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Integration and Evaluation of Corporate Social Responsibility (CSR) In Business Management

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Abstract

The literature review in this article aims to provide a comprehensive overview of Corporate Social Responsibility (CSR) in Business Management. Corporate social responsibility (CSR) is a moral endeavor that a business or organization does for the benefit of its stakeholders in order to enhance the company's reputation for contributing to the improvement of the quality of life and the environment. Objectives Achieving sustainable economic operations is directly tied to corporate social responsibility. The absence of CSR activity execution is the problem that this article examines, but it frequently involves the exploitation of human rights, the environment (pollution, deforestation), and workers (low pay, poor treatment). While charitable or philanthropic endeavors are widespread, corporate social responsibility (CSR) is a relatively new concept in Indonesian business circles, which could have played a role in the low uptake of CSR in the country during the 1990s and early 2000s.The author used a qualitative methodology to analyze publications on CSR concerns and their life cycle in order to trace CSR. Based on the results and conclusions, Indonesia implements CSR at a comparatively low rate when compared to other Asian nations. In order to avoid losing credibility as a reaction to current challenges (2024 until the following year), CSR must be a top priority in company communications.

INTRODUCTION

Over the past few decades, CSR (Corporate Social Responsibility) has grown in importance as a subject of study for business and management students. The change in attitudes around CSR will start to be closely examined by specialists. CSR evolved quickly 2024, putting more of an emphasis on sustainability, inclusion, and adapting to a changing world. Changes in the concept of CSR demonstrate a movement in perspective away from focusing solely on a company's social and environmental obligations to one that also includes inclusive business practices. Started in 1966, humane corporate thought about capitalism also began to take shape, focusing on ongoing production issues and economic issues. Companies should include social and environmental factors into their production processes in the meanwhile. Environmental extraction operations in the 1970s needed to be done with caution to ensure sustainable development and avoid harmful effects. Numerous initiatives in the 1980s took the shape of empowerment programs. The establishment of cooperative projects between large and small businesses is known as community empowerment. The CSR program then adopted an integral strategy in the 1990s, namely a stakeholder strategy including both production and social activities that have an impact on community development practices.

CSR has evolved over from a concept to a notion that gradually takes the form of a comprehensive practical strategy, giving business a new meaning. The fundamental tenet of CSR is that companies must take responsibility for their effects on groups of people and organizations, whether those consequences are direct or indirect. The basic goals of business should ideally go beyond those sectors and put the business context front and center if it is seen of as an economic activity that seeks to grow symbiotically with society as a whole. The spirit of CSR will necessitate a comprehensive viewpoint on how businesses interact with their stakeholders and work together to grow. CSR is evolving into a crucial component of business and will undoubtedly play a part in determining how firms fare in a dynamically balanced environment. This addresses the interactions between an organization and its surroundings on the individual, group, and societal levels. Organizations have an obligation to uphold people's fundamental rights, including the right to a healthy life, the right to development, and the right to a stable future. The primary duty of creating an environment that enables them to enjoy a quality life must fall on organizations. The contact between groups and organizations is also related to the commercial setting. Groups are autonomous groups that stand for homogeneity and are formed for a single objective. Organizations need to produce, deliver, and communicate value that can be used for long-term profit in order to achieve the aspirations of these groups.

Saha and Srivastava, (2019), this study gives a thorough overview of the literature on how to incorporate CSR into corporate business strategy. The major components of a firm, such as purpose and vision, value proposition, policies and procedures, and stakeholders, are all included in the conceptual framework the author suggests. This paper also identifies research gaps and provides a future research agenda. Singh, et. al (2020), this study investigates the connection between perceptions of corporate social responsibility and the usage of ambient media, or advertising in unusual locations and settings. The authors discover that these advertising tactics, particularly in industries with lower CSR standards, can raise CSR perceptions and the company's favorability. Tang, et al. (2019), in firms undergoing technological transformation, this study investigates how corporate social performance (CSP) affects corporate financial performance (CFP). The findings demonstrate that improved CSP benefits CFP, particularly in times of technological upheaval. Fombelle et al (2019), this study is focused on how businesses can balance lateral control (from peers) and vertical control (from management) to promote CSR adoption by frontline sales teams. The authors claim that lateral controls rather than vertical controls have a bigger impact on the adoption of CSR. Dahlsrud and Larssen (2019), This study highlights a number of difficulties that might arise when integrating CSR practices into a quota system, such as discrepancies between short-term and long-term objectives and ambiguity surrounding the responsibilities that different parties would play.

The author's perspective on the CSR idea is centered on morally sound policies and practices, the applicability of the law to all parties, appreciation for society and the environment, and the dedication of businesses that make a long-term contribution. In addition to prioritizing financial, social, and other environmental factors, businesses often emphasize their goal of making a profit. The concept of CSR today has a broader meaning as business ownership becomes more complicated, one of which is the company's commitment to making a significant difference in people's lives, the growth and sustainability of social life, as well as a higher economic level, in order to achieve the long-term objectives of the business. The initiatives taken can also create a positive working relationship that encompasses the environment, families, communities, and the business. The phenomena, however, is based on the author's observations from publications on CSR issues and their life cycle, which revealed that Indonesia's CSR implementation is very low when compared to other Asian nations. In a survey of seven nations (Indonesia, India, Singapore, Malaysia, Thailand, South Korea, and the Philippines). Chapple and Moon (2005), found that Indonesia had the lowest penetration of CSR reporting (24%) among the seven nations studied. Although charity or philanthropic activities were a regular practice, CSR was a foreign idea for Indonesian businesses, especially state-owned enterprises, which may have contributed to the poor penetration of CSR in Indonesia during the 1990s and early 2000s. The National University of Singapore (NUS) Business School's Center for Governance, Institutions and Organizations also released the findings of a study it conducted on the level of social responsibility for 100 corporations across four nations: Indonesia, Malaysia, Singapore, and Thailand. A number of indicators from the Global Reporting Initiative (GRI) framework, including corporate, economic, environmental, and social governance indicators, are used to determine the quality evaluation criteria. The study's findings indicate that Thailand, which scored 56.8 out of a possible 100, and Singapore, which scored 48.8, are the two nations with the best quality CSR implementation. Malaysia received a score of 47.7, while Indonesia received a score of 48.4. This study shows that Thai enterprises have higher CSR quality than Indonesian businesses. The bad quality of the agenda's operations is a result of this condition, (Suastha, 2016).

Companies' presence can offer different solutions to issues stakeholders with complicated CSR initiatives confront. This further demonstrates the company's intense focus for enhancing its standing. CSR initiatives can be broadened into more diverse groups but are not specifically targeted at business owners. CSR is a full commitment to stakeholders, the general public, or the communities in and around the organization. Establishing intensive strategic collaborations between the firm and the community to obtain the best results and reduce disadvantages for other groups is an example of how the company's ethical ideals are put into practice. The distribution of socioeconomic welfare may also be proportionate and equal in this case. a realistic moral and ethical notion that is funneled through workable, actual projects. CSR actualization is helpful in building a strong brand for the business. Effective CSR procedures are essential to streamlining the organization's operations and are also viewed as a commercial investment.

Companies are expected to contribute positively to society in addition to receiving advantages from internal stakeholders. According to Hensi (2012), businesses can easily locate the social environment because it is so close by. Small, medium, and large businesses can interact in this setting. CSR initiatives are a good approach to encourage socially beneficial contributions. Frederick (1960), businesses expressed the same thing, claiming that CSR is a sort of responsibility for the good of society. Resources from the corporation are utilized to further socioeconomic goals in addition to the company's own. McGuire (1963) asserted that CSR is a fundamental requirement and goes beyond economic responsibility.

The idea of corporate social responsibility is growing and evolving. According to Porter and Kramer (2006), the CSR concept has evolved into a company strategy design that offers answers for social life. This long-term approach offers businesses the chance to produce more innovation and growth as well as innovations to solve social concerns. CSR is essentially an externality from industrial activity, according to Yuda (2016). The fact that externalities start at the extraction stage when the product enters the consumer market is frequently ignored when CSR methods are implemented in the course of operations. Understanding CSR responses is important for the business's attempts to provide environmentally friendly goods. Indirectly minimizing external issues in CSR is what the corporation has achieved by adopting the economic value of manufacturing.

According to Bartley (2007), environmental issues resulting from the actions of various firms during the 1980s and 1990s were CSR issues that were sparked by the politics of arbitrary worker exploitation in developing nations. International labor unions, non-governmental organizations (NGOs), and interest groups who urge businesses to implement more thorough CSR are observing this issue (Broomhill, 2007). Companies must approach concerns of environmental and public interests in the decisions they will make because their existence is correlated to the social environment in the general public, (Rahim et al., 2011). The 3P concept, which stood for profit, people (the general public), and planet (the environment) in 1997, included the CSR idea proposed by Elkington. In his opinion, if a business wishes to practice sustainable social responsibility, it must pay attention to the so-called 3Ps, which include looking beyond profits to positively impact the community and actively engage in environmental protection. CSR became well-known and pervasive after the World Summit on Sustainable Development (WSSD) in Johannesburg, South Africa, in 2002.

Profit is a crucial element and the main thread connecting all commercial activity. This is because achieving maximum profits is the major goal of all business activities. Additionally, this is a fundamental economic obligation to stockholders. Profit money is typically used to ensure the company's survival. Spending can be made more efficient by contributing value to the business's success. It is possible to improve performance management by raising productivity through the use of standardized processes, which save time for both processes and services, as well as in terms of material use and cost.

For the company to get support for its continued existence and growth, the public is a stakeholder. Apart from that, business activities could have a big impact on the general public. It can offer a kind of sustainable CSR by addressing the requirements of the public while carrying out various commercial activities. In order to combat this, businesses must focus on the social aspect of their operations as this can help to increase the sustainability of their business practices. The company's commitment must be demonstrated by the passion with which it views CSR as an investment in the future. The environment is the next factor to which businesses need to pay attention. The environment and life are related since all business activities are interconnected and have a reciprocal relationship. An environment will offer valuable stuff if it is maintained. On the other side, if the environment is harmed, consequences may result. How well the environment is maintained will determine this. Profit maximization and corporate expansion are crucial factors to consider, but it's also crucial to maintain environmental sustainability in order to prevent adverse effects on human health.

In 1990, CSR first gained popularity in Indonesia. In actuality, a number of businesses engage in corporate social responsibility initiatives highlight their position and commitment to social and environmental concerns. The social department was noted as a government organization actively engaged in creating and implementing advocacy in numerous other national businesses through the idea of corporate social investment in 2003. Depending on the public social and economic environment condition that specifically occurs during the implementation of business operations based on the company's social concerns, business activities can have a positive or negative impact.

1. Conceptualizing Corporate Social Responsibility (CSR)

The improvement of equity in the lives of a company's staff, these employees' families, local communities, and society at large is how CSR, or corporate social responsibility, helps to economic development (Moir, 2001). CSR is a sustainable business commitment to carrying out ethical actions, carrying out operations in accordance with legal regulations, and contributing to economic improvement, which is followed by improving the quality of life for employees as well as improving the quality of local groups and the public. This is what the World Business Council for Sustainable Development (WBCSD) stated. The CSR field includes a wide range of topics, including ethical behavior, community relations, the environment, and human rights. According to Kotler and Lee (2005), CSR is a commitment to enhancing community welfare that is carried out through operational business strategies and resource contributions. In contrast, CSR, as defined by Lawrence (2008), is a company's obligation to uphold its social duty. The existence of a firm will have an impact on the organization's operations on the public, including employees, customers, communities in localization, supply chains, and commercial relationships, as a form of responsibility and a sustainable social dimension.

Stakeholder groups are always pressuring corporate managers to invest in CSR. Customers, employees, suppliers, society, the government, and some shareholders, particularly institutional shareholders, are the sources of these pressures. CSR is a strategy that goes above and beyond what is necessary to comply with legal requirements and the interests of the business. This definition emphasizes that CSR entails doing more than simply following the law. CSR activities have been divided into four categories: advancing societal organizational goals (e.g., working with stakeholders to examine the strategic role of CSR in the organization), adopting progressive human resource management practices (e.g., promoting employee empowerment), and achieving higher levels of environmental performance through recycling and pollution reduction (e.g., reducing emissions), (McWilliams and Siegel, 2001). Furthermore, CSR, which is seen as the outcome of social relationships and social norms, tends to focus on the relationship between businesses and society, according to Frynas and Yamahaki (2016). Stakeholders, institutions, and legitimacy are among the concepts of social legitimacy that are taken into account. Additionally, this approach highlights the significance of ties with external actors or broader institutional norms in communicating accepted beliefs about managerial practices in organizations. CSR is seen as the outcome of administrative actions, economic calculations, or ethical ideals and judgment. Internal drives theory concentrates on internal processes within firms.

Additionally, Kok et al. (2001) describe CSR as an organization's commitment to use its resources to help society. Businesses must consider social benefits when pursuing personal gains and must make every effort to enhance the state of society as a whole. Companies have a duty to consider CSR in order to promote social welfare. Similarly, Marlen et al. (2010) demonstrate that organizations can improve their reputation and financial performance by engaging in CSR by communicating with stakeholders about moral commitments and expectations that go beyond basic legislative requirements. According to Carol (2008), the main driver for businesses to publish CSR reports is to gain acclaim from stakeholders and enhance their reputation.

The argument made by Robbins and Coulter (2010), that CSR is a business imperative that must go above and beyond what is required by law and what is profitable by doing the right thing and advancing society is different from this. Additionally, they define social obligations as the need to uphold one's legal and financial commitments resulting from a company's participation in community service. While this is happening, management's social duty is to maximize profits, which is a consideration of the traditional understanding of social duty. A socio-economic perspective that takes into account societal reactions is another idea. The notion that management's social obligation extends beyond simply maximizing profits to preserving and enhancing the welfare of the general public is known as the "social view" from an economic standpoint. The goal of public responsiveness is to implement corporate participation in civic initiatives as social responsibility. A business needs to be socially engaged, with such engagement having the potential to affect the company's financial performance. In order to understand this, businesses must invest money in social responsibility, which offers a way for private investments to help the business. Griffin and Pustay (2005) asserted that CSR is an organizational duty to safeguard the community in which it is based. To make the public care about the company's operations, CSR is dedicated to upholding social rights and obligations toward the social environment. CSR benefits businesses from an economic, social, and environmental standpoint. CSR is a strategy for achieving objectives rather than just being socially responsible (Porter and Kramer, 2006). According to Lourenco et al. (2012), a company's CSR program is how it engages with its stakeholders by working to raise social and environmental awareness.

2. Objectives For Corporate Social Responsibility (CSR)

CSR goals and attaining sustainable economic operations go hand in hand. Economic activity sustainability is linked to corporate social responsibility as well as to accountability to society and the government. CSR can be achieved by interaction with the company to maintain its existence and survival as well as through direct or indirect engagement between the company and stakeholders. The following are the goals of CSR, Wibisono (2007): 1) rely on social license for operationalization; 2) obtain awards that can be opportunities; 3) enhance stakeholder relationships; 4) reduce business risks for the company; 5) enhance company relations with the government; 6) expand network to market; 7) uphold company reputation; and 8) cut costs; 9) Boost worker productivity and; 10) Widen access to resources.

3. Benefits of Corporate Social Responsibility (CSR) and The Planning Stage

   The company must take a number of actions throughout the CSR planning phase, including: 1) Creating a vision is step one. A vision is an image of what the business hopes to accomplish in the future. In order to empower communities, vision can also be employed as a social responsibility. 2) The CSR program, which is how the vision will be realized, may be explained by the mission. 3) Create guidelines for the CSR program by: a) Organizing the section that manages the CSR program into an organizational structure; b) supplying human resources capable of overseeing CSR activity; c). Creating CSR operational programs. The CSR operational program emphasizes community empowerment and sustainable initiatives as a guideline. Education, social, economic, and environmental disciplines are some of the areas that corporate social responsibility initiatives might cover. 4) Create regional divisions by taking into account the regions that fall under the purview of the social responsibility program. 5) Administration of money for upcoming social responsibility initiatives.
4. Practices in Corporate Social Responsibility (CSR)

   Implementing CSR practices can be done in a number of ways, including: 1) Considering financial needs. This is in line with the company's anticipated financial needs and capacity, with the recognition of environmental issues brought on by technological advancements through the involvement of locals or a number of institutions, as well as the planning of CSR initiatives in line with the company's vision and mission. 2) Engage in CSR activities, which can be done by: a) supplying resources such as spaces, computers, internet networks, and training facilities controlled by the business; b) Working with the neighborhood, gathering information, and providing training to unemployed people so they can start their own businesses using their abilities; c) Aiding universities and educational institutions in planning training. 3) Ongoing monitoring and evaluation of the CSR program's implementation in accordance with the specified provisions, so that it may be compared to the program's execution and administratively evaluated for its process and outcomes. 4) Put an end to any social responsibility initiatives that are regarded out of date. 5) Acknowledge issues that arise after the CSR program is put in place. This is a sign of success following the implementation of the CSR program by creating business-related programs.

   Triasty (2012) states that the CSR implementation aims to: 1) Company stakeholders like customers, employees, and investors who are directly impacted by organizational activities and are interested in how well the organization performs. 2) The natural world, as shown by worry over the state of the environment. Future generations are targeted as interested parties in this subject. Businesses must refrain from environmental pollution when conducting business. 3) General Social Welfare: The Company responds to societal demands in order to fully account for its stakeholders, protect the environment, and advance society's overall welfare.

   According to Goel, et al., (2014), CSR implementation is a business ethic built on social norms that are present throughout the organization. The critical theory perspective has historically been quite favorable with regards to the ideological and historical stance of CSR. In reality, the industrialization process carried out by MNC corporations—which is the root of many significant ecological issues—is what gave rise to CSR as a response from the general public

(Patrizia, et al., 2013). According to Lindawati and Puspita (2015), in order to ensure sustainability, CSR primarily focuses on comprehending the company's commitment, which is not only focused on accomplishing financial or profit-related aspects but also preserving a harmonious and balanced relationship with values, culture, and the environment. Five guidelines that can be employed by businesspeople are as follows: 1) Provide accurate and timely information to stakeholders, which can be accomplished by the organization. 2) Effective implementation of the roles, structures, procedures, and accountability of corporate components. 3) Being responsible, which includes abiding by all applicable laws and rules on taxes, labor relations, occupational health and safety, environmental protection, and upholding a business climate that is friendly to the community. 4) Independent, professionally run, and free from outside interference. 5) Equality, or treating stakeholders fairly when meeting their criteria, is important for ensuring that different company interests are supported, monitored, and protected.

CSR serves as a catch-all for a variety of theories and methods for comprehending the following problems: 1) Social and environmental effects that people can be held legally accountable for; 2) Business conduct as an example of corporate responsibility; 3) As a requirement for corporate activities, manage interactions with the larger community to offer value to society (Budiarti and Raharjo, 2017).

The implementation of corporate social responsibility is given a lot of attention in the CSR research agenda (Maon, et al., 2009, 2010; Marrewijk and Were, 2003). Although many businesses are driven to adopt CSR (Dentchev, 2004), they also face challenges in translating this drive into practical business strategies CSR (Porter and Kramer, 2006). Implementing CSR requires a variety of adjustments across the organization (Dentchev, et al., 2011; Maon et al., 2010; Mirvis and Googins, 2006), necessitating the choice and execution of distinct corporate social initiatives (Husted, 2003). Overall, expertise in institutional context (Habisch, et al., 2005; Matten and Moon, 2008; Smith, 2003), and organizational context Smith, (2003), can strengthen the field of CSR implementation research.

5. The Role of Managers in Sustainable Corporate Social Responsibility (CSR)

Corporate social responsibility is the voluntary involvement of businesses in social concerns, typically in partnership with stakeholders, with a focus on building relationships within the community. Instead, in order to move the company towards sustainability, sustainability managers must address the organization's long-term strategy about its core business and commitment to innovation. Of course, the two jobs overlap and work well together. However, it is challenging for a single person to resolve this issue, both practically and in terms of identifying duties, (Leadbitter, 2002). They claimed that in order to be successful as a sustainability manager, a number of significant fundamental requirements must be satisfied first. 1) Top management's commitment; 2) comprehension of the organization's primary business operations; 3) Clarity on what sustainable development and sustainability mean; 4) Understanding of the current state and future direction of the organization; 5) The ability to persuade and inspire an organization to make the proper decisions and take the appropriate actions.

Top management must take this job seriously, and a structure must be in place where the sustainability strategy is closely linked to the short- and long-term business objectives, which must be aligned to maximize efficiency and guarantee that all requirements of the company are met. To guarantee the long-term viability of the company, sustainability managers must play a crucial role in any organization. To be prepared for this difficult task, sustainability managers need to have the necessary skills. Being an excellent manager is deserving of all credit. Managers of sustainability must have passion and assurance that they are improving the organization. The long-term advantages of choosing a more sustainable course for the firm must also be discussed, and sustainability managers must be ready to do so (Leadbitter, 2002).

6. The Relationship of Corporate Social Responsibility (CSR) With Corporate Performance.

An examination into "whether and how CSR is related to company performance?" was done by Kang, et al., (2016). According to their arguments, there are four possible mechanisms that can be examined to answer this question. These are: (1) Weak resources that lead to CSR; (2) Good management mechanisms that improve performance; (3) CSR changes the company's past irresponsibility; and (4) Insurance mechanisms that ensure the next company's irresponsibility. The findings of their study demonstrate that businesses who engage in CSR typically reap financial rewards from those efforts. Furthermore, there is no support for insurance systems or loose resources. On the other hand, CSR frequently endorses corporate negligence to promote the atonement process. The mechanism of penance, however, is ineffective in counteracting the detrimental performance impacts of irresponsibility.

According to Lindawati and Puspita (2015), the relationship between CSR and firm performance is as a source of social information in enhancing the company's reputation, attracting customers, and enhancing its legitimacy among stakeholders. The corporation will have to pay expenses in order to supply this social information, which will result in decreased earnings for the current period. In this instance, Lindawati and Puspita (2015) opinions demonstrate a negative correlation between CSR and firm performance. In contrary to Idowu and Sitnikov's (2018), assertion, they claimed that depending on how it is really put into practice, the notion of CSR is becoming more and more popular among firms from diverse industries and nations. Organizations adopt the CSR idea when making business decisions, particularly when those decisions take into account the effects of actions on the environment and society when the company conducts operations that have the potential to affect corporate performance.

7. Renewal of The Corporate Social Responsibility (CSR) Paradigm

Since people are not isolated individuals interacting with their environment, but rather integral components of it, a contextual viewpoint views the development of CSR in terms of its social context. CSR concerns span the relationship between employees and businesses as well as how businesses interact with society and the environment. CSR ideals will be evident along the way when businesses engage in charitable work to resolve short-term problems with their environment. CSR is a sustained empowering process toward a better direction in line with the corporate ethics paradigm, not only a program of help to prevent coercion from other parties as a tool to build a positive image. The strategic stance taken by the managers of each organization will also be impacted by differences (Morsing and Roepstorff, 2014).

The current institutional partnership framework likewise never disregards the existence of CSR in a region. CSR initiatives must also be complemented by support from the government and other social institutions. The presence of multiple stakeholders is necessary for the success of CSR; otherwise, CSR implementation would not be possible if the synergy process between these actors was not carried out. CSR expands beyond the philanthropic or strategic levels to a more substantial and concrete level of policy (Rusmanto and William, 2015). The CSR idea has drawn more and more attention as a sustainable paradigm in both business and academic circles.

According to Matten and Moon (2004) and Davis and Blomstrom (1975), corporate social responsibility (CSR) is a company policy and voluntary effort adopted by decision makers to advance their organization's goals and advance the welfare of society. While CSR has been a topic of discussion in business and academia in North America for quite some time (Carroll, 1999), the debate in Europe only recently began (Matten and Moon, 2004), and developing nations are now following the same path as Turkey (Kusku and Zarkada-Fraser, 2004; Turker, 2015). We frequently notice CSR interest in business and NGOs forming new coalitions, increased CSR and sustainability reporting, strategic business communications, shifting clientele between established business consultants and newly emerging CSR consulting firms, shifting corporate structures, international CSR-related reports of organizations, CSR interest in policy government, and extensive media interest and coverage of CS-related topics (Matten and Moon, 2004).

Due to the aforementioned changes in business, it is now more important than ever for businesses to hire employees with the right skills and abilities. Therefore, colleges serve as a source of skilled labor by offering business education that incorporates CSR principles, supplying labor to industry who is skilled in managing socially responsible businesses, and doing research to further knowledge in the field of CSR (Matten and Moon, 2004). As a result, we must concentrate on the educational options provided by universities, as they are a crucial factor in raising future generations of socially conscious individuals.

RESEARCH METHOD

The author's method for tracking Corporate Social Responsibility (CSR) is a qualitative approach that is based on publications on CSR issues and its life cycle, contributions to the CSR debate that explore the routes and milestones of the concept based on retrospective and prospective construction of the CSR life cycle, comparing and searching convergence in CSR findings, and reviews previous theoretical and practical developments and foundations for future developments. The measurements used in this literature review emphasize the depth of understanding of the problem being studied, by collecting information which then becomes data as comprehensively as possible and then analyzed into facts. Theory is also used as a tool to understand phenomena, and emphasizes the depth of study.

RESULTS AND DISCUSSION

The author suggests that the following actions can be taken to execute Corporate Social Responsibility (CSR) in Indonesia:

1) Identify various CSR and genuine philanthropy stakeholder characteristics and stakeholders;
2) Use a proactive, flexible, or reactive strategy;
3) An examination of social responsibility that is sustainable;
4) Establishing the CSR vision as a managerial notion in a concept from the viewpoint of the organization;
5) The corporation has portrayed the CSR life cycle as a philosophy of social responsibility from the beginning, with provisions for management and guardianship through the transition from practice to theory;
6) Be dedicated to assessing CSR practices that may be impacted by ambiguous CSR definitions and goals;
7) Implement ongoing modifications to CSR in both conceptual and practical ways;
8) The public is made aware of the goals, constraints, and views of CSR.

Future study on corporate social responsibility (CSR) is required to assess the long-term effectiveness of CSR implementation. This can be used as a guide to identify CSR procedures that are more effective and efficient. Future studies should take into account how R&D intensity affects environmental concerns in addition to how it relates to different businesses. Additionally, a more explicit approach to corporate social responsibility (CSR) enables better application of scientific knowledge while taking responsibility for one's actions and stronger employee involvement. The potential for innovation that already exists is better leveraged, and staff members and managers may better relate to the adoption of responsibility. Because the responsibility strategy has been explicitly discussed and developed with the successor, it will be simpler for the successor to maintain the current culture of responsibility when ownership of a company with an explicit CSR approach is transferred. To communicate the company's position to outside partners, a specific accountability strategy may be helpful. Advancement of a company's social responsibility is crucial, especially if it is undergoing rapid growth. For instance, when a business expands, it typically assumes responsibility for the expansion of the founder's original idea. Large-scale businesses are also required to take responsibilities in a professional manner.

CONCLUSION

A company's or organization's implementation of corporate social responsibility (CSR) is a moral action taken in the direction of its stakeholders as a mission to enhance the company's reputation for enhancing quality of life and the environment. A business operational plan that is dedicated to the continuity of business activities over a long period of time includes corporate social responsibility. The application of social responsibility derives from the intention, commitment, and corporate behavior that supports it rather than from pressure from society, the government, or other parties. Several tasks need to be completed during the CSR planning stage, including creating a vision, crafting a goal, defining policies, dividing areas, and managing funding. The advantages of CSR planning come from the fact that the plan may be used as a guide, that it demonstrates an efficient method for attaining goals, that it is measured or compared to the results obtained, and that it prevents wastage of resources like time, money, and effort. Correctly grasping the notion of CSR can have a significant impact on every person around as well as the larger community.

Corporate communications that risk losing credibility must prioritize CSR. CSR managers are in a difficult situation when CSR policies are not handled by divisions that report directly to the board since they have an impact on the majority of key business operations. To fully assess the interests of each division, internal CSR programs need to be coordinated and synchronized. Overall, CSR frequently falls under one division, and historically, the corporate communications or HR divisions have frequently been given this task. The HR department, on the other hand, will place more emphasis on things like retaining employees or building the company's reputation. For this reason, cross-divisional coordination is still crucial and, if done so through a steering committee or head office, is usually successful. A strong CSR policy must be upheld by the management board or board of directors on behalf of the business. If CSR is a high priority, it is not the manager's job and is solely utilized to boost the reputation of a specific division. The management board's commitment to the company must therefore include requirements for corporate responsibility as this is a solution to present problems (from this year to the next). CSR company management behavior also acts as an example for employees.

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