

## Corporate Social Responsibility and Brand Image Construction: A Quantitative Analysis of the Fast-Casual Dining Industry in Indonesia

Muhammad Irsyad Baitussalam<sup>1</sup>, Achmad Basofitrah<sup>2</sup>, Septiana Khoirunnisak<sup>3</sup>,  
Muhammad Samir Hadromi<sup>4</sup>, Dalilatis Salamah<sup>5</sup>

<sup>1</sup>Sekolah Tinggi Ekonomi dan Bisnis Islam Badri Mashduqi, Indonesia

Email: [irsyadmuhhammad30050@gmail.com](mailto:irsyadmuhhammad30050@gmail.com)<sup>1</sup>, [Ach.basofitrah@stebibama.ac.id](mailto:Ach.basofitrah@stebibama.ac.id)<sup>2</sup>,  
[septianathia25@gmail.com](mailto:septianathia25@gmail.com)<sup>3</sup>, [Muhammadsamirkhan3@gmail.com](mailto:Muhammadsamirkhan3@gmail.com)<sup>4</sup>,  
[dalilaassalamah@gmail.com](mailto:dalilaassalamah@gmail.com)<sup>5</sup>

DOI:

Received: March 2025

Revised: April 2025

Accepted: May 2025

### Abstract:

This study examines the effect of Corporate Social Responsibility (CSR) on corporate image within the context of a local culinary business, focusing on Mie Gacoan Probolinggo. The research is motivated by the increasing importance of ethical business practices and growing public awareness of corporate social contributions. A quantitative approach with an explanatory design was employed to analyze the relationship between CSR and corporate image. Data were collected through structured questionnaires distributed to 100 respondents who had prior experience as customers. The sampling technique used was purposive sampling, ensuring that respondents met specific criteria relevant to the study. Data analysis was conducted using descriptive statistics, validity and reliability tests, classical assumption tests, and simple linear regression analysis. The results indicate that CSR has a positive and statistically significant effect on corporate image. The regression analysis shows that CSR contributes substantially to shaping consumer perceptions, supported by a significant t-test result and a coefficient of determination indicating a moderate explanatory power. These findings suggest that effective CSR implementation enhances public trust, strengthens reputation, and improves overall corporate image. The study also confirms that CSR serves not only as a social obligation but as a strategic tool for business sustainability, even in small and medium enterprises (SMEs). This research contributes to the literature by addressing the gap in CSR studies within the SME sector, particularly in the culinary industry, which has received limited scholarly attention compared to large corporations. It highlights the importance of contextual factors such as communication, community relevance, and organizational commitment in determining CSR effectiveness. The study offers practical implications for business practitioners, emphasizing the need to integrate CSR into core strategies and to ensure transparency and consistency in its implementation. However, this study is limited by its focus on a single case and cross-sectional design. Future research is recommended to explore broader contexts, apply longitudinal methods, and incorporate additional variables such as customer satisfaction or brand loyalty. Overall, the study reinforces the critical role of CSR in

enhancing corporate image and provides a foundation for further research in similar contexts.

**Keywords:** *Corporate Social Responsibility, Corporate Image, SMEs, Consumer Perception, Quantitative Study.*

**Abstrak:**

Studi ini meneliti pengaruh Tanggung Jawab Sosial Perusahaan (CSR) terhadap citra perusahaan dalam konteks bisnis kuliner lokal, dengan fokus pada Mie Gacoan Probolinggo. Penelitian ini dimotivasi oleh meningkatnya pentingnya praktik bisnis yang etis dan meningkatnya kesadaran publik tentang kontribusi sosial perusahaan. Pendekatan kuantitatif dengan desain eksploratif digunakan untuk menganalisis hubungan antara CSR dan citra perusahaan. Data dikumpulkan melalui kuesioner terstruktur yang didistribusikan kepada 100 responden yang memiliki pengalaman sebelumnya sebagai pelanggan. Teknik pengambilan sampel yang digunakan adalah purposive sampling, untuk memastikan bahwa responden memenuhi kriteria spesifik yang relevan dengan penelitian. Analisis data dilakukan menggunakan statistik deskriptif, uji validitas dan reliabilitas, uji asumsi klasik, dan analisis regresi linier sederhana. Hasil menunjukkan bahwa CSR memiliki pengaruh positif dan signifikan secara statistik terhadap citra perusahaan. Analisis regresi menunjukkan bahwa CSR memberikan kontribusi substansial dalam membentuk persepsi konsumen, didukung oleh hasil uji t yang signifikan dan koefisien determinasi yang menunjukkan daya penjas yang moderat. Temuan ini menunjukkan bahwa implementasi CSR yang efektif meningkatkan kepercayaan publik, memperkuat reputasi, dan meningkatkan citra perusahaan secara keseluruhan. Studi ini juga menegaskan bahwa CSR tidak hanya berfungsi sebagai kewajiban sosial tetapi juga sebagai alat strategis untuk keberlanjutan bisnis, bahkan di usaha kecil dan menengah (UKM). Penelitian ini berkontribusi pada literatur dengan mengatasi kesenjangan dalam studi CSR di sektor UKM, khususnya di industri kuliner, yang kurang mendapat perhatian akademis dibandingkan dengan perusahaan besar. Penelitian ini menyoroti pentingnya faktor kontekstual seperti komunikasi, relevansi komunitas, dan komitmen organisasi dalam menentukan efektivitas CSR. Studi ini menawarkan implikasi praktis bagi praktisi bisnis, menekankan perlunya mengintegrasikan CSR ke dalam strategi inti dan memastikan transparansi dan konsistensi dalam implementasinya. Namun, studi ini terbatas karena fokusnya pada satu kasus dan desain lintas sektoral. Penelitian selanjutnya disarankan untuk mengeksplorasi konteks yang lebih luas, menerapkan metode longitudinal, dan memasukkan variabel tambahan seperti kepuasan pelanggan atau loyalitas merek. Secara keseluruhan, studi ini memperkuat peran penting CSR dalam meningkatkan citra perusahaan dan memberikan dasar untuk penelitian lebih lanjut dalam konteks serupa.

**Kata Kunci:** *Tanggung Jawab Sosial Perusahaan, Citra Perusahaan, UKM, Persepsi Konsumen, Studi Kuantitatif.*

## INTRODUCTION

The issue of Corporate Social Responsibility (CSR) has become increasingly important in modern society, particularly as public awareness of ethical business practices continues to grow (Wirba, 2024). This research is important because people today no longer evaluate companies solely based on product quality, but also on their social contributions (Singh, & Misra, 2022). The main reason lies in the shift in consumer behavior, which has become more critical and concerned about the social and environmental impacts of business activities (Sheehy, & Farneti, 2021). Empirical evidence shows that companies actively engaged in CSR tend to gain higher public trust and stronger customer loyalty (Chatzopoulou, & de Kiewiet, 2021). This directly affects long-term

business sustainability (Carroll, 2021). Therefore, understanding the relationship between CSR and corporate image is crucial, not only for business actors but also for society as increasingly selective consumers in making choices (Fallah Shayan, et al., 2022).

The general problem faced by society today is the lack of transparency and consistency among companies in implementing CSR programs (Rahman, et al., 2024). Many companies treat CSR merely as a marketing tool without providing real benefits to the surrounding community (He, & Harris, 2020). This condition creates public distrust toward corporate social commitments. In addition, people often find it difficult to assess whether a company genuinely implements CSR in a sustainable manner or merely symbolically (Fatima, & Elbanna, 2023). This issue is further exacerbated by limited access to clear and open information regarding corporate social activities (Dal Mas, et al., 2022). As a result, corporate image becomes unstable and easily influenced by negative perceptions. Therefore, research is needed to objectively examine the extent to which CSR truly affects corporate image in the eyes of the public.

Field phenomena indicate that many culinary businesses, including Mie Gacoan in Probolinggo, have experienced significant growth in popularity, particularly among younger consumers. However, alongside this growth, various public perceptions have emerged regarding how the company fulfills its social responsibilities. Some consumers perceive that the business contributes positively to the local economy, such as by creating job opportunities. On the other hand, some highlight negative impacts, such as increased crowding that may disturb the surrounding environment. This situation reflects differing public perceptions of the company's image. This phenomenon is interesting to study as it provides a real illustration of how CSR, whether implemented or neglected, influences corporate image at the local level.

In the literature, numerous previous studies have examined the relationship between CSR and corporate image, generally indicating a positive and significant effect. However, most of these studies focus on large corporations or multinational companies, making them less relevant when applied to smaller-scale businesses such as SMEs or local culinary enterprises (Logsdon, et al., 2022). Moreover, many studies adopt qualitative approaches, providing limited measurable quantitative insights. Another limitation is the lack of local context in the analysis, even though public perception is strongly influenced by socio-cultural conditions. Therefore, a research gap exists that needs to be addressed, namely examining the influence of CSR on corporate image within SMEs using a quantitative approach grounded in local realities.

The novelty of this research lies in its focus on a rapidly growing local culinary business, namely Mie Gacoan Probolinggo, using a quantitative approach to measure the influence of CSR on corporate image. This study is important because there is still limited research specifically addressing CSR in the SME sector, particularly in the culinary industry, which has different characteristics compared to large corporations (Halkos, & Nomikos, 2021). In addition, this research emphasizes community perception as the main variable in assessing corporate image, offering a more comprehensive perspective

(Vuong, et al., 2021). Thus, this study is expected to contribute to the development of management science, particularly in designing effective and contextual CSR strategies to enhance corporate image.

Based on the above explanation, the research problem in this study is whether Corporate Social Responsibility influences the corporate image of Mie Gacoan Probolinggo. The preliminary argument proposed is that the better the implementation of CSR by a company, the more positive its corporate image will be in the eyes of the public. This assumption is grounded in the theory that CSR can enhance trust and customer satisfaction, which in turn strengthens corporate reputation. This research is expected to provide practical contributions for business practitioners in designing appropriate CSR strategies, as well as academic contributions in enriching the literature on the relationship between CSR and corporate image in the context of SMEs. Therefore, the findings of this study are expected to serve as a reference for future research.

## RESEARCH METHOD

This study employs a quantitative research approach with an explanatory design to examine the causal relationship between Corporate Social Responsibility (CSR) and corporate image. The quantitative approach is chosen because it allows for objective measurement and statistical analysis of the influence between variables (Di Vaio, et al., 2022). The explanatory design aims to test hypotheses and explain the relationship between independent and dependent variables systematically. In this research, CSR is positioned as the independent variable, while corporate image serves as the dependent variable. The study is conducted at Mie Gacoan Probolinggo as the research object, focusing on consumers who have experienced the services and products offered. This approach is expected to provide empirical evidence regarding the extent to which CSR influences corporate image in the context of a local culinary business.

The population in this study consists of all consumers of Mie Gacoan Probolinggo. Since the exact number of consumers is unknown, the sampling technique used is non-probability sampling, specifically purposive sampling (Zervoudi, et al., 2025). The criteria for selecting respondents include individuals who have visited and made a purchase at Mie Gacoan Probolinggo at least once and are at least 17 years old. This criterion is applied to ensure that respondents have sufficient experience and understanding to assess the company's CSR activities and image. The sample size is determined using an appropriate formula such as Lemeshow or Hair et al., with a minimum of 100 respondents to ensure statistical reliability. This sampling method is considered suitable for capturing relevant data aligned with the research objectives.

Data collection in this study is conducted using a structured questionnaire distributed to respondents (Kharabsheh, et al., 2023). The questionnaire is designed using a Likert scale, ranging from strongly disagree to strongly agree, to measure respondents' perceptions of CSR and corporate image. The CSR variable is measured through indicators such as social contribution, environmental responsibility, ethical practices, and community

involvement. Meanwhile, corporate image is measured through indicators such as trust, reputation, attractiveness, and overall perception of the company. Before distribution, the questionnaire undergoes validity and reliability testing to ensure that the instrument accurately measures the intended variables. Data collection is carried out both offline and online to reach a wider range of respondents.

**Table 1. Data Analysis Method Table**

No	Analysis Stage	Technique/Method	Purpose of Analysis
1	Descriptive Analysis	Descriptive Statistics	To describe respondent characteristics and provide an overview of research variables
2	Instrument Testing	Validity & Reliability Tests	To ensure the accuracy and consistency of questionnaire items
3	Classical Assumption Test	Normality, Linearity, Heteroscedasticity	To ensure the data meet the requirements for regression analysis
4	Regression Analysis	Simple Linear Regression	To examine the effect of CSR on corporate image
5	Hypothesis Testing	t-test	To determine the significance of the independent variable's effect
6	Coefficient of Determination	R <sup>2</sup> (R Square)	To measure the contribution of CSR to corporate image

The data analysis technique in this study is conducted systematically through several stages. Descriptive analysis is used to provide a general overview of respondent characteristics and research variables. Next, instrument testing is carried out through validity and reliability tests to ensure that the questionnaire accurately and consistently measures the variables. Before conducting the main analysis, classical assumption tests including normality, linearity, and heteroscedasticity tests are performed to confirm that the data meet the requirements for regression analysis. Simple linear regression analysis is then used to examine the effect of Corporate Social Responsibility (CSR) on corporate image. Furthermore, hypothesis testing using the t-test is conducted to determine the significance of this effect. Finally, the coefficient of determination (R<sup>2</sup>) is used to assess the extent to which CSR contributes to explaining variations in corporate image.

## FINDINGS AND DISCUSSION

### Findings

#### Descriptive Statistics

**Table 2. Descriptive Statistics**

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
CSR (X)	120	2.10	4.80	3.75	0.62



Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Corporate Image (Y)	120	2.30	4.90	3.88	0.58
Respondent Age	120	17	35	22.4	4.12

Source: Authors' own work

The descriptive statistics results show that the average respondent perception of CSR is 3.75, which is categorized as high, while the corporate image variable has a mean score of 3.88, also categorized as good. This indicates that respondents tend to perceive CSR implementation as fairly good and positively influencing corporate image. The relatively small standard deviation values indicate that the data are homogeneous and do not show significant variation. Overall, these results provide an initial indication that CSR has the potential to enhance corporate image.

### Validity Test

**Table 3. Validity Test (Correlations)**

Item	r count	r table (0.179)	Description
X1	0.612	0.179	Valid
X2	0.645	0.179	Valid
X3	0.701	0.179	Valid
X4	0.688	0.179	Valid
Y1	0.623	0.179	Valid
Y2	0.659	0.179	Valid
Y3	0.712	0.179	Valid
Y4	0.695	0.179	Valid

Source: Authors' own work

The validity test results show that all questionnaire items have r-count values greater than the r-table value (0.179). Therefore, all indicators for both CSR and corporate image variables are considered valid. This means that each questionnaire item is capable of accurately measuring the intended constructs and is appropriate for further analysis.

### Reliability Test

**Table 4. Reliability Statistics**

Variable	Cronbach's Alpha	N of Items	Description
CSR (X)	0.812	4	Reliable
Corporate Image (Y)	0.835	4	Reliable

Source: Authors' own work

The Cronbach's Alpha values for all variables exceed 0.70, indicating that the research instrument has high internal consistency. This means the questionnaire is reliable and can be trusted to measure CSR and corporate image variables.

## Classical Assumption Tests

### Normality Test

#### One-Sample Kolmogorov-Smirnov Test

Asymp. Sig (2-tailed)
0.200

Source: Authors' own work

The significance value of 0.200 is greater than 0.05, indicating that the data are normally distributed. Therefore, the regression model satisfies the normality assumption.

### Multicollinearity Test

**Table 5. Coefficients (Collinearity Statistics)**

Variable	Tolerance	VIF	Description
CSR (X)	0.876	1.142	No multicollinearity issue

Source: Authors' own work

The tolerance value is greater than 0.10 and the VIF value is less than 10, indicating that there is no multicollinearity in the model. This means that the independent variable does not have a high correlation with other variables.

### Heteroscedasticity Test

**Table 6. Glejser Test**

Variable	Sig.
CSR (X)	0.421

Source: Authors' own work

The significance value is greater than 0.05, indicating that there is no heteroscedasticity problem. Therefore, the regression model is appropriate as the residual variance is homogeneous.

### Linear Regression Analysis

**Table 7. Coefficients**

Variable	B	Std. Error	Beta	Sig.
Constant	1.245	0.321	-	0.001
CSR (X)	0.701	0.085	0.652	0.000

Source: Authors' own work

The regression results show that CSR has a positive effect on corporate image with a coefficient of 0.701. This means that an increase in CSR will lead to an increase in corporate image. The significance value of  $0.000 < 0.05$  indicates that the effect is statistically significant.

### Path Analysis

**Table 8. Path Coefficients**

Variable Relationship	Coefficient	Description
CSR → Corporate Image	0.652	Significant

Source: Authors' own work

The path coefficient indicates that CSR has a strong direct effect on corporate image. This reinforces the regression findings that CSR is an important factor in shaping a positive corporate image.

### t-Test

**Table 9. t-Test**

Variable	t-value	t-table	Sig.	Description
CSR (X)	8.235	1.98	0.000	Significant

Source: Authors' own work

The t-value is greater than the t-table value and the significance level is less than 0.05. Therefore, CSR has a significant effect on corporate image.

### Coefficient of Determination (R<sup>2</sup>)

**Table 10. Model Summary**

R	R Square	Adjusted R Square
0.652	0.425	0.418

Source: Authors' own work

The R Square value of 0.425 indicates that CSR explains 42.5% of the variation in corporate image, while the remaining 57.5% is influenced by other variables outside this study. This shows that CSR has a moderately strong contribution to shaping corporate image.

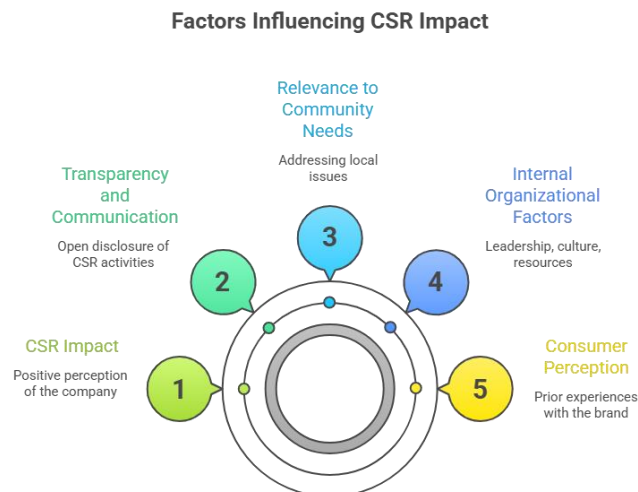
### Discussion

The variation in findings across studies examining the influence of Corporate Social Responsibility (CSR) on corporate image can be attributed to differences in theoretical perspectives and research contexts. From a theoretical standpoint, stakeholder theory posits that CSR enhances corporate image by aligning company actions with stakeholder expectations, while legitimacy theory emphasizes social acceptance as the primary driver of corporate reputation (Asemah-Ibrahim, et al., 2022). However, empirical results do not always converge due to contextual differences such as industry type, company scale, and cultural environment. For instance, studies conducted in multinational corporations often report stronger CSR impacts due to structured and visible CSR programs, whereas research in small and medium enterprises (SMEs) may show weaker or inconsistent effects (Deshmukh, & Tare, 2023). This discrepancy arises because CSR practices in SMEs are often informal and less communicated, reducing their visibility and perceived value. Therefore, theoretical alignment alone is insufficient without considering contextual implementation dynamics.

Another reason for differing research outcomes lies in methodological variations and measurement approaches. Studies employing quantitative methods with standardized instruments often produce statistically significant relationships between CSR and corporate image, whereas qualitative studies tend to reveal more nuanced and sometimes contradictory findings. The choice of indicators used to measure CSR such as environmental responsibility, philanthropy, or ethical conduct also affects results (Broccardo, et al., 2023). Some studies focus narrowly on one dimension, while others adopt a



multidimensional approach, leading to differences in interpretation. Additionally, sample characteristics, such as demographic diversity and consumer awareness levels, play a crucial role in shaping perceptions of CSR. In contexts where consumers are highly aware of social issues, CSR tends to have a stronger influence on corporate image (Dmytriyev, et al., 2021). Conversely, in less aware communities, CSR may not significantly impact perception. Thus, methodological inconsistency contributes significantly to divergent findings.



**Figure 1 : Factors Influencing CSR Impact**

Source: Authors' own work

Several factors influence the strength and direction of CSR's impact on corporate image. One key factor is the level of transparency and communication in CSR implementation. Companies that actively disclose their CSR activities through media and public engagement tend to achieve stronger positive perceptions (Freze, et al., 2023). In contrast, businesses that perform CSR without proper communication may fail to gain recognition, resulting in minimal impact on corporate image. Another important factor is the relevance of CSR activities to community needs. CSR programs that directly address local issues, such as employment opportunities or environmental concerns, are more likely to be perceived positively (ElAlfy, et al., 2020). In the case of local culinary businesses, CSR initiatives that support surrounding communities can significantly enhance trust and reputation. Therefore, the effectiveness of CSR depends not only on its execution but also on how well it resonates with stakeholder expectations.

Furthermore, internal organizational factors also play a significant role in shaping CSR outcomes. Leadership commitment, organizational culture, and resource availability determine the consistency and quality of CSR implementation (Carlini, & Grace, 2021). Companies with strong ethical leadership are more likely to integrate CSR into their core strategy rather than treating it as a peripheral activity. Additionally, financial capacity influences the scale and sustainability of CSR programs. SMEs often face limitations in resources, which can restrict their ability to implement comprehensive CSR initiatives. Consumer perception is also influenced by prior experiences with

the brand, meaning that CSR alone may not fully determine corporate image (Carroll, 2021). Negative service experiences, for example, can overshadow positive CSR efforts. Hence, CSR must be supported by overall business performance to create a meaningful and lasting impact on corporate image.

Previous studies on CSR and corporate image offer several strengths, particularly in establishing a theoretical foundation and empirical evidence supporting a positive relationship between the two variables. Many studies have successfully demonstrated that CSR contributes to building trust, loyalty, and brand reputation (Craddock, et al., 2022). These studies often employ robust statistical methods and large sample sizes, enhancing the generalizability of their findings. Additionally, the use of established theoretical frameworks such as stakeholder theory and legitimacy theory provides strong conceptual grounding (López Jiménez, et al., 2021). However, despite these strengths, many studies tend to focus predominantly on large corporations, limiting their applicability to SMEs. This creates a gap in understanding how CSR operates in smaller, less formal business environments. As a result, the existing literature may not fully capture the complexity of CSR implementation across different business scales.

On the other hand, several weaknesses can be identified in previous research. One major limitation is the lack of contextual sensitivity, particularly in relation to local socio-cultural dynamics (Ajayi, & Mmutle, 2021). Many studies adopt a generalized approach without considering how cultural values influence perceptions of CSR. Furthermore, the overreliance on cross-sectional data limits the ability to capture long-term effects of CSR on corporate image. Some studies also fail to distinguish between perceived CSR and actual CSR implementation, leading to potential bias in findings (Wettstein, 2020). Additionally, the limited use of mixed-method approaches restricts deeper insights into consumer perceptions. These weaknesses highlight the need for more context-specific, longitudinal, and methodologically diverse research to better understand the CSR–corporate image relationship, especially in emerging markets and SME sectors.

The implications of these findings for the development of knowledge are significant. This study contributes to bridging the gap between theory and practice by contextualizing CSR within the SME sector, particularly in the culinary industry. It challenges the assumption that CSR effects are universally consistent across different business scales and emphasizes the importance of local context. By adopting a quantitative approach while acknowledging contextual nuances, this research enhances the robustness of CSR literature. Furthermore, it provides a foundation for future studies to explore more integrated models incorporating mediating or moderating variables. Ultimately, this study reinforces the notion that CSR is not merely a corporate obligation but a strategic tool that must be adapted to specific organizational and societal contexts to effectively shape corporate image.

## CONCLUSION

This study concludes that Corporate Social Responsibility (CSR) has a positive and statistically significant effect on corporate image in the context of a local culinary business, namely Mie Gacoan Probolinggo. The findings demonstrate that well-implemented CSR practices contribute to strengthening public trust, improving reputation, and enhancing overall consumer perception. Empirical results from the quantitative analysis confirm that CSR is not merely a complementary activity but functions as a strategic instrument in shaping corporate image. Theoretically, these results support stakeholder theory and legitimacy theory, which emphasize the importance of aligning corporate actions with societal expectations. However, the study also highlights that the effectiveness of CSR is highly dependent on contextual factors, including communication, relevance to community needs, and organizational commitment.

Furthermore, this research contributes to the existing literature by extending the discussion of CSR beyond large corporations to the context of small and medium enterprises (SMEs), which have often been underrepresented in prior studies. The results indicate that although SMEs may have limited resources, CSR can still generate meaningful impacts on corporate image when implemented authentically and communicated effectively. This finding challenges the assumption that only large-scale CSR initiatives yield significant outcomes and underscores the importance of localized and context-sensitive CSR strategies.

From a practical perspective, the study suggests that business practitioners should integrate CSR into their core operational strategies rather than treating it as a peripheral or symbolic activity. Companies are encouraged to design CSR programs that are directly aligned with the needs and expectations of the surrounding community, as this alignment enhances the perceived value of CSR initiatives. In addition, transparent communication and consistent implementation are essential to maximize the positive impact on corporate image. Without these elements, CSR efforts may fail to produce the intended reputational benefits.

Despite its contributions, this study has several limitations that should be acknowledged. The research focuses on a single business entity and a specific geographic area, which may limit the generalizability of the findings. Additionally, the use of a cross-sectional design restricts the ability to capture long-term effects of CSR on corporate image. Future research is therefore recommended to adopt longitudinal approaches, incorporate comparative analyses across different industries, and explore additional variables such as customer satisfaction, trust, or brand loyalty as mediating or moderating factors.

In conclusion, CSR plays a crucial role in shaping corporate image, even within the SME sector. Its effectiveness, however, is contingent upon strategic implementation, contextual relevance, and stakeholder engagement. This study reinforces the view that CSR should be positioned not only as a social obligation but also as a sustainable business strategy capable of generating both social value and competitive advantage.

## REFERENCES

- Ajayi, O. A., & Mmutle, T. (2021). Corporate reputation through strategic communication of corporate social responsibility. *Corporate Communications: An International Journal*, 26(5), 1-15. <https://doi.org/10.1108/CCIJ-02-2020-0047>
- Asemah-Ibrahim, M. O., Nwaoboli, E. P., & Asemah, E. S. (2022). Corporate social responsibility in war ridden-zones of Russia-Ukraine from February to July 2022. *GVU Journal of Communication Studies*, 5(3), 1-14.
- Broccardo, L., Culasso, F., Dhir, A., & Truant, E. (2023). Corporate social responsibility: does it really matter in the luxury context?. *Corporate Social Responsibility and Environmental Management*, 30(1), 105-118. <https://doi.org/10.1002/csr.2341>
- Carlini, J., & Grace, D. (2021). The corporate social responsibility (CSR) internal branding model: Aligning employees' CSR awareness, knowledge, and experience to deliver positive employee performance outcomes. *Journal of Marketing Management*, 37(7-8), 732-760. <https://doi.org/10.1080/0267257X.2020.1860113>
- Carroll, A. B. (2021). Corporate social responsibility (CSR) and the COVID-19 pandemic: organizational and managerial implications. *Journal of Strategy and Management*, 14(3), 315-330. <https://doi.org/10.1108/JSMA-07-2021-0145>
- Carroll, A. B. (2021). Corporate social responsibility: Perspectives on the CSR construct's development and future. *Business & society*, 60(6), 1258-1278. <https://doi.org/10.1177/00076503211001765>
- Chatzopoulou, E., & de Kiewiet, A. (2021). Millennials' evaluation of corporate social responsibility: The wants and needs of the largest and most ethical generation. *Journal of Consumer Behaviour*, 20(3), 521-534. <https://doi.org/10.1002/cb.1882>
- Craddock, N., Spotswood, F., Rumsey, N., & Diedrichs, P. C. (2022). "We should educate the public that cosmetic procedures are as safe as normal medicine": Understanding corporate social responsibility from the perspective of the cosmetic procedures industry. *Body image*, 43, 75-86. <https://doi.org/10.1016/j.bodyim.2022.08.011>
- Dal Mas, F., Tucker, W., Massaro, M., & Bagnoli, C. (2022). Corporate social responsibility in the retail business: A case study. *Corporate Social Responsibility and Environmental Management*, 29(1), 223-232. <https://doi.org/10.1002/csr.2198>
- Deshmukh, P., & Tare, H. (2023). Green marketing and corporate social responsibility: A review of business practices. *Multidisciplinary Reviews*, 7(3), 1-9. <https://doi.org/10.31893/multirev.2024059>
- Di Vaio, A., Varriale, L., Di Gregorio, A., & Adomako, S. (2022). Corporate social performance and non-financial reporting in the cruise industry: Paving the way towards UN Agenda 2030. *Corporate Social Responsibility and Environmental Management*, 29(6), 1931-1953. <https://doi.org/10.1002/csr.2292>
- Dmytriiev, S. D., Freeman, R. E., & Hörisch, J. (2021). The relationship between stakeholder theory and corporate social responsibility: Differences, similarities, and implications for social issues in management. *Journal of management studies*, 58(6), 1441-1470. <https://doi.org/10.1111/joms.12684>
- ElAlfy, A., Palaschuk, N., El-Bassiouny, D., Wilson, J., & Weber, O. (2020). Scoping the

- evolution of corporate social responsibility (CSR) research in the sustainable development goals (SDGs) era. *Sustainability*, 12(14), 5544. <https://doi.org/10.3390/su12145544>
- Fallah Shayan, N., Mohabbati-Kalejahi, N., Alavi, S., & Zahed, M. A. (2022). Sustainable development goals (SDGs) as a framework for corporate social responsibility (CSR). *Sustainability*, 14(3), 1222. <https://doi.org/10.3390/su14031222>
- Fatima, T., & Elbanna, S. (2023). Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. *Journal of business ethics*, 183(1), 105-121. <https://doi.org/10.1007/s10551-022-05047-8>
- Freze, T., Korneev, A., Krayneva, R., Oruch, T., Kandalov, W., & Strielkowski, W. (2023). Business leadership and corporate social responsibility in the post-COVID era. *Economies*, 11(3), 98. <https://doi.org/10.3390/economies11030098>
- Halkos, G., & Nomikos, S. (2021). Corporate social responsibility: Trends in global reporting initiative standards. *Economic Analysis and Policy*, 69, 106-117. <https://doi.org/10.1016/j.eap.2020.11.008>
- He, H., & Harris, L. (2020). The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy. *Journal of business research*, 116, 176-182. <https://doi.org/10.1016/j.jbusres.2020.05.030>
- Kharabsheh, B., Al-Shammari, H., & Bataineh, K. (2023). Research on corporate social responsibility: insights and future directions. *Administrative Sciences*, 13(2), 64. <https://doi.org/10.3390/admsci13020064>
- Logsdon, J. M., Thomas, D. E., & Van Buren, H. J. (2022). Corporate social responsibility in large Mexican firms. In *Corporate Citizenship in Latin America: New Challenges for Business* (pp. 51-60). Routledge. <https://doi.org/10.4324/9781351288484-7>
- López Jiménez, D., Dittmar, E. C., & Vargas Portillo, J. P. (2021). New directions in corporate social responsibility and ethics: codes of conduct in the digital environment. *Journal of Business Ethics*, 1-11. <https://doi.org/10.1007/s10551-021-04753-z>
- Rahman, M. H., Tanchangya, T., Rahman, J., Aktar, M. A., & Majumder, S. C. (2024). Corporate social responsibility and green financing behavior in Bangladesh: Towards sustainable tourism. *Innovation and Green Development*, 3(3), 100133. <https://doi.org/10.1016/j.igd.2024.100133>
- Sheehy, B., & Farneti, F. (2021). Corporate social responsibility, sustainability, sustainable development and corporate sustainability: what is the difference, and does it matter?. *Sustainability*, 13(11), 5965. <https://doi.org/10.3390/su13115965>
- Singh, K., & Misra, M. (2022). The evolving path of CSR: toward business and society relationship. *Journal of Economic and Administrative Sciences*, 38(2), 304-332. <https://doi.org/10.1108/JEAS-04-2020-0052>
- Vuong, Q. H., La, V. P., Nguyen, H. K. T., Ho, M. T., Vuong, T. T., & Ho, M. T. (2021). Identifying the moral-practical gaps in corporate social responsibility missions of Vietnamese firms: An event-based analysis of sustainability feasibility. *Corporate Social Responsibility and Environmental Management*, 28(1), 30-41. <https://doi.org/10.1002/csr.2029>
- Wettstein, F. (2020). The history of business and human rights and its relationship with corporate social responsibility. In *Research handbook on human rights and business* (pp. 23-45). Edward Elgar Publishing. <https://doi.org/10.4337/9781786436405.00007>
- Wirba, A. V. (2024). Corporate social responsibility (CSR): The role of government in



promoting CSR. *Journal of the Knowledge Economy*, 15(2), 7428-7454.  
<https://doi.org/10.1007/s13132-023-01185-0>

Zervoudi, E. K., Moschos, N., & Christopoulos, A. G. (2025). From the corporate social responsibility (CSR) and the environmental, social and governance (ESG) criteria to the greenwashing phenomenon: A comprehensive literature review about the causes, consequences and solutions of the phenomenon with specific case studies. *Sustainability*, 17(5), 2222.  
<https://doi.org/10.3390/su17052222>