



Does Triple Bottom Line and Circular Economy Effective in CSR Program? Danone AQUA Practice in Indonesia

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ABSTRACT

Corporate social responsibility (CSR) initiatives are a way for companies to show their concern for the community in which they operate as well as a visible example of how they adhere to regulations. This research investigates a company's CSR strategy to address environmental issues, specifically plastic waste, using a triple-bottom-line and circular economy approach using a GRI ISO 26000 standard perspective. A qualitative case study was carried out to evaluate the implementation of a plastics-wise CSR program. In-depth interviews were held with Danone-AQUA stakeholders and environmental activists. The analysis reveals that the CSR program concentrating on plastics coincides with Danone-AQUA's core business and sustainability goals. Danone-AQUA has been acknowledged for implementing CSR initiatives based on the triple bottom line and circular economy guidelines and leading efforts to address plastic waste in Indonesia. This paper presents a case study that integrates the triple bottom line and circular economy approaches to evaluate the effectiveness of a CSR program. Additionally, it offers a framework for future studies on CSR evaluation. The study conveys guidance to professionals on measuring achievement in CSR programs and suggests possible enhancements.

Keywords: Corporate Social Responsibility, CSR, Triple Bottom Line, Circular Economy, Plastics-Wise, Plastics Waste.

1. INTRODUCTION

The topic of corporate social responsibility (CSR) has garnered significant interest among scholars (Jeong et al., 2013; Karwowski & Raulinajtys-Grzybek, 2021; Richter et al., 2021). The reason for this phenomenon stems from an increasing awareness of the significance of sustainable practices (Usman et al., 2020). Consequently, prominent corporations engage in corporate social responsibility (CSR) programs and share information through various channels, including corporate reports, environmental, Social, and Governance (ESG) indices, professional guidance, and evaluations (Cini & Ricci, 2020; Karwowski & Raulinajtys-Grzybek, 2021).

The notion of Corporate Social Responsibility (CSR) has been identified and discussed in numerous academic works. Undoubtedly, the renewed awareness of ecological concerns has transcended geographical boundaries and necessitated a more comprehensive

approach (Cini & Ricci, 2020). Corporate Social Responsibility (CSR) decisions made by companies are typically founded on economic, social, and environmental considerations, and are mandatory both by corporate policy and legal regulations. The actions exhibited by companies within this region are typical of the legitimacy theory, which relates to the social contract established between the entity and the society (or community) in which it conducts its operations (Karwowski & Raulinajtys-Grzybek, 2021).

Prior research has investigated the influence of corporate social responsibility (CSR) on the financial performance of different organizations. For example, scholars have explored whether CSR can contribute to the corporate brand performance (Cowan & Guzman, 2020), driver ESG performance (Cini & Ricci, 2020), business performance (Yun & Lee, 2022), and psychological contract (Luu, 2016).

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To make it clear, corporate social responsibility can be viewed as an expression of a company's commitment to the welfare of the local community and a concrete demonstration of the company's adherence to regulatory requirements. Corporate Social Responsibility (CSR) necessitates that companies maintain equilibrium among their operations (profit), the society they operate in (people), and the environment they operate within (planet). Nevertheless, a limited number of research studies currently examine corporate social responsibility initiatives through the lenses of both the triple bottom line and the circular economy frameworks. Referring to Alarcón et al., (2020) companies focusing on circular economy operations fail to achieve economic benefits and sustainability. The reason for this is that the circular economy is predominantly focused on re-use and recycling of products and is not inherently linked to social responsibility.

Recently, developing countries have also started promoting various environmental regulations to respond to environmental concerns, especially in Indonesia. In Indonesia, plastic problems have become a topic of discussion among governments, researchers, and practitioners. Based on data from the Indonesian Plastics Industry Association (INAPLAS) and the Central Statistics Agency (BPS), plastic waste in Indonesia reaches 64 million tons per year, of which 3.2 million tons are plastic waste that is dumped into the sea. The Fast-Moving Consumer Goods (FMCG) sector is one of the main contributors. Seeing this issue's importance, the government focuses on reducing 70% of plastic waste in the oceans by 2025 through various initiatives. In 2017, the government also launched a policy through Presidential Regulation Number 97 of 2017 concerning National Waste Management Policies and Strategies, where one of the topics covered was strengthening the commitment of the business world through the implementation of producer policies in reducing household waste.

Referring to the problem, companies are required to also care about environmental problems, including the problem of plastic waste, and take breakthrough actions to prove their concern for the environment through corporate social responsibility initiatives through CSR programs.

The objective of this research was to examine the corporate social responsibility initiatives of Danone-AQUA in Indonesia, with a particular focus on addressing the issue of plastic waste and the firm's involvement in the program. Additionally, the study tried to evaluate the company's CSR impact on Indonesia using the triple bottom line and circular economic framework. A previous study (see, Hidayati, 2011), has examined the pattern of CSR programs unrelated to the core business. This study also tried to examine CSR programs that are related and aligned with the company's core business to cover the gaps of previous research.

Consequently, this research focused on one of the MNEs in Indonesia, namely Danone AQUA. In Indonesia, the bottled drinking water (AMDK) and soft drink industries were first introduced by one of the Fast-Moving Consumer Goods (FMCG) companies, Danone-AQUA, in 1973. Danone-AQUA is an AMDK company and is now one of the businesses dealing with issues. In order to maintain the quality of its product, Danone-AQUA, a firm that distributes bottled drinking water, employs polymers for its packaging, such as plastic bottles.

Furthermore, the paper has been divided into five-part: Section 1 describes the background and purpose of this study. Section 2 examines the concept and theoretical background. Section 3 presents the framework and methodologies. Section 4 and 5 describes the results and conclusion, and future research directions.

2. LITERATURE REVIEW

2.1. Corporate Social Responsibility (CSR) and The Triple Bottom Line

Corporate Social Responsibility or CSR is defined by Carroll (1979) as responsibility for four categories: economic, legal, ethical, and discretionary. According to (Thompson et al., 2020), CSR initiatives undertaken by companies are often directed at improving the Triple Bottom Line (TBL) —a reference to three performance metrics: economic, social, and environmental. The goal is for the company to succeed simultaneously on all three dimensions. The three dimensions of performance are often referred to by the term "three pillars," namely the 3Ps "People, Planet and Profit" or also referred to as the pillars of "People, Planet, and Profit." In this study, researchers focused on two main areas, namely Planet and People.

In connection with implementing the Triple Bottom Line (3P) in Corporate Social Responsibility (CSR) activities, an international non-governmental organization called ISO guides the implementation of CSR, contained in ISO 26000. Unlike other ISOs, ISO 26000 is a guide or voluntary and does not become an obligation in the form of mandatory certification. ISO 26000 provides voluntary guidance for companies to carry out their institutional social responsibility covering all sectors of public and private business entities in all countries. There are seven subjects discussed in this ISO: Organizational Governance, Human Rights, Labor Practices, Fair Operating Practices, Consumer Issues, Environment, and Community Involvement and Development.

2.2. Corporate Social Responsibility (CSR) and Circular Economy Concept

The CSR strategy the company carries can provide various benefits for the company. According to Thompson et al. (2020), apart from the company's obligation to have concern for the environment and the environment through its CSR initiatives, there are various good business reasons surrounding the reasons for companies to do suitable activities, devote time and resources to social responsibility including environmental sustainability and welfare initiatives.

The circular economy is one of the concepts promoted to overcome the waste problem by changing the flow of a commodity from linear (one direction) to circular (repeated into the same circle). By applying this, we can extend a product's life which can have an impact on reducing waste to a minimum and exploring the maximum value in the use of an item. As explained by the report by MacArthur (2014), the circular economy as a meaning of goods that exist today can be a resource for the future by forming a virtuous cycle and can encourage prosperity in a world that has only limited resources.

This is an effort to change perspectives to overcome the waste problem due to the traditional linear consumption pattern ('take-make-throw'). However, the earth is facing a resource crisis which is also exacerbated by the increasing demand from the world's population which continues to grow and prosper. In a circular economy system, resource use, waste, emissions, and wasted energy are minimized by closing the production-consumption cycle by extending product life, design innovation, maintenance, reuse, remanufacturing, recycling to the original product (recycling), and recycling into other products (upcycling). The circular economy will shift the economic balance from the use of raw materials derived from energy-intensive materials and primary extraction to create a new sector dedicated to restoring cyclical activities to be reused, renewed,

produced, and recycled like the informal sector, namely waste pickers.

3. RESEARCH METHOD

This research used qualitative research with exploratory type. Neuman (2014) suggests that qualitative research utilizes open interviews to examine and understand the attitudes, views, feelings, and behavior of an individual or a person. The results of qualitative research are not a "yes" or "no" answer. According to Cooper & Schindler (2014) exploratory research broadly explores the causes or things that affect the occurrence of something and is used when we do not know.

3.1. Sample and Data Collection

This study presents a case analysis of Danone AQUA, a multinational enterprise operating in Indonesia. The research aims to investigate the decision-making process involved in the implementation of the CSR program and its effectiveness in addressing the plastic problem in Indonesia.

The selection of Danone-AQUA was made with careful consideration of the company's relevancy to the significant issue of plastic waste, given its prominent and widely recognized brand in Indonesia.

We chose our informants for this study from inside Danone-AQUA. Six sources, each with more than eight years of experience, were used as informants for this study: P1 (Corporate Communications Director Danone Indonesia), P2 (Head of Climate, Water Danone Indonesia), P3, Sustainable Development Manager Danone Indonesia, P4 (Packaging Manager Danone Indonesia), P5 (Danone-AQUA Marketing Senior Manager), and P6 (Environmental Activist & Founder of Divers Clean Action).

3.2. Measurement

This study measured CSR implementation based on the Triple Bottom Line conceptual framework and circular economy. In this study, we use two dimensions from Thompson et al., (2020), and focus on people and the planet. This research focused on the planet and people with criteria based on ISO 26000 for triple bottom line criteria. The evaluation assessment was given a score of 1 to 4 (none – present and integrated). In measuring Planet's CSR achievements, we provided questions related to pollution prevention, sustainable resource use, climate change adaptation and mitigation, environmental protection, biodiversity, and natural habitat restoration.

In contrast to the people aspect, this research evaluated based on community involvement, education and culture, job creation and capacity development, technology development, access, welfare and creating income, health, and social investment. Furthermore, further analysis of CSR. The implementation used the circular economy concept. In this measurement, we used a score of 1 to 4 (none – present and integrated). In evaluating the circular economy, we had five essential criteria: design out waste, build resilience through diversity, rely on energy from renewable sources, think in systems, and waste is food.

4. RESULT AND DISCUSSION

4.1. Analysis of CSR Implementation Based on the Triple Bottom Line Approach

Danone-AQUA initiated the Plastics-Wise program in 2018 with a foundation to support the government's target of reducing 70% of waste ending up in the oceans by 2025.

The company's social responsibility is closely related to economic, social, and environmental responsibilities, known as the triple bottom line, which is a systematic approach to managing a company's responsibility

Table 1. CSR Implementation Analysis Based on the Triple Bottom Line and circular economies approach.

<i>Category</i>	<i>ISO 26000/Reference Principle</i>	<i>Evaluation Score</i>
<i>Triple Bottom Line</i>		
<i>Planet (Environment)</i>	<i>Prevention of Pollution</i>	4
	<i>Sustainable Resource Use</i>	4
	<i>Climate Change Adaptation and Mitigation</i>	4
	<i>Protection of the environment, biodiversity, and restoration of natural habits</i>	3
<i>People (Community Involvement and Development)</i>	<i>Community Engagement</i>	4
	<i>Education and Culture</i>	4
	<i>Job Creation and Capacity Development</i>	4
	<i>Technology Development and Access</i>	4
	<i>Prosperity and Creating Income</i>	4
	<i>Health</i>	3
	<i>Social Investment</i>	4
<i>Circular Economies</i>		
	<i>Design Out Waste</i>	4
	<i>Build resilience through diversity</i>	4
	<i>Rely on energy from renewable sources</i>	3
	<i>Think in 'systems'</i>	3
	<i>Waste is food</i>	3

(Hidayati, 2011).

This approach measures the working frame and reports the CSR program on economic, social, and environmental parameters. In this study, we use two dimensions from Thompson et al., (2020), and focus on people and the planet. In the analysis, this study also considers the triple density. The bottom-line concerns ISO 26000, compiled by international non-governmental organizations (ISO). Furthermore, ISO 26000 is manual or voluntary and does not become an obligation in the form of mandatory certification. ISO 26000 provides voluntary guidelines for companies to carry out institutional social responsibility covering all sectors of public and private business entities throughout the country.

Danone-AQUA implements the triple bottom line category one that is planet through the Collection Points program, including the joint initiative The Ocean Clean Up, which is all connected with the Danone-AQUA Recycling Business Unit. The company also uses recyclable materials to be used in an integrated manner in product packaging. To deal with climate change mitigation and adaptation, companies use RPET materials in product packaging to reduce the use of petroleum and avoid burning waste. To support environmental protection, the company built a collection point and recycling center to reduce pollution. However, this program is considered ineffective (score 3) because the proportion of existing programs has an indirect impact. In addition, there needs to be a specific integrated program to protect biodiversity ecosystems in the field.

The next category is related to people. The company has partnered with the community in the management process, starting from post-consumption activities by disposing of waste in its place and sorting waste to providing infrastructures such as waste banks and recycling bins. Interestingly, the company also creates new jobs by opening a recycling business unit. Furthermore, companies also raise plastic waste so that it becomes an economic value, for example, by selling recycled plastic bottles to the recycling industry sector so they can be managed and resold.

4.2. Analysis of CSR Implementation Based on the Circular Economic Approach

In implementing aspects of corporate sustainability, Danone-AQUA has a strategic focus on One Circular Planet, manifested in three aspects: circular processes that occur in packaging, water, and carbon. As for the packaging side, the company is focused on realizing its commitment to present circular packaging through the Plastics-Wise initiative.

In the water aspect, the company seeks to maintain a positive water balance throughout a series of watersheds

(DAS) through responsible water management. As for carbon, the company is trying to be carbon neutral by reducing the CO₂ footprint using environmentally friendly alternative energy and innovative carbon production balancing. The implementation of this aspect of corporate sustainability is carried out not only on a national scale but also based on the operational scale of the Danone-AQUA factory. Recognition of commitment to responsible business practices and initiatives towards the environment and society has been recognized by various parties such as Danone-AQUA, which in recent years received PROPER Gold and PROPER Green awards from the Ministry of Environment (KLHK) for several of its factories.

The subject areas of strategic CSR and CE both are embraced by their umbrella term “sustainability” and used as an approach to the role of a corporation to find a way to balance the three areas “people,” “planet,” and “profit”(Elkington, 1994; Esken et al., 2018), and also part of the triple-bottom-line model. Moreover, in this study, we use the term circular economy to measure how the firm can balance such an integrative step by systematically building an “industrial system that is restorative or regenerative by intention or design” proposed by MacArthur (2014)

The results of the circular economic analysis show that the company has three principles, including designing out waste & pollution, which is eliminating waste and pollution when designing a product or service. The company also has a Research & Innovation center focusing on environmentally friendly packaging innovations and launched the first 100% recycled & recyclable packaging in Indonesia. This finding certainly shows that in the out-waste design aspect, the company has implemented it and is integrated (score 4). On the other hand, regarding energy from renewable sources, the company has implemented operational business processes that use the concept of reuse through gallon products and glass bottles, as well as using RPET.

However, this activity has yet to be integrated with compostable packaging and only focuses on reusable liquified, and recyclable (score 3). Furthermore, the company carries out the upcycling process of its packaging waste. However, not all products can be upcycled, such as AQUA glass lid labels which cannot be reprocessed and have very low economic value (score 3). Furthermore, the company's efforts to find alternative packaging materials, such as packaging that is biodegradable or other than virgin plastics, are still not optimal. Based on the circular economy analysis results, it can be concluded that most Danone-AQUA programs in the company have been integrated programmatically and with several factors in the Circular Economy.

However, there are still three existing programs that still need to be integrated. Figures and tables should be placed either at the top or bottom of the page and close to the text referring to them if possible. All analysis can be seen further in table 1.

4.3. Danone-Aqua CSR strategy with the Plastics-Wise concept

The Danone-AQUA is a multinational company with the vision of One Planet One Health, where the company believes that the health of the environment and society are interrelated. The initiation of the Plastics-Wise program is inseparable from the role of industry in contributing to dealing with problems that are inherent in the company.

“In the context of environmental problems, corporations are currently seen as big evil organizations whose work is to maximize profits and do not care about the environment. If seen further, this corporation has a significant role because of its ability to make an impact in presenting an innovation or breakthrough to present a movement that can help overcome environmental problems, including the problem of plastic waste.” (P3).

Danone-AQUA runs its Plastics-Wise program through 3 main focus areas: Collection, Education, and Innovation. The background of the company choosing to focus on these three pillars is because the company takes the point of critical factors in overcoming the problem of plastics waste.

“Why are the three pillars, and why are those? This goes back to the commitment and goal of Plastics-Wise, which is to support the government in achieving the target of reducing waste ending up in the sea by 70% in 2025. The way to achieve this can be brought closer through 3 interventions related to infrastructure, behavior change, and active contribution from the producer side. Because the problem of plastic waste is related to the three things above, namely limited infrastructure in collecting and managing, changes in consumer behavior in consuming a product, and managing their waste. What is relevant to AQUA is how to use plastics as a packaging.” (P2)

The relevance of how Danone-AQUA is targeting these three focuses through the three pillars of the Plastics-Wise Program is considered quite appropriate, according to activists outside the Danone-AQUA company.

“The three focuses currently owned by Danone-AQUA are appropriate for handling plastic waste. Because the collection, education, and innovation aspects have encapsulated several essential aspects of the plastics waste problem and are very much in line with the industry's ability to contribute to solving this problem.” (P6).

More specifically, in terms of collection, this relates to the company's efforts to assist the government in building plastics waste management infrastructure. A poor collection system causes used plastics to be wasted on the environment and pollute the sea. In this context, Danone-AQUA seeks to build a waste management ecosystem to prevent plastic materials from turning into priceless materials.

In the Plastics-Wise program, Danone-AQUA wants to involve all parties to join this program. It is because the company believes that overcoming the problem of plastic waste in Indonesia, the company cannot do it alone. All parties include consumers, other industry players, and the government because the company believes that all parties have their respective roles in achieving massive scale for handling plastics waste.

Since 2018, Danone-AQUA has carried out various initiatives from each of its pillars in detail. The *first* is the collection. Danone presents corporate waste collection points in partnership with several existing waste collection points such as small Garbage Banks, Main Garbage Banks, and waste collection points. Interestingly, there is also the Smart Drop Box (SDB) program.

Secondly, Danone company education has provided important education about how everyone is responsible for the waste generated by individuals. Several programs have been carried out, such as my trash is my responsibility, by conducting several pieces of training given to 144 elementary school teachers in Indonesia. This activity is expected to build children's awareness of being responsible for the waste they produce and how to manage it. Danone-AQUA has participated in beach clean-up activities organized by various Bye-Bye Plastics communities every year since 2017.

Finally, Danone-AQUA has carried out several innovation programs to create a new product cycle, with several programs such as the AQUA life innovation of drinking water packaging made from 100 percent recycled plastic material. The raw materials for this environmentally friendly packaging are made from used PET plastic bottles both from the AQUA brand and other brands collected from several Danone-AQUA networks such as waste banks, waste pickers, and Recycling Business Units (RBU).

“Through this program, the company collaborates with other industries to create a new cycle of a product, namely a fashion product. It is done through garbage collection on Thousand Islands because the waste there has the potential to enter the sea and pollute the oceans. Danone-AQUA works with partners, collects and educates the people there, and Danone-AQUA also subsidizes the cost of sending plastics bottle waste from

the Thousand Islands to the Recycling Business Unit in South Tangerang.” (P1)

5. DISCUSSION AND FUTURE RESEARCH

Danone-AQUA initiated the Plastics-Wise program in 2018 with a foundation to support the government's target of reducing 70% of waste ending up in the oceans by 2025. As a company in the field of Fast-Moving Consumers Good with its product in the form of Bottled Drinking Water (AMDK), the issue of waste problems with Plastics is a very close and relevant issue for the company because of the use of plastics as a raw material for its product packaging. Meanwhile, with the issue of plastics waste, of course, Danone-AQUA is often considered a pollutant that contributes to the problem of plastics waste in Indonesia.

In carrying out the wise-plastics, Danone-AQUA faced several obstacles or challenges. The following are the obstacles or challenges faced, first, in the context of plastic packaging recycling, the infrastructure is not yet competent which makes the cost of carrying out the recycling process very high. On the other hand, unequal access to waste or recycling infrastructure also occurs. Unequal access to waste or recycling infrastructure also occurs, because currently most industrial centers or recycling infrastructure are in the areas of Java & Bali. This creates another problem where plastic waste collectors, who are outside the island need to send their waste to the Java & Bali area for recycling which has an impact with additional costs, namely shipping transportation costs. P6 an Environmental Activist & Founder of Divers Clean Action explained.

“Although currently there are more collection and recycling facilities in the Java & Bali Islands, but in several other areas many communities are starting to invest independently in collecting waste. But sadly it stops there. Because there are no recycling plants in that area, they have to send the waste with transportation costs that they pay for themselves.”

Second, the price volatility of plastic bottle waste on the market. Danone-AQUA also faces competition from other companies in the recycling industry sector that are looking for plastic waste to be reprocessed or also exported to several countries such as China and Taiwan. This supply and demand process causes the price of existing plastic bottle waste to fluctuate depending on market demand and the availability of plastic bottle waste on the market.

In conclusion, if it is related to the concept of the Triple Bottom Line studied in this study, namely aspects of the People (Society) and the Planet (Environment), the Danone-AQUA Plastics-Wise Program, including various initiatives in it, has a strong correlation with both.

The important points obtained in the results of the analysis of the CSR program, it is known that currently Danone-AQUA is in a leadership position in the FMCG industrial sector to contribute to solving environmental problems in Indonesia. This is due to the broad distribution of the program, concrete management commitment along with a clear roadmap and the superiority of its ability to present product innovations that are 100% recycled and 100% recyclable in Indonesia. However, if we examine some of the strengths of competitors in the FMCG sector in Indonesia, even though their steps are not the same as those carried out by Danone-AQUA, other companies have several advantages, such as Unilever Indonesia which is strong in infrastructure development, especially waste banks.

In implementing the CSR program, "Plastics-Wise," Danone-AQUA created the main team structure consisting of various functions such as the Sustainable Development Team, Corporate Communications, Marketing, Research & Innovation, Operations, and other related teams. The Sustainable Development team leads the team. The core team, together with the company's management, concocted the focus of Plastics-Wise with three main pillars, namely Collection, Education, and Innovation based on several critical points in dealing with the existing plastics waste problem, followed by making a roadmap for achieving the targets and ambitions set in in 2025. Each team involved is tasked with carrying out derivative initiatives from these pillars following their respective functions.

Furthermore, there are several limitations to this study. The discussion is general with the existence of a limited concept, namely the Triple Bottom Line concept, which only takes aspects of the Planet (Environment) or People (Society) and does not look at the aspect of Profit. In addition, it only collects data on two sides of stakeholders who play a role, namely industry and environmental activists. Therefore, further studies should get views from the stakeholder sector, namely the government as the regulator, to obtain a more in-depth analysis. Further research should expand this research to broaden the generalization of the study results. Further research may consider other companies, for example, on the SME scale, or compare two different business domains, for example, in the restaurant and coffee business (See Bradley & Botchway, 2018; Shim et al., 2021a; Shim et al., 2021b).

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