



A COMPREHENSIVE REVIEW OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN CONTEMPORARY BUSINESS: A SYSTEMATIC LITERATURE REVIEW

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Abstract: Contemporary business is a business that follows or is adapted to the development of society's current needs. Modern business companies also implement CSR practices in their corporate activities. So, this research aims to provide an in-depth understanding of Corporate Social Responsibility (CSR) practices in contemporary business through a comprehensive literature review. The method used in this research is the Systematic Literature Review (SLR) method. The results show that community empowerment is companies' most frequently used CSR practice in contemporary business. CSR practices always increase every year, and implementing these CSR practices has a positive impact on the company.

Index Terms – Corporate Social Responsibility, Business Contemporary, Systematic Literature Review.

I. INTRODUCTION

Companies, in general, certainly have the aim of generating a profit. Apart from making a profit, the company also has another goal, namely maintaining the sustainability of the company through company contributions to external parties who are related to where the company is located (Nisa, 2020). To achieve this, joint efforts and support from various parties between employees and the community around the company are very necessary, apart from that the company also provides compensation in social responsibility accounting, and also the company must maximize its profits in order to provide maximum contribution to society (Intan Mega, Neny Tri Indrianasari, 2020).

Current advances in information technology and rapid development have made changes in human life when communicating. Along with advances in business, internet technology can reach users across countries, creating new opportunities in how humans interact and transact (Efendy et al., 2022). There have been many changes in the business environment in recent years which have resulted in significant modifications. Contemporary is the meaning of contemporary, modern or more precisely, something that is the same as the conditions of the same time or now (Efendy et al., 2022). In this sense, it can be concluded that contemporary business is an effort to sell goods or services carried out by individuals or groups of people to consumers to obtain profits that are adjusted to current developments or needs (Silvianingsih, 2022)

CSR practices have an immediate and sustainable financial impact. It is stated that customers are aware of and encourage CSR practices; Therefore, returns and profits are greater, growing faster than expenses incurred. In addition, not only looking at very significant relationships in the long term, but sustainable financial impacts can also be seen from increasing market measurements such as stock price and company value (Muchamad Syafruddin & Haryani, 2020). High company value indicates high shareholder prosperity

as well. Companies must be able to increase company value because a higher company value will create a good perception of the company so that investors have a connection and trust to invest (Sasmita & Haliah, 2021).

In the current contemporary business era, CSR or corporate social responsibility has become important in the business world. More and more companies are realizing that CSR is not only a moral obligation but is an important element in their business strategy to maintain the company's sustainability. In this context, literature research on CSR practices in modern or contemporary business becomes increasingly relevant. This research aims to review CSR practices in contemporary business comprehensively. This is done by exploring various existing literature to see what practices are generally adopted by companies today and how CSR influences overall business performance.

II. RESEARCH METHODOLOGY

The method used in this research is the Systematic Literature Review (SLR) method. This method takes an approach that can identify, study, select, broadcast and interpret research journal articles relevant to certain research interests, topics or phenomena. This SLR aims to present an objective evaluation of a research theme using a reliable, rigorous and auditable methodology (Putri et al., 2023).

A. Research Object

The main object of this research is the practice of Corporate Social Responsibility in contemporary business, as expressed in published literature.

B. Research Methods

1. Research Questions (RQs) are created based on needs and the chosen topic. The following are the questions in this research:
 - a) RQ1: What is the Corporate Social Responsibility (CSR) practices most commonly discussed in contemporary business-related literature?
 - b) RQ2: Are there any trends or changes in CSR practices in contemporary business over the past few years?
 - c) RQ3: How do CSR practices compare between various contemporary industries or business sectors?
 - d) RQ4: What is the impact of CSR practices on business performance, both in financial and reputational contexts?
2. Search The search process is used to obtain relevant sources to answer Research Questions (RQs) and other related references. The search process is carried out using a search engine (Google Chrome) with the site address <https://scholar.google.com/>, <https://sinta.kemdikbud.go.id/>, and <https://www.sciencedirect.com/> to obtain secondary data.
3. Inclusion and Exclusion Criteria. This stage is carried out to decide whether the data found is suitable for SLR research. Studies are eligible to be selected if the following criteria are met:
 - a) Data used in the 2018-2023 time period.
 - b) Data obtained via the sites <https://scholar.google.com/>, <https://sinta.kemdikbud.go.id/>, and <https://www.sciencedirect.com/>.
 - c) The data used is related to Corporate Social Responsibility in contemporary business.
4. Quality Assessment. In SLR research, the data found will be evaluated based on the following quality assessment criteria questions:
 - QA1. Are journal articles published in 2018-2023?
 - QA2. Are the research objectives clearly explained?
 - QA3. Does the journal article clearly state CSR practices in contemporary business?
 - QA4. Is the research flow clearly explained? From each journal article, an answer value will be given below for each question above.
 - a) Y (Yes): for articles that have predetermined criteria
 - b) N (No): for articles without predetermined criteria.
5. Data Collection. Data collection or data collection is the stage where data for research is collected. The data collected in this research is secondary data. Secondary data was obtained using Google assistance. Data collection in research was obtained through several stages, including:
 - a) Observation

This is the data collection stage through direct observation of sources, namely <https://scholar.google.com/>, <https://sinta.kemdikbud.go.id/>, and <https://www.sciencedirect.com/>.

b) Literature review

This is the stage for conducting data assessment studies related to the SLR Method in journals obtained from <https://scholar.google.com/>, <https://sinta.kemdikbud.go.id/>, and <https://www.sciencedirect.com/>.

c) Documentation

This is the stage where the data that has been collected is saved into Mendeley software.

6. Data Analysis. At this stage, the data that has been collected will be explained to show:

a) Corporate Social Responsibility practices in contemporary business from 2018-2023 (referring to RQ1).

b) Trends or changes in CSR practices in contemporary business over the past few years. (referring to RQ2).

c) Comparison of CSR practices between various industries or business sectors in contemporary times (referring to RQ3)

d) The impact of CSR practices on business performance, both in financial and reputational contexts (referring to RQ4)

7. Deviation from Protocol. As a result of the study, the author wrote down several changes to the deviation from protocol:

a) This research identifies platforms for developing information systems in Indonesia and answers research questions (Research Questions).

b) Compile journals to answer, ensure quality, and provide required information.

c) Expanding the description of the Literature Review System in this research.

III. RESULTS AND DISCUSSION

A. Results Search Process

The search process results displayed in Table 1 are grouped by journal type to make it easier to see the data or journal type obtained through the search process.

Table 1. Grouping Based on Journals

No.	Journal Type	Total
1.	Journal of Business Studies and Management Review (JBSMR) Vol 2, No. 2 (2019)	1
2.	Journal International Business Review	1
3.	Journal Heliyon Vol 9 (2023)	1
4.	Journal of Competitiveness Volume 10, No.r 4 (2018)	1
5.	Jurnal Pustaka Komunikasi Volume 4, No. 2, (2021)	1
6.	Dinasti International Journal of Management Science volume 4, No. 4, 2023	1
7.	Jurnal Commicast Volume 4, No. 1 (2023)	1
8.	Jurnal Profesi Humas Volume 4, No. 1 (2019)	1
9.	Jurnal Prosiding Penelitian dan Pengabdian kepada Masyarakat Volume 6, No. 3 (2019)	1
10.	Jurnal Assets Volume 12, No. 1 (2022)	1
11.	Jurnal Ekonomi dan Bisnis Kontemporer Volume 4, No. 1 (2018)	1
12.	Jurnal ISKOM USNI (2018)	1
13.	Jurnal Ilmu Komunikasi Volume 7, No.2 (2021)	1
14.	Jurnal Ilmu Sosial dan Ilmu Politik Universitas Jambi Volume 6, No. 1 (2022)	1
15.	Jurnal UNISBA Volume 6, No. 2 (2020)	1
16.	Jurnal Riset Public Relations Volume 2, No. 1 (2022)	1
17.	Jurnal Society Volume 9, No. 1(2021)	1

18.	Jurnal Reviu Akuntansi Kontemporer Indonesia Volume 3, No. 1 (2022)	1
19.	Jurnal Akuntansi dan Bisnis Volume 19, No. 1 (2019)	1
20.	Journal of Islamic Economics and Business Volume 3, No. 1 (2020)	1
21.	Jurnal Komunikasi Volume 1, No. 2 (2019)	1
22.	Jurnal Akunida Volume 9, No. 1 (2023)	1
Total		22

B. Selection results of Inclusion and Exclusion Criteria

The search process results will be selected based on boundary and inclusion criteria. This process left 22 journals, and then data scanning was carried out. Table 2 shows the quality assessment results to show whether the data was used or not in this research.

C. Quality Assessment

Tabel 2. Quality Assessment

No.	Author	Title	Year	QA1	QA2	QA3	QA4	Results
1.	Isfiana dewi, Anwar	Implementation Of the Corporate Social Responsibility Program: Shopee for The Bamboo Community of Pringgodani	2019	Y	Y	Y	Y	✓
2.	Augustine Peprah, Bede Akorige Atarah, Makaful Kwane Kumodzie.,	Nonmarket strategy and legitimacy in institutionally voided environments: The case of Jumia, an African e-commerce giant	2023	Y	Y	Y	Y	✓
3.	My-Trinh Bui, Huong-Linh Le	Digital capability and creative capability to boost firm performance and formulate differentiated CSR-based strategy	2023	Y	Y	Y	Y	✓
4.	Otto Bartok	The Use of CSR In E-Commerce as A Way to Compete	2018	Y	Y	N	Y	✗
5.	Novita Damayanti, Yuni Ratna Dewi	Corporate Social Responsibility (CSR) PT. Grab Indonesia Di Era New Normal Masa Pandemi Covid-19	2021	Y	Y	Y	Y	✓
6.	Indah Mawarni, Oktafalia Marisa Muzammil	The Influence of Corporate Social Responsibility, Social Media Marketing, Sales Promotion, and Perceived Value on Consumer Purchase	2023	Y	Y	N	Y	✗

		Decision on the Tokopedia Marketplace						
7.	Anindya Windawati Cahyaningtyas	Corporate Social Responsibility Ruangguru in media digital in times Covid-19 pandemic	2022	Y	Y	Y	Y	✓
8.	Gina Andriana, Evi Novianti, Centurion Chandratama Priyatna, Diah Sri Rejeki	Corporate social responsibility pada program Indonesia Digital Learning (IDL) PT. Telekomunikasi Indonesia	2019	Y	Y	Y	Y	✓
9.	Yoga Maulana Yusuf, Dimas Aji Prastyo, Lebina Khaerunnisa, Santoso Tri Raharjo	Implementasi Program Corporate Social Responsibility Oleh Perusahaan Unicorn di Indonesia	2019	Y	Y	Y	Y	✓
10.	Ayu Lestari, Moch. Doddy Areifianto	Sustainability Melalui Kegiatan CSR Di Sosial Media Dan Hubungan Dengan Stakeholders: Perspektif Pelanggan	2022	Y	Y	N	Y	X
11.	Azis Fathoni	The Impact of Financial Inclusive for Ensuring Appropriate the Customer Satisfaction Index (CSI) And Importance Performance Analyze (IPA) Of CSR Program in SME's Batik Lasem	2018	Y	Y	N	Y	X
12.	Helen Olivia, Ayu Nuraeni Kusumawati	Program Corporate Social Responsibility (CSR) "Go-Scholar Tech" Di Pt Gojek Indonesia (Studi Kasus "Sekolah Programming Bagi Lulusan Smk (Sekolah Menengah Kejuruan)	2018	Y	Y	Y	Y	✓

13.	Yulia Rahmawati	Komunikasi CSR dan Citra Perusahaan (Analisis Isi Pemberitaan CSR di Media Online Bisnis.com Tahun 2019)	2020	Y	Y	N	Y	X
14.	Izzah Puspita, Nadia Ananda Machfuda, Vania Mirabel Salsabila	Analisis Pengaruh Pelaksanaan Program CSR “Beasiswa Gojek” Bagi Para Mitra Driver Pt. Gojek Indonesia	2022	Y	Y	Y	Y	✓
15.	Zarra Nabilla Ramadhani, Maman Suherman	Appcelerate 2018: Program CSR PT. Aplikanusa Lintasarta Jakarta	2020	Y	Y	Y	Y	✓
16.	Indah Dwi Lestari, Riza Hernawati	Kegiatan CSR dalam Meningkatkan Corporate Image	2022	Y	Y	N	Y	X
17.	Yani Hendrayani, Uljanatunnisa	CSR di Era Pandemi Berbasis Nilai-Nilai Bela Negara: Analisis Konten pada Situs Website Resmi Lima Badan Usaha Milik Negara	2021	Y	Y	Y	Y	✓
18.	Nugroho Budi Wirawan, Neginia Kencono Putri	Pengaruh Karakteristik GCG Terhadap Pengungkapan CSR Perusahaan Yang Terdaftar Pada LQ45 BEI Periode 2017 – 2018 Menggunakan Asimetri Informasi Sebagai Variabel Intervening	2022	Y	Y	N	Y	✓
19.	Aprilia Rindiyawati, Johan Arifin	Determinan Pengungkapan Corporate Social Responsibility Pada Industri Perbankan	2019	Y	Y	Y	Y	X
20.	Ahmad Suminto, Shinta Maharani	Analisis Pengaruh Corporate Social Responsibility, Islamic Banking Service Quality Dan Corporate Image Terhadap Loyalitas	2020	Y	Y	Y	Y	✓

		Nasabah Di Bank Brisyariah Kantor Cabang Pembantu Ponorogo						
21.	Annisa Eka Syafrina	Implementasi dan Efektivitas Kegiatan Corporate Social Responsibility pada Badan Usaha Milik Negara (Program Pembinaan Bank Sampah Kerabat Pulo Kambing PT Aneka Tambang (Persero) Tbk. Unit Bisnis Pengolahan dan Pemurnian Logam Mulia)	2019	Y	Y	Y	Y	✓
22.	A.J Aziz, S Anwar, A. B Setiawan	Analisis Determinan Corporate Governance Dan CSR Terhadap Financial Distress: Studi Empiris.	2023	Y	Y	Y	Y	✓

Symbol Description

✓: For journals or data used in research. The data was chosen because it has a problem, approach, and sufficient information for data selection.

X: for journals or data that is not used in research because the data is articles written by researchers who have approach problems and inadequate information

D. Discussion of Results

This section will answer the Research Question (RQ) and discuss the results of the dominant emerging methods and approaches from 2018-2023.

RQ1. What are the most common Corporate Social Responsibility (CSR) practices discussed in contemporary business-related literature?

In total, there were 22 journals through the search process. After the data was selected based on all relevant articles' inclusion and exclusion criteria, 22 journal articles were given a quality assessment. From the Quality Assessment (QA) results, 15 relevant journal articles were grouped based on the development platform and approach used to answer the research question. These results answer RQ1, displayed in Table 3, showing that community empowerment is the most common CSR practice in contemporary business.

Tabel 3. Most Frequently Used CSR Practices

No.	CSR Practices	Total
1.	Education	5
2.	Community Empowerment	7
3.	Health	2
4.	Infrastructure Development	1
5.	Environmental Improvement and Waste Management	3

1. Education

Education is one of the Corporate Social Responsibility practices practised by many companies in contemporary business. Companies provide some assistance related to Education. CSR practices in the field of Education include:

- a. Providing scholarships,
- b. Provision of books for school children,
- c. Training on the use of technology.
- d. Providing online learning system support for teachers and students

Each company carries out these activities with the aim that children can pursue higher education and have broader insights so that the community's standard of living is improved.

2. Community Empowerment

Community empowerment is the most common CSR activity companies implement in the contemporary business domain. CSR practices implemented by companies related to community empowerment include:

- a. Providing Training and mentoring to communities to increase their potential, such as entrepreneurship training and local product development.
- b. Empowering MSMEs by providing digital market access through the Tokopedia platform.
- c. Training on the use of social media platforms for communication
- d. Provision of economic assistance through Direct Cash Assistance (BLT)
- e. Provision of basic needs

3. Health

Some companies in the contemporary business assist in the form of Health assistance. Several companies have provided health assistance in recent years due to the COVID-19 pandemic, which has greatly impacted society. So, the Company provides much assistance to overcome the COVID-19 problem. CSR practices carried out in the health sector include:

- a. Providing Vaccination assistance for Covid-19
- b. Provision of medical products and equipment
- c. Provision of health insurance

4. Infrastructure Development

Companies in the contemporary business field also assist in infrastructure development. The Company offers infrastructure development assistance to improve and help the lives of the community. CSR practices in infrastructure development implemented by companies in contemporary business include:

- a. Road construction
- b. Provision of clean water facilities

5. Environmental Improvement and Waste Management

Companies in contemporary business carry out CSR activities in the environmental realm. Modern business companies provide several CSR practices that can benefit the environment in which the Company is located. CSR practices include:

- a. Use of environmentally friendly packaging
- b. Better waste management
- c. Protect the environment by using environmentally friendly technology
- d. Development of waste banks to utilize waste to improve the community's standard of living and protect the environment.

RQ2. Have there been any trends or changes in CSR practices in contemporary businesses over the past few years?

The development or change of trends in CSR practices in contemporary business can be seen from several aspects. As a result of the development of technology in recent years, companies in modern industries have provided more CSR activities using digital technology. Companies meet the needs of the community by following the times. For example, companies not only provide direct training to improve local products as usual. The company also provides training to use technology so that the community can market their local products using technology. For example, the Tokopedia Company provides digital market access through Tokopedia. So that the community can not only sell their products around their neighbourhood but people can market their products outside the region and even abroad. Through this, the community can have more income from selling and marketing these local products.

The use of technology is also not only in terms of community empowerment but also in the field of education. Some companies in the contemporary business field carry out technology training to help community education. This is additional knowledge for the community to achieve a better life.

Apart from the use of technology, some changes in the implementation of CSR occurred due to the COVID-19 pandemic, which greatly changed people's lives. This pandemic has brought about major changes in CSR practices in education and health. In the health sector, companies carry out CSR practices with activities that can overcome COVID-19, such as providing COVID-19 vaccination assistance and medical equipment assistance to reduce the risk of death caused by the pandemic.

In the field of education, CSR practices have also experienced significant changes. This is due to the cessation of face-to-face school activities. So that the company assists so that school children can still get more benefits and knowledge, such as training on the use of technology for students. This training provides help for students so that they can use technology during the pandemic to gain better knowledge. Some companies also offer support for online learning activities so that teaching and learning activities can run well during the pandemic.

RQ3. How do CSR practices compare between different industries or business sectors in contemporary times?

CSR practices implemented by companies in contemporary business are tailored to their desired programs. Some companies prioritize supporting CSR practices in the form of using technology in accordance with the company's domain. For example, Tokopedia provides CSR activities in the form of providing online access to help the community market their local products. Where this includes the Company's operational activities.

Some companies also carry out CSR practices in accordance with what the community currently needs. Like the company PT Grab Indonesia, this company provides Covid-19 vaccination assistance. People during the Covid-19 pandemic need a vaccine to be able to prevent the spread and thicken the body from Covid-19. So that this company provides this assistance.

Apart from the health sector, several companies in the contemporary business provide assistance to the community to be able to carry out their activities during the COVID-19 pandemic. Activities such as supporting online learning system programs for teachers and students. Through this activity, the implementation of teaching and learning activities that had stopped could still be carried out through an online learning system. This provides significant benefits to the communities affected by COVID-19.

RQ4. What is the impact of CSR practices on business performance, both in terms of finance and reputation?

CSR programs are now viewed not only as a cost but also as a long-term investment that can shape a positive image for the company. A good corporate image is intended to keep the company alive and the people in it continue to develop creativity and even provide more meaningful benefits to others. So that the existence of a good corporate image is important as an internal resource object in determining its relationship with the company (Suminto & Maharani, 2020).

The existence of CSR practices will have a positive impact on the company's finances. This is because CSR practices will provide social capital. The literature shows that generating social capital buffers business risk. CSR, with its ability to build a strong corporate image and reputation, effectively improves corporate performance (Aziz et al., 2023). This clearly proves that CSR is something that has a positive impact on the financial and reputation of the company.

IV. CONCLUSION

Based on the results of the research that has been conducted, the following conclusions can be drawn:

1. Referring to the results of the SLR, the Company in the contemporary business sector implements CSR practices in the form of education, community empowerment, health, infrastructure development, and environmental improvement and better waste management.
2. Based on SLR results Trends or changes in CSR practices in recent years include the use of technology in implementing CSR due to the times. In addition, this change is also caused by the Covid-19 pandemic which provides changes in the lifestyle of society. So that companies in the contemporary field are more adaptive in providing more appropriate CSR practices.
3. Based on the results of the SLR, some companies in the contemporary business adjust their CSR activities according to the realm or operational activities of the company. In addition, some companies also implement CSR practices in accordance with what is needed by society today.

4. Referring to the results of the SLR, companies in contemporary business that implement CSR practices will have a positive impact both in terms of finance and reputation or image of the company, so that the company is able to maintain the sustainability of the company.

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