



Clean and Sustainability Business

Vol 01 (1) 2025 p. 29-41

© Setya Atikatun Nabilah, 2025

Corresponding author:
Setya Atikatun Nabilah
Email: setyaatika9@gmail.com

*Received 15 April 2025;
Accepted 25 April 2025;
Published 28 April 2025.*

This is an Open Access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/) license, which permits unrestricted reuse, distribution, and reproduction in any medium, provided the original work is properly cited.



Conflict of interest statement:
The author (s) reported no conflict of interest

DOI: [http://doi.org/10.70764/gdpu-csb.2025.1\(1\)-03](http://doi.org/10.70764/gdpu-csb.2025.1(1)-03)

BRIDGING RESPONSIBILITY AND SUSTAINABILITY: A COMPREHENSIVE LITERATURE REVIEW OF CSR AND ITS ROLE IN SUSTAINABLE DEVELOPMENT

Setya Atikatun Nabilah¹

¹ Universitas Tronojoyo Madura, Indonesia

ABSTRACT

Objectives: This research aims to explore the strategic role of Corporate Social Responsibility (CSR) in advancing the Sustainable Development Goals (SDGs) by providing a comprehensive analysis of how CSR initiatives contribute to sustainable development practices.

Research Design & Methods: This study used a systematic literature review to analyze 15 peer-reviewed scholarly articles published between 2019 and 2024. Articles were selected based on their relevance to CSR practices aligned with the SDGs and implications for corporate strategy and stakeholder engagement.

Findings: The findings reveal that integrating CSR with the SDGs framework enables companies to design focused, balanced, and impactful strategies that address pressing social and environmental issues. This alignment enables more structured long-term planning and fosters positive stakeholder perceptions while contributing to the global sustainability agenda. In Indonesia, CSR implementation covers a wide range of sectors beyond heavy industry and is mandated by law, which highlights the importance of CSR in a variety of economic contexts.

Implications & Recommendations: Companies are encouraged to adopt a strategic approach to CSR by embedding SDG principles into their core operations. This not only improves social and environmental outcomes but also enhances corporate performance, stakeholder trust, and risk management. Policymakers should further incentivize the adoption of CSR that is aligned with national development goals.

Contribution & Value Added: This study confirms that aligning CSR with the SDGs has transformative potential in creating long-term value for business, society, and the environment. It also provides strategic guidance for corporate leaders, policymakers, and researchers on driving sustainable development.

Keywords: Corporate Social Responsibility, Sustainable Development Goals, Sustainability Strategy,

JEL codes: M14, Q56, O16

Article type: research paper

DOI: [http://doi.org/xx.xxxx/gdp-csb.2024.1\(1\)](http://doi.org/xx.xxxx/gdp-csb.2024.1(1))

INTRODUCTION

In recent decades, the issue of sustainability has been in the spotlight at the global level, in line with the joint commitment of countries in the world to achieve the Sustainable Development Goals (SDGs) launched by the United Nations in 2015. The SDGs include 17 main targets covering various dimensions of life, such as the elimination of poverty, gender equality, inclusive and quality education, and tackling climate change. This agenda is designed to be applied universally so that every country, both developed and developing countries, is required to take concrete actions to realize sustainable development (Smith et al., 2018). The world's commitment to the SDGs shows a paradigm shift in development, which emphasizes the importance of linkages

between various goals, such as synergies between poverty elimination, health improvement, gender equality, and efforts to tackle climate change. The increasing attention to the SDGs is reflected in the rapid growth in the amount of scientific research, public policy development, and cooperation across countries and the private sector in supporting the global agenda for sustainability (Wankel & Stachowicz-Stanusch, 2020).

CSR and sustainability aspects are now recognized as key factors that drive improved organizational performance, economic growth, and the achievement of sustainable development goals (Värzaru et al., 2021). The incorporation of principles such as ethics in business, corporate social responsibility, and good governance has proven to have a positive impact, both directly and indirectly, on economic performance. The influence of Corporate Social Responsibility (CSR) on economic and environmental aspects has increasingly become the main focus of various scientific studies (Carey et al., 2021; Ho et al., 2021). CSR is now considered not only as an ethical responsibility but also as part of a strategy that integrates with economic and environmental sustainability goals. In this context, the “eco-socio-economic” approach emphasizes that economic growth and environmental protection are not opposites but rather two pillars that must be built simultaneously to achieve sustainable development (Liu & Tian, 2021; Wong et al., 2015). These impacts then contribute to the achievement of sustainable development. Therefore, there is a need for a comprehensive study that can link social responsibility and sustainability in order to better understand the strategic role of CSR in the sustainable development process.

Companies are now facing increasing pressure to take responsibility for the social and environmental impacts of their operations. The study by Okedele et al., (2024) revealed that social and environmental pressures have driven companies to adopt Corporate Social Responsibility (CSR) policies, both in internal aspects, such as energy savings and fair treatment of employees, and external aspects, such as involvement in community activities and environmental conservation efforts. This is not only due to regulatory demands but also to the increasing public and stakeholder awareness of the importance of sustainability. Many companies still consider Corporate Social Responsibility (CSR) as a complementary activity that is not mandatory, instead of seeing it as an important element in long-term business planning (Bileush, 2024). CSR is often used as a means of promotion to enhance a company's image to the public rather than a genuine responsibility to social and environmental issues. In fact, in a business era that demands transparency and social responsibility, CSR should be a reflection of companies' awareness of the impact of their operations. If CSR is only treated as a symbolic obligation, then great opportunities for social and environmental contributions will be wasted. On the contrary, companies that seriously integrate CSR into their business strategy have the potential to gain long-term benefits, such as increased consumer confidence, support from investors, and a competitive advantage in the market.

The concept of Corporate Social Responsibility (CSR) has shifted from a voluntary approach to a more rigorous accountability instrument. Companies are now not only required to report their social and environmental performance transparently but also risk being sanctioned if they do not meet set standards. Amid growing global concerns about environmental degradation and social inequality, international law and global treaties are beginning to focus on enforcing legal accountability against companies for their environmental impacts, including pollution and contributions to climate change (Okedele et al., 2024). In some countries, including India, CSR has been established as a legal obligation through national regulations such as the Companies Act 2013. This regulation requires certain companies to allocate a portion of their profits to officially recognized social activities (Silpa et al., 2017). This policy reflects a significant shift in the way CSR is viewed, from being an ethical choice to a legal instrument and strategy to ensure corporate responsibility for the impacts of its business activities. In addition, the existence of international standards such as ISO 26000, the Global Reporting Initiative (GRI), and ESG (Environmental, Social, and Governance) assessments further emphasize the importance of corporate accountability for social and environmental performance through transparent and structured reporting (Liang & Renneboog, 2020).

International frameworks such as the Sustainable Development Goals (SDGs) designed by the United Nations (UN) have become important strategic guidelines for companies in developing

and implementing CSR programs. By using the SDGs as a reference, companies can tailor their CSR initiatives to align with global needs while remaining relevant to local conditions so that their implementation becomes more focused and strategic and provides long-term impact. This approach is not only seen as an ethical responsibility but also brings business benefits, such as improved corporate image, efficiency in operations, and increased trust from stakeholders. Research by [Zsóka and Ásványi \(2023\)](#) shows that companies that integrate SDGs into their CSR strategy tend to be more successful in recognizing key issues and formulating effective and scalable solutions. Therefore, implementing CSR strategically and integrating it with the business vision can be an effective way to align corporate goals with the sustainable development agenda. Companies are not only required to demonstrate social responsibility but are also expected to play an active role as a driving force in realizing a sustainable future and embracing all levels of society.

LITERATURE REVIEW

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a multifaceted concept that has evolved and become one of the most important indicators in academia and business practice over the past few decades. Since its introduction in the 1950s, the concept of CSR has continued to evolve both in terms of definition and implementation. In its early days, CSR focused more on a company's moral responsibility to society, such as involvement in charitable activities or support for local communities ([Kakabadse et al., 2005](#)). The concept is defined as a form of accountability mechanism in the contemporary business world, which creates a mutually beneficial relationship between the company and society ([Gholami, 2011](#)). CSR has become a key business practice that is no longer optional but rather an integral part of modern corporate strategy, drawing attention from a wide range of stakeholders and leading companies to account for their social and environmental footprint ([Manasakis, 2018](#)).

CSR is a company's official responsibility to society, which requires companies to pay attention to the interests of all stakeholders, not just the interests of shareholders. In this perspective, CSR is not only understood as a legal obligation but also as a proactive step to overcome market imperfections, create social value, and build strong relationships with society through strategies that still support the achievement of business profits ([McWilliams, 2020](#)). [Wijaya and Iryanto \(2024\)](#) have defined CSR as a form of corporate concern for social and environmental issues faced by society. They highlighted that the implementation of CSR that is communicated effectively and carried out with a strategic and measurable approach can have a major positive impact on the level of company profitability. [Golubeva et al. \(2022\)](#) emphasized the important role of CSR in dealing with global crises, such as the COVID-19 pandemic and geopolitical conflicts. They describe CSR as a strategic tool that companies use to maintain social legitimacy and strengthen reputational resilience by adjusting CSR initiatives to align with evolving global changes and challenges.

Corporate Social Responsibility (CSR) theory has undergone substantial development as global dynamics affect the relationship between business, society and government. The field encompasses a variety of perspectives and methods, which can be broadly divided into four main categories ([Garriga & Melé, 2013](#)), including: 1) Instrumental theory views CSR as a means to achieve economic outcomes, with a focus on wealth creation; 2) Political theory addresses how companies use their power responsibly in a social and political context; 3) Integrative theory highlights the importance of companies responding to and meeting the expectations and needs of society; and 4) Ethical theories are based on moral principles, which emphasize that companies have an ethical responsibility to society, regardless of profits. These theories reflect a broad and multidimensional understanding, highlighting that the practice of corporate social responsibility does not only focus on achieving profit as the main economic goal, but also includes aspects of political performance in the responsible use of power, response to social demands that develop in society, and integration of ethical values in every corporate decision and action.

Sustainable Development

The theory of sustainable development has undergone significant development over time, covering three main pillars: economic, social, and environmental aspects (Hopwood et al., 2005; Shi et al., 2019). This concept began to emerge in the 1970s and continued to evolve through three main phases, namely: 1) The early or embryonic phase (pre-1972) was characterized by growing global awareness of the environmental crisis, although it had not yet been systematically responded to in development policies; 2) The concept formulation phase (1972-1987) was marked by the official recognition of the linkages between development and the environment, as well as the birth of a fundamental definition that became the main foothold in modern global development policy; and 3) The strengthening and implementation phase (1987 to the present) was marked by the strengthening and institutionalization of this concept through various global agreements, making it the main framework in development policy and practice. The approach to development has fundamentally shifted from a focus on economic growth alone to a balance between human well-being, social justice, and environmental sustainability (Shi et al., 2019). Sustainable development theory aims to create a dynamic balance between increasingly complex environmental challenges, such as climate change and natural resource degradation, and the socio-economic needs of society, including poverty alleviation, inclusive economic growth and intergenerational equity, to ensure long-term prosperity for current and future generations.

Sustainable development theory emphasizes the importance of the close relationship between human well-being, economic growth, and environmental sustainability (Mabhaudhi et al., 2021). This approach encourages the application of principles that are adaptive and comprehensive in research, governance and resource management activities (Axelsson et al., 2011). In addition, this theory also emphasizes the need for integration between social and ecological aspects through ecosystem-based governance to achieve sustainability goals that are equitable for all parties (Vasseur et al., 2017). Despite its widespread acceptance, the concept of sustainable development still faces challenges in terms of definitional clarity, especially in terms of balancing sustainable livelihoods with long-term environmental protection and social equity principles (Hopwood et al., 2005).

The definition of sustainable development proposed by the Brundtland Commission and cited in Adelman (2018) has been widely accepted as the primary reference. Has been widely accepted as a key reference. The definition underlines that sustainable development is a process that seeks to meet the needs of the present generation without compromising the ability of future generations to meet their needs. The concept emphasizes the importance of maintaining a balance between economic progress and environmental preservation. Adanma and Ogunbiyi (2024) expanded the understanding of sustainable development by emphasizing that the concept encompasses the dynamic relationship between environmental policies, economic growth, and technological progress. They emphasize the importance of a multidimensional approach that integrates technological innovation, global collaboration, and mutually supportive policies to realize sustainability goals while promoting sustainable economic growth.

Singh et al. (2021) have introduced a new perspective on sustainable development through a quantitative approach by designing the Global Sustainable Development Index (GSDI). This index is designed to measure sustainability holistically by combining three main dimensions- environmental, economic, and social- as an interrelated whole. This approach emphasizes the importance of balance between these three aspects as the main foundation in realizing sustainable development in a comprehensive and measurable manner. Meanwhile, Winston (2022) highlights the social dimension of sustainability by providing a more specific definition in the context of sustainable development. He defines social sustainability as the fulfillment of basic human needs based on the principle of sufficiency, which is considered essential to ensure human well-being without exceeding the carrying capacity of the earth. This definition underlines the need for strong integration between social and environmental elements so that development not only focuses on economic aspects but also ensures social justice and ecological protection in a sustainable manner. Although there are various views in formulating the definition of sustainable development, the majority of experts agree that this concept includes the incorporation of three main dimensions, including environmental, economic, and social, with a focus on balancing the

fulfillment of the needs of the present without compromising the survival of future generations. These definitions reflect the complexity of sustainable development and emphasize the importance of a comprehensive and integrated approach in achieving its goals.

METHODS

Referring to the systematic literature review approach that has been used in previous studies (Bartolacci et al., 2020; Donthu et al., 2021; Hiebl, 2023; Kong et al., 2022; Mariani et al., 2023; Schaltegger et al., 2022; Widyawati, 2020), this study adopted the Systematic Literature Review (SLR) method to ensure traceability, objectivity, and scientific validity in the process of collecting and analyzing relevant literature. This method is carried out through organized stages, starting from the formulation of research questions, setting inclusion and exclusion criteria, systematic search and selection of literature, to quality evaluation and synthesis of findings from various sources. The main objective of this method is to provide a comprehensive, objective, and replicable picture of existing knowledge in a particular field. In its implementation, SLR often involves steps such as data collection from various academic databases, filtering based on certain criteria, assessing the methodological quality of each study, and compiling results in the form of narrative synthesis or statistical meta-analysis (Bearman et al., 2012). The use of the SLR method is very useful for building a strong theoretical foundation, identifying research gaps, and formulating future research directions in a directed and systematic manner (Bearman et al., 2012).

This research is a literature review of around 15 scientific articles related to the practice of Corporate Social Responsibility (CSR) in the context of sustainable development, published between 2019 and 2024, and also obtained from the Scopus and Google Scholar databases. The main focus of this review is to identify the strategic role of CSR in promoting the achievement of the Sustainable Development Goals (SDGs), both from an economic, social, and environmental perspective.

RESULT

In order to deepen the understanding of the linkages between Corporate Social Responsibility (CSR) and sustainable development, various studies have been conducted from 2019 to 2024. These studies show the significant evolution of the concept of CSR, which was initially seen as a form of social compliance, into a strategic approach that plays an important role in improving corporate competitiveness, driving social innovation, and strengthening community resilience. Utilizing a variety of methodological approaches such as systematic literature reviews, bibliometric analysis, in-depth case studies, and qualitative stakeholder interviews, the researchers have illustrated the integration of CSR into sustainability frameworks across a range of industry sectors, both public and private. The findings emphasize that CSR is not only an ethical instrument but also a strategic tool capable of bridging business objectives and social and environmental needs in the long term.

Table 1. A Literature Review of CSR Practices in the Context of Sustainable Development

No.	Authors (Years)	Conceptualizing CSR Practices in the Context of Sustainable Development	Research Methodology	Number of Citations
1.	(Wahyuni et al., 2024)	Effective integration of CSR into core business strategies is key to improving overall corporate performance while strengthening competitive advantage and long-term sustainability.	Systematic Literature Review	1
2.	(Upreti & Khanna Malhotra, 2024)	Targeted and measurable CSR initiatives play a strategic role in supporting sustainable development goals despite facing various challenges that require appropriate solutions and policy recommendations.	Conceptual Study	6
3.	(Samaibekova et al., 2021)	The importance of integrating corporate social responsibility with sustainability goals shows that companies that prioritize innovation, quality, and value co-creation can have a positive impact on society while achieving long-term financial success.	Narrative Review	21

No.	Authors (Years)	Conceptualizing CSR Practices in the Context of Sustainable Development	Research Methodology	Number of Citations
4.	(ElAlfy et al., 2020)	The connection between CSR practices and the Sustainable Development Goals (SDGs) reveals the strategic focus and synergies between business strategy, the global climate agenda, and the common good to improve long-term CSR and financial performance.	Thematic Review	349
5	(Ramachandran, 2021)	CSR and sustainable development are closely intertwined, where companies as part of society have important social and environmental responsibilities to create long-term positive impacts through sustainable, transformative and responsible business practices.	Conceptual Review	3
6.	(Mareta et al., 2024)	An inclusive CSR model based on ethics and community engagement that is proven to improve the economic resilience and environmental sustainability of coastal communities through strategies tailored to local needs and accountability principles.	Mixed Method	1
7	(Orazalin et al., 2024)	CSR performance significantly improves the financial stability of the financial sector including banking, insurance, and investment banking with sustainability committees playing an important role in integrating financial and non-financial objectives to manage risk and improve corporate accountability.	Fixed-Effect Regression	28
8	(Litardi et al., 2019)	Explores the fundamental differences between Islamic and conventional CSR, highlights the importance of Shariah values and the concept of Tawhid in sustainability reporting, and provides strategic insights for Islamic companies in developing CSR practices that comply with Islamic principles.	Review Kualitatif	16
9.	(Nguyen et al., 2021)	The integration of sustainability in contemporary CSR models, particularly in the fast fashion industry of developing countries, by proposing environmental practice-based improvements from global brands.	Literature Review	285
10.	(Rutkowska & Pakulska, 2021)	The role of CSR in sustainable management and economy emphasizes the importance of international standards and environmental concerns, and calls for government support to strengthen the positive impact of CSR on stakeholder image and trust.	Descriptive Literature	5
11.	(Mostepanuk et al., 2022)	Model the relationship between CSR and sustainability to help organizations achieve business goals and sustainable development through strategic integration that includes internal and external factors.	Systematic Review	43
12.	(Rahman et al., 2020)	CSR and social business have conceptual differences, both contribute significantly to sustainable development, and the combination of the two can provide more effective and sustainable solutions to address various social and environmental issues.	Conceptual Review and Interview	7
13.	(Duca & Gherghina, 2019)	The concept of CSR and its role in sustainable development will be reviewed by reviewing theoretical approaches, global trends, and the practices and benefits of CSR in Romania in an effort	Literature and Practice Analysis	13

No.	Authors (Years)	Conceptualizing CSR Practices in the Context of Sustainable Development	Research Methodology	Number of Citations
		to strengthen its implementation at the company level.		
14.	(Singla, 2024)	CSR, which includes environmental sustainability, social responsibility, and business ethics, has a significant effect on consumer perceptions and preferences in making purchasing decisions in the era of sustainable trade.	Literature and Empirical Studies	5
15.	(Yao Wang, 2024) &	The strategic role of institutional investors in shaping corporate CSR practices through an organizational theory perspective, highlighting their influence in driving sustainability and the importance of regulations and incentives aligned with CSR objectives.	Theoretical Literature	337

Based on the results of the review in Table 1, it is found that the implementation of Corporate Social Responsibility (CSR) contributes far beyond the aspect of corporate reputation alone. CSR has proven to have a real impact in various dimensions of sustainable development, especially in community empowerment, environmental management, and improving local social and economic welfare. CSR has evolved into an effective means of creating shared value from various stakeholders, both between companies and communities, and acts as a major foundation in supporting the achievement of fair, inclusive, and sustainable development in the midst of increasingly high global demands.

DISCUSSION

The Importance of CSR Engagement to Support the Achievement of SDGs

The integration of Corporate Social Responsibility (CSR) and the Sustainable Development Goals (SDGs) provides a comprehensive foundation for companies to design a more targeted, balanced, and impactful social responsibility strategy. This approach has become increasingly relevant in responding to global crises such as the COVID-19 pandemic. In addition, this integration allows companies to simultaneously address short-term and long-term needs with a more structured and sustainable approach. By making the SDGs a strategic guide, companies can not only respond to pressing social and environmental issues but also create more structured and impact-oriented long-term plans (Shayan et al., 2022). By integrating the principles of the SDGs into CSR programs, companies are able to address social and economic issues as a whole while increasing positive perceptions from stakeholders. This approach not only maintains public image and trust but also strengthens the company's resilience in the face of uncertain global dynamics.

The implementation of the Sustainable Development Goals (SDGs) in the implementation of Corporate Social Responsibility (CSR) not only provides more targeted strategic guidance for companies but also acts as a driver for improving overall organizational efficiency. By using the SDGs indicators and targets as a reference, companies can determine priority focuses that are aligned with their core business so that the distribution of resources becomes more precise and has a significant impact. The implication of this approach is the creation of efficiency in operations and the management of CSR programs that are more systematic, measurable, and oriented towards real results. The integration of SDGs into CSR programs opens up a wide space for building cross-sector partnerships involving actors such as government, non-governmental organizations, academic institutions, and local communities (Chairy et al., 2024). Such collaborations allow for the pooling of strengths and resources, with each party contributing complementary competencies, networks and contributions. This collaborative approach significantly expands the impact of CSR programs and accelerates the realization of sustainable development goals, both locally and globally.

Through the alignment of Corporate Social Responsibility (CSR) programs with the Sustainable Development Goals (SDGs), companies are able to maximize their contribution to social and environmental issues in a more structured and measurable manner. This synergy allows

companies to not only support the global sustainability agenda but also create a broader positive impact on the communities and ecosystems in which they operate. This integration promotes increased accountability and transparency in the implementation of social responsibility and strengthens relationships with stakeholders. In addition, this alignment contributes to the company's long-term performance, both in terms of financial stability and reputation, thereby strengthening the business position amidst the global demand for ethical and sustainable business practices (ElAlfy et al., 2020; Indarto et al., 2024).

When the world faces increasingly complex environmental challenges, the CSR-SDG relationship becomes important to enhance the role of CSR in sustainable development and create a more sustainable future for all (Khan et al., 2021). Through CSR programs oriented towards SDGs, companies can support poverty alleviation, improve the quality of education, mitigate climate change, and strengthen community welfare.

Table 2. SDGs-oriented CSR programs

Types of CSR Programs		SDGs Supported	Program Function
Community Empowerment	Economic	SDG 1 (No Poverty), SDG 8 (Decent Work and Economic Growth)	Increase community independence and reduce poverty
Education and Training Program		SDG 4 (Quality Education)	Improving access to education and the quality of human resources
Environmental Conservation		SDG 13 (Addressing Climate Change), SDG 15 (Terrestrial Ecosystems)	Protect and restore ecosystems through environmentally friendly programs
Social Infrastructure Development		SDG 11 (Sustainable Cities and Settlements)	Provide public facilities to improve the social welfare of the community
Increased Stakeholder Loyalty		SDG 17 (Partnerships to Achieve Goals)	Build trust and long-term relationships with consumers and communities

Various Corporate Social Responsibility (CSR) programs oriented towards Sustainable Development Goals (SDGs) have a very important function in supporting sustainable development. CSR acts as a bridge between corporate interests and the social, economic, and environmental needs of society. Through CSR initiatives that are aligned with the SDGs, companies not only fulfill their social responsibilities but also actively contribute to the achievement of global targets. These programs help strengthen the capacity of local communities, increase economic independence, and encourage more ethical and sustainable business practices. Thus, CSR becomes a strategic instrument that not only enhances corporate reputation but also accelerates the creation of a balance between economic growth, social welfare, and environmental preservation. The implementation of SDGs-based CSR also encourages cross-sector collaboration, strengthens stakeholder involvement, and expands positive impacts on a national to global scale, making it more relevant in efforts to realize an inclusive and sustainable future for all parties.

The alignment of Corporate Social Responsibility (CSR) initiatives with the Sustainable Development Goals (SDGs) has the potential to encourage the emergence of consumer green advocacy behavior (CGAB) while facilitating sustainable consumption patterns and more active environmental management (Ahmad et al., 2024). This collaboration not only fills a gap in the academic literature but also provides applicative guidance for businesses to contribute to the sustainability agenda. Moreover, the integration of CSR and SDGs provides a holistic foundation for companies to formulate structured, balanced, and impactful social strategies to strengthen their position in social responsibility practice (Shayan et al., 2022).

With the private sector becoming increasingly active in supporting the Sustainable Development Goals (SDGs) agenda, the synergy between Corporate Social Responsibility (CSR) programs and the achievement of SDGs is becoming increasingly important. The integration between the two not only strengthens the company's commitment to social responsibility but also opens up great opportunities to accelerate the achievement of global targets by 2030. Through the implementation of SDG-oriented CSR, companies can contribute more strategically in the economic, social, and environmental fields. These efforts not only provide direct benefits to society and the environment but also build the company's positive reputation, strengthen

relationships with stakeholders, and create long-term value. Thus, active collaboration of the private sector through SDGs-based CSR programs is one of the main drivers in accelerating the pace of sustainable development at the local, national, and global levels.

The Strategic Role of CSR in Modern Business Models

Corporate Social Responsibility (CSR) is no longer seen as an additional corporate activity but has evolved into a key strategy that integrates three important pillars- social, environmental, and economic- into the core of business operations (Gigauri & Vasilev, 2022). These three dimensions can effectively create long-term value not only for shareholders but also for all stakeholders, including communities and natural ecosystems. This integration encourages companies to be oriented not only towards achieving financial returns but also towards improving community welfare and preserving the environment. This approach is in line with the concept of the "circle bottom line," which closely links people (social), planet (environmental), and profit (economic) aspects in a comprehensive framework and is based on spiritual values such as honesty, leadership, and responsibility.

CSR is proven to provide significant strategic benefits for modern companies. Research shows that consistent implementation of CSR can build a positive reputation in the eyes of society and stakeholders, which in turn has an impact on improving company performance, both financially and nonfinancially (Abad-Segura et al., 2024). This integration in core business strategies helps companies minimize risks and optimize the use of resources more effectively (Mason & Simmons, 2014). Successful CSR implementation can lead to improved risk management, cost savings, better stakeholder relationships, and improved human resource management (Lu et al., 2018).

The company's involvement in programs aligned with the SDGs puts forward the principles of participation, independence, and sustainability in the community, thus creating a long-term positive impact. In this context, CSR is not only a moral obligation but also a strategic tool to achieve global goals that align business interests with the interests of the wider community (Juniari & Mahyuni, 2020; Ramada et al., 2020). In practice, it also serves as a tool to prevent and resolve conflicts between companies and society, as well as a strategy to gain social support for the company's business activities, especially for companies in the energy sector that are required to not only comply with environmental regulations, but also take proactive steps in reducing ecological footprints, empowering local communities, and innovating in the use of sustainable resources (Gigauri & Vasilev, 2022).

In Indonesia, the implementation of CSR in corporate companies is not only limited to the energy sector or large industries that have a direct impact on the environment but also a responsibility that extends to various other sectors, such as finance, manufacturing, and property. This provision is expressly regulated in Law No. 40/2007 on Limited Liability Companies, which requires companies engaged in fields related to natural resources to carry out CSR (Arifiyama & Widiarti, 2023). However, in practice, various business sectors also implement CSR as a form of their commitment to sustainable development and improving community welfare. Various companies have developed CSR programs that cover the fields of education, health, local economic empowerment, and cultural and environmental preservation. These initiatives are designed to respond to the needs of the community while strengthening the relationship between the company and its stakeholders.

CONCLUSION

Corporate Social Responsibility (CSR) has evolved from a voluntary approach to a strategic tool that plays a critical role in achieving the Sustainable Development Goals (SDGs). The integration of CSR with the SDGs provides a comprehensive framework for companies to design purposeful, balanced, and impactful social responsibility strategies. This alignment allows companies to address pressing social and environmental issues while creating a more structured and impact-oriented long-term plan. By incorporating SDG principles into CSR programs, companies can holistically address social and economic issues, enhance positive perceptions from stakeholders, and contribute to the global sustainability agenda. CSR has become an integral part of modern business models, creating long-term value for all stakeholders, including communities and natural ecosystems. The consistent implementation of CSR builds a positive reputation, minimizes risks, optimizes resource

use, and improves overall company performance. In Indonesia, CSR implementation is not limited to the energy sector or large industries but is also a responsibility that extends to various other sectors, as mandated by law. CSR initiatives are designed to respond to community needs while strengthening the relationship between companies and stakeholders.

REFERENCES

- Abad- Segura, E., Castillo- Díaz, F. J., Batlles- delaFuente, A., & Belmonte- Ureña, L. J. (2024). Enhancing Competitiveness and Sustainability in Spanish Agriculture: The role of Technological Innovation and Corporate Social Responsibility. *Business Strategy & Development*, 7(4), 1– 16. <https://doi.org/10.1002/bsd2.70021>
- Adanma, U. M., & Ogunbiyi, E. O. (2024). A Comparative Review of Global Environmental Policies for Promoting Sustainable Development and Economic Growth. *International Journal of Applied Research in Social Sciences*, 6(5), 954– 977. <https://doi.org/10.51594/ijarss.v6i5.1147>
- Adelman, S. (2018). The Sustainable Development Goals, Anthropocentrism and Neoliberalism. In *Sustainable Development Goals*. Edward Elgar Publishing. <https://doi.org/10.4337/9781786438768.00008>
- Ahmad, N., Samad, S., & Mahmood, S. (2024). Sustainable Pathways: the Intersection of CSR, Hospitality and the United Nations' Sustainable Development Goals. *Current Issues in Tourism*, 27(22), 3924– 3943. <https://doi.org/10.1080/13683500.2024.2313047>
- Arifiyama, A., & Widiarti, P. W. (2023). Implementasi Program Corporate Social Responsibility dalam Meningkatkan Citra PT Solusi Bangun Indonesia Tbk Cilacap. *Lektur: Jurnal Ilmu Komunikasi*, 5(3), 293– 305. <https://doi.org/10.21831/lektur.v5i3.19179>
- Axelsson, R., Angelstam, P., Elbakidze, M., Stryamets, N., & Johansson, K.-E. (2011). Sustainable Development and Sustainability: Landscape Approach as a Practical Interpretation of Principles and Implementation Concepts. *Journal of Landscape Ecology*, 4(3), 5– 30. <https://doi.org/10.2478/v10285-012-0040-1>
- Bartolacci, F., Caputo, A., & Soverchia, M. (2020). Sustainability and Financial Performance of Small and Medium-Sized Enterprises: A Bibliometric and Systematic Literature Review. *Business Strategy and the Environment*, 29(3), 1297– 1309. <https://doi.org/10.1002/bse.2434>
- Bearman, M., Smith, C. D., Carbone, A., Slade, S., Baik, C., Hughes-Warrington, M., & Neumann, D. L. (2012). Systematic Review Methodology in Higher Education. *Higher Education Research & Development*, 31(5), 625– 640. <https://doi.org/10.1080/07294360.2012.702735>
- Bileush, A. (2024). Principles and Functions of Corporate Social Responsibility in Ensuring the Sustainable Development of the Enterprise. *Black Sea Economic Studies*, 86. <https://doi.org/10.32782/bses.86-25>
- Carey, P., Khan, A., Mihret, D. G., & Muttakin, M. B. (2021). Voluntary Sustainability Assurance, Capital Constraint and Cost of Debt: International Evidence. *International Journal of Auditing*, 25(2), 351– 372. <https://doi.org/10.1111/ijau.12223>
- Chairy, A., Istiqomah, I., & Nahdiah, A. C. F. (2024). Sustainable Development Goals (SDGs) dan Pendidikan Islam di Perguruan Tinggi: Sinergi untuk Masa Depan. *ACADEMIA: Jurnal Inovasi Riset Akademik*, 4(3), 124– 134. <https://doi.org/10.51878/academia.v4i3.3631>
- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to Conduct a Bibliometric Analysis: An Overview and Guidelines. *Journal of Business Research*, 133, 285– 296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
- Duca, I., & Gherghina, R. (2019). CSR Initiatives: An Opportunity for the Business Environment. In *Corporate Social Responsibility* (pp. 127– 142). IGI Global. <https://doi.org/10.4018/978-1-5225-6192-7.ch007>
- ElAlfy, A., Palaschuk, N., El-Bassiouny, D., Wilson, J., & Weber, O. (2020). Scoping the Evolution of Corporate Social Responsibility (CSR) Research in the Sustainable Development Goals (SDGs) Era. *Sustainability*, 12(14), 5544. <https://doi.org/10.3390/su12145544>
- Garriga, E., & Melé, D. (2013). Corporate Social Responsibility Theories: Mapping the Territory. In

- Citation Classics from the Journal of Business Ethics* (pp. 69– 96). Springer Netherlands. https://doi.org/10.1007/978-94-007-4126-3_4
- Gholami, S. (2011). Value Creation Model through Corporate Social Responsibility (CSR). *International Journal of Business and Management*, 6(9), 148– 154. <https://doi.org/10.5539/ijbm.v6n9p148>
- Gigauri, I., & Vasilev, V. (2022). *Corporate Social Responsibility in the Energy Sector: Towards Sustainability* (pp. 267– 288). https://doi.org/10.1007/978-981-19-3540-4_10
- Golubeva, V. I., Ismagulov, N., Moraru, N., & Morgunova, O. A. (2022). Communication Strategies of Corporate Social Responsibility during International Crises: Standards and Solutions. *Communicology*, 10(4), 107– 119. <https://doi.org/10.21453/2311-3065-2022-10-4-107-119>
- Hiebl, M. R. W. (2023). Sample Selection in Systematic Literature Reviews of Management Research. *Organizational Research Methods*, 26(2), 229– 261. <https://doi.org/10.1177/1094428120986851>
- Ho, L., Bai, M., Lu, Y., & Qin, Y. (2021). The Effect of Corporate Sustainability Performance on Leverage Adjustments. *The British Accounting Review*, 53(5), 100989. <https://doi.org/10.1016/j.bar.2021.100989>
- Hopwood, B., Mellor, M., & O' Brien, G. (2005). Sustainable Development: Mapping Different Approaches. *Sustainable Development*, 13(1), 38– 52. <https://doi.org/10.1002/sd.244>
- Indarto, S. L., Asmara, G. Y. P., & Purwoko, A. J. (2024). The Role of Corporate Social Responsibility in Supporting SDGs: A Propriety and Fairness Perspective. *Journal of Lifestyle and SDGs Review*, 5(1), e02794. <https://doi.org/10.47172/2965-730X.SDGsReview.v5.n01.pe02794>
- Juniari, N. W., & Mahyuni, L. P. (2020). Implementasi Corporate Social Responsibility (CSR) dalam Mewujudkan Pariwisata Berbasis Masyarakat Berkelanjutan. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 4(1), 21. <https://doi.org/10.24912/jmieb.v4i1.7449>
- Kakabadse, N. K., Rozuel, C., & Lee-Davies, L. (2005). Corporate Social Responsibility and Stakeholder Approach: a Conceptual Review. *International Journal of Business Governance and Ethics*, 1(4), 277– 302. <https://doi.org/10.1504/IJBGE.2005.006733>
- Khan, A., Chen, C.-C., Suanpong, K., Ruangkanjanases, A., Kittikowit, S., & Chen, S.-C. (2021). The Impact of CSR on Sustainable Innovation Ambidexterity: The Mediating Role of Sustainable Supply Chain Management and Second-Order Social Capital. *Sustainability*, 13(21), 12160. <https://doi.org/10.3390/su132112160>
- Kong, T., Sun, R., Sun, G., & Song, Y. (2022). Effects of Digital Finance on Green Innovation considering Information Asymmetry: An Empirical Study Based on Chinese Listed Firms. *Emerging Markets Finance and Trade*, 58(15), 4399– 4411. <https://doi.org/10.1080/1540496X.2022.2083953>
- Liang, H., & Renneboog, L. (2020). Corporate Social Responsibility and Sustainable Finance: A Review of the Literature. *SSRN Electronic Journal*, 1– 37. <https://doi.org/10.2139/ssrn.3698631>
- Litardi, I., Fiorani, G., & Harb, D. (2019). Corporate Social Responsibility in Islamic Culture. Comparison between Western CSR and Islamic CSR : Focus on Islamic Reporting Initiative and Islamic Financial Institution. *European Journal of Islamic Finance*, 1–7. <https://doi.org/10.13135/2421-2172/3065>
- Liu, L., & Tian, G. G. (2021). Mandatory CSR Disclosure, Monitoring and Investment Efficiency: Evidence from China. *Accounting & Finance*, 61(1), 595–644. <https://doi.org/10.1111/acfi.12588>
- Lu, J., Ren, L., Lin, W., He, Y., & Streimikis, J. (2018). Policies to Promote Corporate Social Responsibility (CSR) and Assessment of CSR Impacts. *E+M Ekonomie a Management*, 22(1), 82– 98. <https://doi.org/10.15240/tul/001/2019-1-006>
- Mabhaudhi, T., Nhamo, L., Chibarabada, T. P., Mabaya, G., Mpandeli, S., Liphadzi, S., Senzanje, A., Naidoo, D., Modi, A. T., & Chivenge, P. P. (2021). Assessing Progress towards Sustainable Development Goals through Nexus Planning. *Water*, 13(9), 1321. <https://doi.org/10.3390/w13091321>

- Manasakis, C. (2018). Business Ethics and Corporate Social Responsibility. *Managerial and Decision Economics*, 39(4), 486–497. <https://doi.org/10.1002/mde.2921>
- Mareta, S., Meiwanto Doktoralina, C., & Lestari, L. (2024). Optimizing Corporate Social Responsibility (CSR) for Enhancing Economic Resilience in Coastal Communities: An Inclusive Development Model. *Dinasti International Journal of Economics, Finance & Accounting*, 5(5), 5295–5300. <https://doi.org/10.38035/dijefa.v5i5.3422>
- Mariani, M. M., Al-Sultan, K., & De Massis, A. (2023). Corporate Social Responsibility in Family Firms: A Systematic Literature Review. *Journal of Small Business Management*, 61(3), 1192–1246. <https://doi.org/10.1080/00472778.2021.1955122>
- Mason, C., & Simmons, J. (2014). Embedding Corporate Social Responsibility in Corporate Governance: A Stakeholder Systems Approach. *Journal of Business Ethics*, 119(1), 77–86. <https://doi.org/10.1007/s10551-012-1615-9>
- McWilliams, A. (2020). Corporate Social Responsibility. In *Oxford Research Encyclopedia of Business and Management*. Oxford University Press. <https://doi.org/10.1093/acrefore/9780190224851.013.12>
- Mostepaniuk, A., Nasr, E., Awwad, R. I., Hamdan, S., & Aljuhmani, H. Y. (2022). Managing a Relationship between Corporate Social Responsibility and Sustainability: A Systematic Review. *Sustainability*, 14(18), 11203. <https://doi.org/10.3390/su141811203>
- Nguyen, H. T., Le, D. M. D., Ho, T. T. M., & Nguyen, P. M. (2021). Enhancing Sustainability in the Contemporary Model of CSR: a Case of Fast Fashion Industry in Developing Countries. *Social Responsibility Journal*, 17(4), 578–591. <https://doi.org/10.1108/SRJ-03-2019-0108>
- Okedele, P. O., Aziza, O. R., Oduro, P., & Ishola, A. O. (2024). Climate Change Litigation as a Tool for Global Environmental Policy Reform: A Comparative Study of International Case Law. *Open Access Research Journal of Multidisciplinary Studies*, 8(2), 104–115. <https://doi.org/10.53022/oarjms.2024.8.2.0070>
- Orazalin, N., Kuzey, C., Uyar, A., & Karaman, A. S. (2024). Does CSR Contribute to the Financial Sector's Financial Stability? The Moderating Role of a Sustainability Committee. *Journal of Applied Accounting Research*, 25(1), 105–125. <https://doi.org/10.1108/JAAR-12-2022-0329>
- Rahman, A., Sultana, N., & Mizanur Rahman, M. (2020). CSR vs Social Business for Sustainable Development (pp. 113–130). <https://doi.org/10.1108/S2043-052320200000015007>
- Ramachandran, R. (2021). CSR and Sustainable Development - A Primer. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3755973>
- Ramada, I. R., Dewi, A. N. F., O.G, A. R., & Humaedi, S. (2020). Corporate Social Responsibility (CSR) dalam Pemberdayaan Masyarakat melalui Bank Sampah. *Prosiding Penelitian Dan Pengabdian Kepada Masyarakat*, 7(1), 21. <https://doi.org/10.24198/jppm.v7i1.28560>
- Rutkowska, M., & Pakulska, J. (2021). Corporate Social Responsibility (CSR) as the Modern Trend in Management and Sustainable Economy. *European Research Studies Journal*, XXIV(Issue 2), 346–357. <https://doi.org/10.35808/ersj/2130>
- Samaibekova, Z., Choyubekova, G., Isabaeva, K., & Samaibekova, A. (2021). Corporate Sustainability and Social Responsibility. *E3S Web of Conferences*, 250, 06003. <https://doi.org/10.1051/e3sconf/202125006003>
- Schaltegger, S., Christ, K. L., Wenzig, J., & Burritt, R. L. (2022). Corporate Sustainability Management Accounting and Multi-Level Links for Sustainability – A Systematic Review. *International Journal of Management Reviews*, 24(4), 480–500. <https://doi.org/10.1111/ijmr.12288>
- Shayan, N. F., Mohabbati-Kalejahi, N., Alavi, S., & Zahed, M. A. (2022). Sustainable Development Goals (SDGs) as a Framework for Corporate Social Responsibility (CSR). *Sustainability*, 14(3), 1222. <https://doi.org/10.3390/su14031222>
- Shi, L., Han, L., Yang, F., & Gao, L. (2019). The Evolution of Sustainable Development Theory: Types, Goals, and Research Prospects. *Sustainability*, 11(24), 7158. <https://doi.org/10.3390/su11247158>

- Silpa, G., Ramana, P. D., & Reddy, D. T. N. (2017). Corporate Social Responsibility, practice of observance and Spending as per the Companies Act, 2013. *IOSR Journal of Business and Management*, 19(5), 57–61. <https://doi.org/10.9790/487X-1905055761>
- Singh, A. K., Jyoti, B., Kumar, S., & Lenka, S. K. (2021). Assessment of Global Sustainable Development, Environmental Sustainability, Economic Development and Social Development Index in Selected Economies. *International Journal of Sustainable Development and Planning*, 16(1), 123–138. <https://doi.org/10.18280/ijstdp.160113>
- Singla, A. (2024). Sustainable Commerce: Exploring the Role of Corporate Social Responsibility in Consumer Decision Making. *Journal of Sustainable Solutions*, 1(1), 21–24. <https://doi.org/10.36676/j.sust.sol.v1.i1.06>
- Smith, M. S., Cook, C., Sokona, Y., Elmqvist, T., Fukushima, K., Broadgate, W., & Jarzebski, M. P. (2018). Advancing Sustainability Science for the SDGs. *Sustainability Science*, 13(6), 1483–1487. <https://doi.org/10.1007/s11625-018-0645-3>
- Upreti, H., & Khanna Malhotra, R. (2024). Bridging the Urban-Rural Education Gap in India Through CSR (Corporate Social Responsibility) Initiatives: A Conceptual Study with Special Reference to Sustainable Development Goal 4 (Quality Education). *E3S Web of Conferences*, 556, 01032. <https://doi.org/10.1051/e3sconf/202455601032>
- Vărzaru, A. A., Bocean, C. G., & Nicolescu, M. M. (2021). Rethinking Corporate Responsibility and Sustainability in Light of Economic Performance. *Sustainability*, 13(5), 2660. <https://doi.org/10.3390/su13052660>
- Vasseur, L., Horning, D., Thornbush, M., Cohen-Shacham, E., Andrade, A., Barrow, E., Edwards, S. R., Wit, P., & Jones, M. (2017). Complex Problems and Unchallenged Solutions: Bringing Ecosystem Governance to the Forefront of the UN Sustainable Development Goals. *Ambio*, 46(7), 731–742. <https://doi.org/10.1007/s13280-017-0918-6>
- Wahyuni, W., Hidayat, J., Ramli, N. R. A., Syam, S. A. N., & Salsabilah, D. (2024). Sustainability in Business: Integrating CSR into Long-term Strategy. *Advances in Business & Industrial Marketing Research*, 2(3), 138–149. <https://doi.org/10.60079/abim.v2i3.354>
- Wankel, C., & Stachowicz-Stanusch, A. (2020). Trends in Attention to the 17 Sustainable Development Goals of the United Nations. *Management and Business Research Quarterly*, 14, 35–46. <https://doi.org/10.32038/mbrq.2020.14.03>
- Widyawati, L. (2020). A Systematic Literature Review of Socially Responsible Investment and Environmental Social Governance Metrics. *Business Strategy and the Environment*, 29(2), 619–637. <https://doi.org/10.1002/bse.2393>
- Wijaya, H. D., & Iryanto, B. W. (2024). The Influence of Corporate Social Responsibility (CSR) and Environmental Social Governance (ESG) Disclosure on Profitability in Companies in the IDX ESG & IDX HIDIV20 Sector from 2020 to 2023. *Jurnal Indonesia Sosial Sains*, 5(11), 2828–2844. <https://doi.org/10.59141/jiss.v5i11.1490>
- Winston, N. (2022). Sustainable Community Development: Integrating Social and Environmental Sustainability for Sustainable Housing and Communities. *Sustainable Development*, 30(1), 191–202. <https://doi.org/10.1002/sd.2238>
- Wong, C. Y., Wong, C. W., & Boon-itt, S. (2015). Integrating Environmental Management Into Supply Chains. *International Journal of Physical Distribution & Logistics Management*, 45(1), 43–68. <https://doi.org/10.1108/IJPDLM-05-2013-0110>
- Yao, D. J., & Wang, S. (2024). Institutional Investors and Corporate Social Responsibility (CSR): A Comprehensive Review of Theoretical Frameworks and Empirical Insights. *Advances in Economics, Management and Political Sciences*, 106(1), 254–265. <https://doi.org/10.54254/2754-1169/106/20241450>
- Zsóka, Á., & Ásványi, K. (2023). Transforming Students' Behaviour Preferences: Achievable Changes by a Sustainability Course. *International Journal of Sustainability in Higher Education*, 24(1), 141–159. <https://doi.org/10.1108/IJSHE-01-2022-0018>