and Industry

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ABSTRACT

PURPOSE: This study examines the evolution of Corporate Social Responsibility (CSR) from a charitable activity into an integrated strategic approach encompassing community empowerment, environmental sustainability, and industrial resilience.

DESIGN/METHODOLOGY/APPROACH: The study employs a grounded theory methodology supported by a comprehensive literature review of scholarly publications, corporate sustainability reports, and policy documents to capture the changing role and strategic orientation of CSR.

FINDINGS: CSR has evolved beyond its traditional role as a reputational tool to become a core business strategy, aligned with the Sustainable Development Goals and Environmental, Social, and Governance (ESG) principles. Community empowerment initiatives enhance social capital and organisational legitimacy, while environmental programmes mitigate ecological risks and improve operational efficiency. Industrial resilience initiatives, in turn, strengthen firms' capacity to respond to crises and sustain competitiveness. These interrelated dimensions form an integrated ecosystem of "CSR Beyond Charity" that supports long-term value creation.

CITATION: Safira, F. and Frimawaty, E. (2026): CSR Beyond Charity: Analysis of the Relationship Between Community Empowerment, Environmental Sustainability, and Industry. *World Journal of Entrepreneurship, Management and Sustainable Development (WJEMSD)*, Vol. 22, No. 4, pp. 369-385.

RECEIVED: 7 October 2025 / **REVISED:** 22 February 2026 / **ACCEPTED:** 26 February 2026 / **PUBLISHED:** 20 May 2026

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ORIGINALITY: This study proposes a hybrid conceptual framework that integrates CSR with Creating Shared Value (CSV), positioning resilience as a central element linking social, ecological, and industrial dimensions. The framework advances CSR theory by offering a more comprehensive perspective on how organisations can simultaneously achieve business sustainability and societal improvement. The framework also provides practical guidance for repositioning CSR as a strategic imperative rather than a philanthropic add-on.

KEYWORDS: *Corporate Social Responsibility; Community Empowerment; Environmental Sustainability; Industrial Resilience; Creating Shared Value*

INTRODUCTION

The early definition of Corporate Social Responsibility (CSR) stressed philanthropic commitments as one aspect of a company's social function, with "charity" being a corporate responsibility. Carroll (2016) defined CSR as having four layers: "economic, legal, ethical, and philanthropic responsibilities", indicating that philanthropy is a significant but not the primary part of corporate commitments. According to Grieder et al. (2025), companies that invest in CSR can strengthen their resilience by developing social and environmental capital buffers to help the company during crises. Pertamina (Indonesia) has created the PaDi platform; this platform aims to make it easier for Micro, Small and Medium Enterprises (MSMEs) to market their products and services while also providing access to financing and other support to promote company growth

According to Zhang and Hao (2024), Asian businesses are increasingly integrating CSR into their business plans. However, a more robust assessment framework is desperately needed, especially when it comes to biodiversity, deforestation, and co-operation with conservation groups. More precisely, CSR that emphasises environmental sustainability, such as waste management, energy efficiency, and green investment, makes a significant contribution to organisational resilience. According to research by Grieder et al. (2025), corporate philanthropy that prioritises the environment has a favourable effect on individual employees' pro-environmental behaviour.

By defining sustainability as specific and quantifiable social and environmental goals, some of which are the responsibility of business actors, international agendas such as the Sustainable Development Goals (SDGs) and Environmental, Social, and Governance (ESG) standards have reframed business expectations (Urbieta, 2024). Businesses are therefore positioned as one of the players who are supposed to support these environmental and social goals. CSR is viewed as more than just a charity endeavour distinct from the main business; it is a strategic tool that is in line with global development goals (Aguinis and Glavas, 2012).



As a result, CSR has evolved from being viewed as merely charitable endeavours to a more strategic paradigm that focuses on how businesses may generate shared value through industrial resilience, environmental sustainability, and community empowerment. The relationship between social, environmental, and industrial factors, as well as how CSR might go beyond charitable endeavours to serve as a strategic tool for sustainable development, are still conceptually unclear. The purpose of this study is to:

1. examine how CSR has evolved from a charity-based approach to a strategic one that incorporates the sustainability agenda;
2. examine how, within the context of corporate social responsibility, community empowerment, environmental sustainability, and industrial resilience are related; and
3. provide a conceptual framework for “CSR Beyond Charity” as a guide for future study and implementation.

METHOD

This study uses a qualitative grounded theory approach based on a literature review to construct a substantive theory about the transformation of CSR from philanthropy to a strategy that integrates community empowerment, environmental sustainability, and industrial interests. Grounded theory is a research method related to theory formation that is ‘grounded’ in data that have been systematically collected and analysed (Noble and Mitchell, 2016). Grounded theory allows the generation of broad theories about central qualitative phenomena that are “grounded” in data.

Literature was collected from academic databases and grey literature (Scopus, Web of Science, corporate sustainability reports, and news) using a combination of keywords related to CSR, community empowerment, environmental sustainability, ESG, and CSV. The analysis followed qualitative analysis procedures (Noble and Mitchell, 2016): open coding to identify initial concepts, axial coding to group and map condition-process-consequence relationships, and selective coding to determine core categories and construct theoretical narratives. The study applied theoretical sampling of the literature, iteratively searching for additional texts needed to enrich or test emerging categories until theoretical saturation was achieved.

RESULT AND DISCUSSION

The Evolution of the Concept of CSR

According to Mosca and Civera (2017), CSR refers to actions, regulations, and plans that support the social and environmental well-being of different stakeholders. As a result of scholarly discoveries and shifting public perceptions, CSR and the concept of CSR have also changed. Jupiter et al. (2024) provide the following table as a summary of the development of CSR over time:

Table 1: CSR History and Development

<i>Period</i>	<i>Key Developments</i>
Ancient to Medieval	Early corporate roles in Roman and English law (asylums, hospitals). 16th-17th century corporations served social development under the English Crown, and extended to American colonies.
18th-19th Century	Christian-driven reforms and Victorian philanthropy addressed societal issues. Corporate welfare programmes blended paternalism with employee welfare. Efforts such as the YMCA emphasised humanitarian values.
1920s-1930s	Shift to balancing profit goals with stakeholder needs, recognition of corporations as socially responsible entities following WWII.
1950s-1960s	Emergence of CSR as a concept. Bowen's Social Responsibilities of the Businessman (1953) established CSR theory. Environmental and civil rights movements pushed corporations towards accountability
1970s	Environmental activism and public distrust led to the Environmental Protection Agency (EPA) and regulatory bodies such as the Occupational Safety and Health Administration (OSHA). CSR theories developed (Carroll's CSR Pyramid, limits to growth), companies such as Ben & Jerry's adopted CSR practices.
1980s	CSR operationalisation began. Stakeholder engagement and frameworks such as corporate social performance emerged. Events like Chernobyl shaped CSR's focus on environmental responsibility.
1990s	CSR globalisation and sustainable development are emphasised by frameworks such as the Triple Bottom Line. The Rio Summit and Kyoto Protocol influenced practices. Strategic CSR and corporate citizenship gained traction
2000s	Strategic CSR frameworks emerged (UNGC, ISO 26000). Alignment with Millennium Development Goals and EU initiatives such as Enterprise 2020 promoted sustainability
2010s	CSV concept linked CSR with competitiveness. Adoption of SDGs and the Paris Agreement encouraged integrating CSR into long-term strategies for sustainable value.

Source: Jupiter et al. (2024)

The historical evolution of CSR illustrates how CSR practices and understanding have developed in line with social and economic dynamics, ultimately giving rise to more comprehensive integrative theories. Some of the theories and trends underlying integrated CSR include stakeholder theory, ethics, value creation, and the growing global call for sustainable growth and development (Mosca and Civera, 2017).

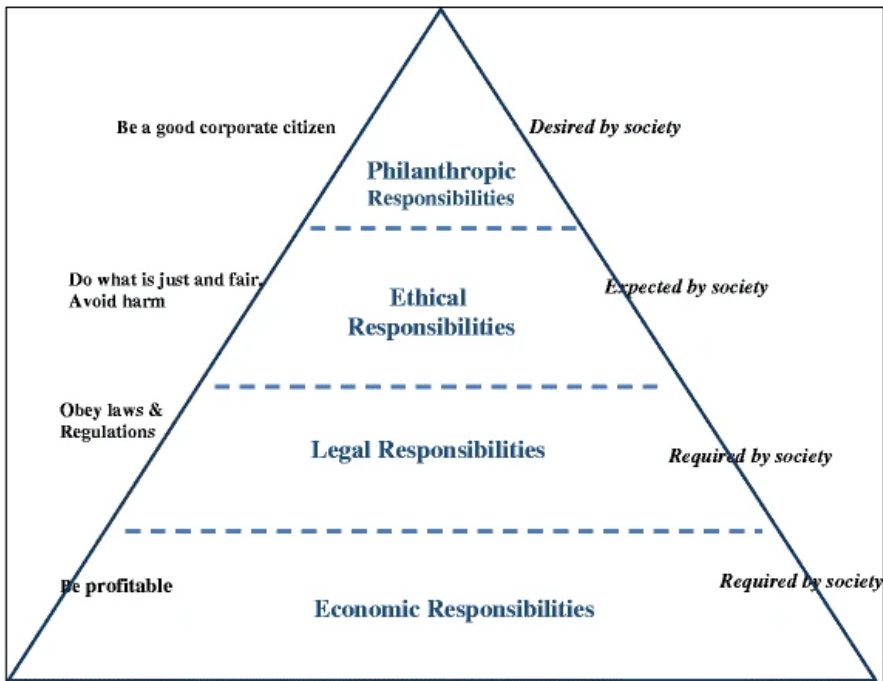


Figure 1: Carroll's Pyramid of Corporate Social Responsibility

Source: Carroll (2016)

Carroll's Pyramid of CSR (Figure 1), one of the classic models widely used to explain the dimensions of corporate social responsibility, consists of four interconnected layers that form the foundation of CSR practices.

Economic Responsibilities

At the lowest level, companies have a primary obligation to generate profits in order to survive, grow, and provide benefits to shareholders. Profit is seen as the primary responsibility demanded by society, because without economic sustainability other responsibilities cannot be fulfilled.

Legal Responsibilities

The next layer is the obligation to comply with applicable laws and regulations. Companies are not only expected to seek profits but are also required by society to operate within the legal framework established by the government and regulators.

Ethical Responsibilities

The obligation of companies is to do what is right and fair and to avoid actions that harm others, even if these are not always regulated by law. These responsibilities are expected by society, as they concern moral values, social justice, and integrity in conducting business.

Philanthropic Responsibilities

At the top of the pyramid are philanthropic responsibilities; these are companies' efforts to be good corporate citizens through charitable activities, donations, or voluntary contributions to the welfare of society. Although not mandatory, these activities are highly desired by society, as they demonstrate companies' concern for the social environment beyond their core business interests.

Overall, this pyramid shows that CSR is not just charity or philanthropy, but a framework that encompasses economic, legal, ethical, and philanthropic aspects.

Nonetheless, companies' existing alignment of their CSR initiatives with the SDGs shows a dedication to environmental sustainability and community well-being. The risk of "greenwashing" and calculating the return on CSR investment are still problems. According to Mu and Lee (2023), traditional corporate social responsibility is sometimes criticised as greenwashing or viewed as merely a reputational strategy with limited actual impact. New ideas about how companies might make more noticeable social and environmental impacts have been spurred by criticism of traditional corporate social responsibility. The new strategy places more emphasis on incorporating social responsibility into the business model of the organisation than on seeing it as an activity apart from core strategy (Salman, 2025).

Creating Shared Value (CSV) and Corporate Social Responsibility (CSR)

Porter and Kramer (2006) defined shared value as benefiting both society and the firm. CSV is a new approach to economic success that focuses on developing economic and social values and improving a firm's competitiveness through policies and practices. Porter and Kramer (2011) identified three approaches for CSV to provide economic value: reimagining products and markets, reinventing productivity in the value chain, and promoting local cluster development. The concept of "shared value" enables the creation of new economic benefits for both businesses and society. CSR and CSV both stem from an awareness of the role of companies in society and the environment, but they differ in their orientation and approach (Table 2).

CSV highlights that social responsibility is an essential component of corporate strategy and operations, not just an extra activity. According to CSV, social and environmental concerns present chances for creativity, effectiveness, and market expansion: CSV combines the production of social and environmental value with economic value. Additionally, CSV is defined by Porter and Kramer (2011) as operating procedures and policies that improve a company's competitiveness while also improving the social and economic circumstances in the areas where it operates. According to

Camilleri et al. (2023), CSV projects create new competitive advantages and mutual benefits by matching core skills with social demands.

Table 2: The Difference between CSR and CSV

<i>Dimension</i>	<i>CSR</i>	<i>CSV</i>
Orientation	Respond to external expectations by concentrating on your social and environmental responsibilities, which are frequently manifested through philanthropy, legal compliance, and reputation. Beyond just reputational considerations, CSR practices are being examined more closely for authenticity (Mu and Lee, 2023).	Business strategy that places a strong emphasis on social and environmental integration; social value is viewed as a chance for creativity and a competitive edge. Businesses can address social problems and generate financial gains by implementing open innovation to create shared value (Camilleri et al., 2023).
Implementation	CSR initiatives are frequently sporadic or episodic community efforts that are distinct from the business's main operations.	Product innovation, supply chain cooperation, and inclusive models are some of the strategic processes used by CSV; the results mix social and commercial benefit. CSV projects create reciprocal benefits by matching core competencies with social demands (Cuevas-Lizama and Royo-Vela, 2023).
Criticism/ Limitations	Susceptible to accusations of greenwashing; social and environmental issues are frequently neglected; the programme consistently produces clear results. Traditional CSR practices are frequently criticised as greenwashing or as a means of establishing a reputation without significant harm (Mu and Lee, 2023)	CSV has been under fire for making the assumption that every social issue can be turned into a business opportunity; there isn't enough long-term data to support this claim. Empirical proof that CSV generates long-term societal and economic benefits is still required (Menghwar and Daood, 2021).

Source: Constructed by authors

Open innovation is crucial for bridging commercial plans with social problem-solving techniques and generating long-lasting synergies. By providing a framework where social and economic value are generated together, CSV aims to address a number of objections levelled at CSR. However, it has also come under fire for assuming that companies can always solve social concerns in a way that is both profitable and successful. With results that benefit both industry and society, CSV arises from innovation in key business components such as supply chains, goods, services, and multi-actor collaboration. Recent instances demonstrate how businesses are integrating circular business models, open innovation, and community partnerships into their CSV strategy (Camilleri et al., 2023).

Stakeholder Theory

Corporations create favourable settings for stakeholders, leading to stakeholder theory. The stakeholder theory redefines business responsibilities to all stakeholders and integrates them into strategy (Awa et al., 2024). Furthermore, stakeholder theory and CSR have distinct perspectives on the scope of the corporation. Stakeholder theory sees the corporation as defining corporate obligations for immediate stakeholders such as customers, employees, financiers and suppliers, and communities.

Fatima and Elbanna (2023) based their viewpoint on the theory’s assumption that organisations act in the best interests of all stakeholders, and that stakeholders are interdependent to the extent that value created for one has multiplier or spill-over consequences for others. CSR, on the other hand, views corporations through the lens of society as a whole. CSR emphasises some responsibilities over others, such as a company’s responsibilities to society over its commitments to other stakeholders.

Figure 2 depicts the visual relationship between stakeholder theory and CSR. First, both place emphasis on the firm’s duties to communities and society. Second, stakeholder theory focuses on the narrow scope of business activities: local communities and the surrounding society in which the firm operates, whereas CSR expands social orientation far beyond the stakeholder circle.

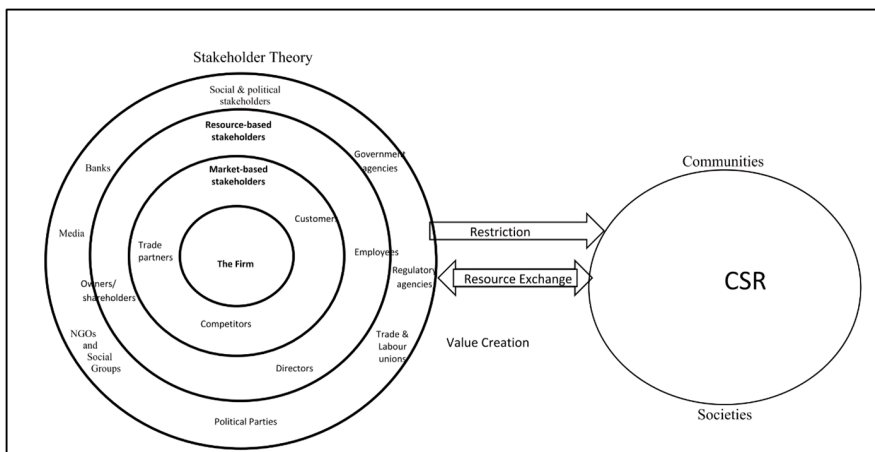


Figure 2: Relationship between Stakeholder Theory and CSR

Source: Awa et al. (2024)

CSR Beyond Charity: Community Empowerment

CSR has expanded its role in building community capacity beyond traditional charitable activities, sponsorships, and donations (Asteria and Herdiansyah, 2022). As the demand for sustainability grows, CSR has evolved into a strategic framework that is integrated with a company’s fundamental operations. Recent research indicates that CSR is currently moving towards value creation through social innovation and sustainable community involvement (Camilleri, 2022; Carroll, 2021). According to Mosca and Civera (2017), CSR has expanded beyond monetary donations and sponsorships to include international standards, conventions, and labels, more targeted charitable endeavours, and integrated outputs in the form of goods, services, policies, and guidelines (Figure 3).

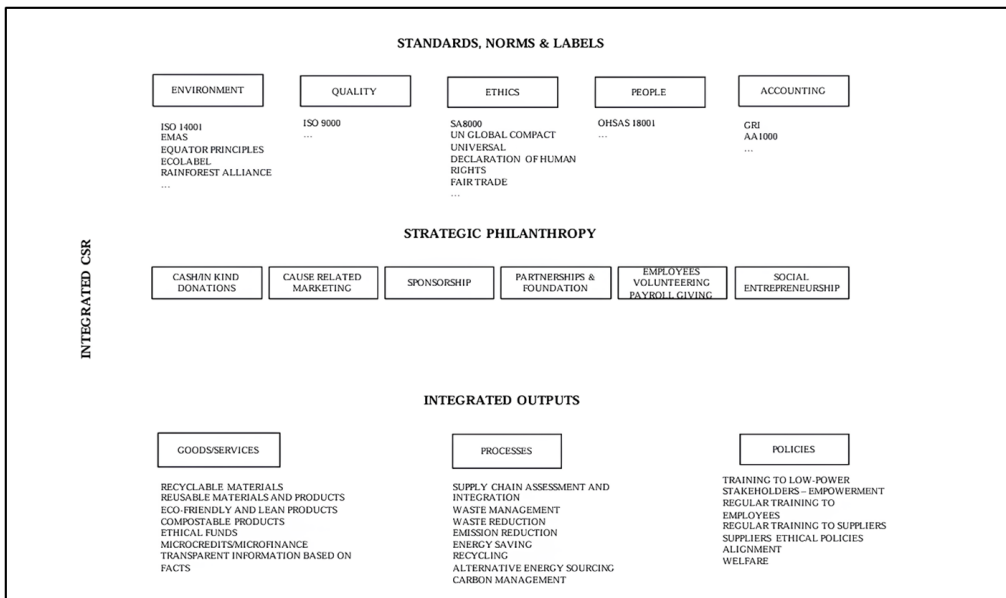


Figure 3: Framework Integrated CSR

Source: Mosca and Civera (2017)

First, the aspects of labels, standards, and norms highlight how CSR is now confined to a global context. These guidelines guarantee accountability and sustainability in the fields of governance, ethics, human rights, quality, and the environment. Second, corporate social initiatives are now strategic rather than sporadic, according to strategic philanthropy. These can include marketing that is centred around social issues, collaborations with foundations, volunteer programmes that engage employees, and the growth of social entrepreneurship. Third, integrated outputs demonstrate that CSR results in tangible change through sustainable business practices, pro-environment and pro-employee firm policies, and environmentally friendly products and services. With this strategy, CSR has evolved from extra activities to community empowerment via supply chain management, product innovation, and human resource capacity building.

Therefore, CSR goes beyond charity to include sustainable business integration that empowers people and the environment. Businesses are viewed as development partners who help communities realise their socio-economic resilience, enhance their quality of life, and meet the Sustainable Development Goals in addition to being financial contributors.

CSR and Environmental Sustainability

CSR that is focused on environmental sustainability is now seen as an essential component of a business’s risk management and long-term value creation strategy rather than as an extra activity.

These programmes include waste management, investing in renewable energy, restoring ecosystems, and conserving natural resources (Zhang and Hao, 2024). According to Aguinis and Glavas (2012), CSR that is included into business strategy enhances reputation while also promoting greater environmental and social sustainability.

Table 3: Environmental CSR Initiatives

Company	Focus	Economic Impact	Collaborators	Location	Environmental & Social Impact	Sources
APRIL	Peatland restoration, fire prevention	Commitment of US\$100 million over 10 years for conservation and restoration	FFI, TNC, Bidara, government, society	Kampar Peninsula & Padang Island	Restoration of 150,000 hectares of peatland; fire mitigation; carbon conservation	APRIL (2015)
Danone-AQUA	Plastic recycling, circular economy	PET recycling infrastructure	Veolia Indonesia, waste bank, community	Bali	PET recycling, empowerment of waste pickers	Danone-AQUA (2021)
PLN	Renewable energy biomass co-firing	Save Rp227 billion/year	Government, SMEs, Society	PLTU Grid	1.05 million tonnes of CO ₂ emissions reduction; energy diversification	Reuters (2024)
Tokopedia	Mangrove planting	13,000 trees	Local Community	9 city	Abrasion and flood mitigation; carbon sequestration	Dyah (2022)
Coca-Cola	Water stewardship - replenishment	~US\$ 25 million (2024-2030)	Global Water Challenge, TNC, IUCN, WWF	20 countries	Community water security, watershed conservation	Coca-Cola (2024)
Microsoft	Climate Innovation Fund	US\$1 million (2020-2024)	Clean energy start-ups, technology sector	Global	Low-emission, carbon-negative technology support	Smith (2020)

Source: Constructed by authors

According to the research findings, CSR in Indonesia is mostly focused on conservation, restoration, and energy transition initiatives that promote environmental sustainability. While Danone-AQUA, with its circular economy strategy, has successfully recycled 31,500 tonnes of plastic annually while empowering thousands of waste pickers, APRIL has demonstrated the relevance of CSR to SDGs 13 and 15 through its commitment to restore 150,000 hectares of peat forest in Riau in partnership with cross-sector actors, worth US\$100 million. Other projects, including Tokopedia's planting of 13,000 mangrove trees and PLN's use of 1.05 million tonnes of co-firing biomass, attest to the fact that environmental sustainability has risen to the forefront of CSR strategy in Indonesia. Globally, Microsoft's US\$1 billion Climate Innovation Fund and Coca-Cola's US\$25 million water stewardship programme both show a commitment to climate mitigation and resource conservation. Together, these actions demonstrate that CSR strengthens corporate sustainability by addressing social issues and global environmental goals in addition to ecosystems.

These results demonstrate that CSR efforts in the environmental sector are not isolated but rather are connected to community empowerment, as well as promoting industrial resilience through energy diversification, supply chain innovation, and cost reduction. Therefore, the “CSR Beyond Charity” framework, which highlights the connections between ecological sustainability, social empowerment, and company economic resilience, includes environmental CSR as a key node.

CSR and Industry Resilience

CSR plays a part in enhancing industrial resilience in addition to social and environmental considerations. The ability of an organisation to handle external shocks, such as economic downturns, changes in regulations, or environmental issues such as climate change, is referred to as resilience (Grieder et al., 2025). The development of social and environmental capital boosts a company’s long-term competitiveness and builds industrial resilience.

CSR has been shown to improve industrial resilience by boosting competitiveness and acting as a risk mitigation approach, in addition to promoting environmental sustainability. For instance, PLN’s biomass co-firing programme has reduced emissions and generated Rp227 billion in annual efficiency savings, enhancing the company’s financial stability. In the meantime, APRIL has created ecological and social buffers through its peat restoration initiative; this lowers the likelihood of land conflicts and preserves the supply chain for pulp and paper. Accordingly, CSR expenditures can build social-environmental capital buffers that assist businesses in times of crisis, as highlighted by Grieder et al. (2025). Globally, Microsoft’s US\$1 billion Climate Innovation Fund serves as evidence that CSR is not just a reputational tool but rather a fundamental strategy for corporate sustainability and competitiveness. It also shows that CSR can spur industrial innovation in the shift to a green economy.

Therefore, CSR has two functions in the modern era: it ensures industrial resilience and strengthens environmental sustainability. In addition to advancing social and environmental objectives, businesses that include CSR into their core strategies increase their long-term resilience to market volatility, crisis risks, and international regulatory requirements.

Conceptual Framework of CSR Beyond Charity

The understanding that corporate social responsibility has evolved from a conventional philanthropy-based paradigm to a strategic framework that is integrated with global sustainability goals forms the foundation of the CSR Beyond Charity conceptual framework. CSR Beyond Charity aims to present social responsibility as a strategic tool that generates shared value between business, society, and the environment, whereas philanthropy only highlights voluntary corporate contributions to particular social issues (Porter and Kramer, 2011; Aguinis and Glavas, 2021). Three primary interconnected dimensions are the emphasis of this framework:

Community Empowerment

CSR is no longer limited to donations, but rather social investment that encourages community capacity building through education, social entrepreneurship, access to basic services, and active participation in the company's value chain (Camilleri, 2022). Community empowerment generates social capital that serves as an important buffer for companies in facing crises (Grieder et al., 2025).

Sustainability of the Environment

Through resource conservation, ecosystem restoration, the use of renewable energy, and circular business models, CSR acts as a risk mitigation approach and an ecological innovation tool (Zhang and Hao, 2024). In addition to preserving the environment, these programmes lower operating expenses, expand the company's market reach, and boost its credibility with stakeholders.

Resilience in Industry

The industrial component highlights the role that CSR plays in bolstering businesses' long-term viability. CSR lowers regulatory risk, boosts global competitiveness, and generates corporate innovations pertinent to the shift to a green economy by incorporating social and environmental concerns.

The CSR Beyond Charity framework represents a paradigm shift in how companies conceptualise their role in society, moving beyond episodic philanthropy towards an holistic, interdependent system that aligns business objectives with social and environmental imperatives. As outlined, the framework integrates three core dimensions: Community Empowerment, Environmental Sustainability, and Industrial Resilience into a mutually reinforcing ecosystem. However, to fully appreciate its transformative potential, it is important to examine the theoretical foundations, empirical validation, and practical applications underlying the model, while also discussing potential criticisms and future research directions (Rezky and Rasto, 2024).

CSR Beyond Charity synthesises elements of stakeholder theory (Awa et al., 2024), shared value creation (Porter and Kramer, 2011), and socio-ecological systems thinking (Aguinis and Glavas, 2012). Unlike traditional CSR that often treats social and environmental initiatives as peripheral "add-ons" driven by ethical or reputational motives (Carroll, 2016), this framework positions them as an integral part of core business strategy. The interconnectedness of these three dimensions creates a virtuous cycle: Community Empowerment fosters social capital and trust; in turn this supports Environmental Sustainability by enabling collaborative resource management and innovation. This socio-ecological synergy strengthens Industrial Resilience, as evidenced by reduced regulatory risk and increased adaptability to global disruptions such as climate change or pandemics.

CSR Beyond Charity distinguishes itself as a hybrid model that bridges gaps in existing paradigms. Traditional CSR, rooted in Carroll's (2016) pyramid of economic, legal, ethical, and

philanthropic responsibilities, often relies on voluntary actions that lack strategic depth, risking greenwashing or tokenism (Aguinis and Glavas, 2012). In contrast, this framework mandates integration, ensuring that CSR is not an afterthought but a driver of shared value (Figure 4). CSV, as proposed by Porter and Kramer (2011), focuses on creating economic value through solving social problems but places less emphasis on industry resilience and socio-ecological relationships, potentially overlooking systemic risks such as supply chain vulnerabilities (Saleng et al., 2025).



Figure 4: CSR Beyond Charity

Source: Constructed by authors

Empirical evidence supports this advantage. For example, while CSV excels at targeted interventions, Beyond Charity’s CSR ecosystem approach generates broader impact. Khatri (2025) compared multinational corporations adopting an integrative framework versus a CSV-only model and found that those adopting an integrative framework demonstrated greater crisis resilience, as measured by stock volatility during events such as the COVID-19 pandemic and stakeholder trust. In practical terms, CSR Beyond Charity redefines stakeholder engagement as a strategic imperative rather than just a compliance exercise. For example, by encouraging participatory governance through multi-stakeholder dialogue, companies can create shared value, as seen in Camilleri’s (2022) emphasis on value chain inclusion.

CONCLUSIONS

This study demonstrates that CSR has evolved beyond the traditional paradigm of philanthropy into a strategic framework that integrates community empowerment, environmental sustainability, and industrial resilience. Community empowerment programmes generate social capital and legitimacy, environmental sustainability initiatives mitigate ecological risks while enhancing efficiency, and industrial resilience strategies strengthen firms' ability to adapt to crises and regulatory shifts. These three dimensions are interdependent, forming an ecosystem that advances corporate sustainability.

The proposed conceptual framework of "CSR Beyond Charity" offers a hybrid model that transcends traditional CSR by embedding social and ecological responsibilities into business strategy, while complementing CSV through its emphasis on resilience. This synthesis provides a more comprehensive understanding of CSR as an instrument of sustainable development, aligning corporate practices with the SDGs and ESG standards.

Future research should empirically test the framework across industries and regions, with longitudinal designs that capture both societal and financial outcomes. Practically, the framework guides corporations to reposition CSR not as an optional philanthropic activity but as an essential strategy for achieving sustainable growth, stakeholder trust, and global competitiveness.

ACKNOWLEDGEMENTS

This work is supported by the Directorate of Research and Community Service, Directorate General of Research and Development, Ministry of Higher Education, Science, and Technology of Indonesia with contract numbers grant number [NKB-477/UN2.RST/HKP.05.00/2025]

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