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DEFINING CORPORATE SOCIAL RESPONSIBILITY (CSR) PRACTICES: A MULTIDIMENSIONAL FRAMEWORK OF COMPLIANCE, STAKEHOLDER ENGAGEMENT, STRATEGIC VALUE, AND CULTURAL SENSITIVITY

ВИЗНАЧЕННЯ ПРАКТИК КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ (КСВ): БАГАТОВИМІРНА РАМКА ВІДПОВІДНОСТІ, ЗАЛУЧЕННЯ ЗАЦІКАВЛЕНИХ СТОРІН, СТРАТЕГІЧНОЇ ЦІННОСТІ ТА КУЛЬТУРНОЇ ЧУТЛИВОСТІ

Purpose: This study aims to establish a comprehensive framework for defining Corporate Social Responsibility (CSR) practices, recognizing the multi-layered approaches that companies adopt to meet legal standards, address stakeholder expectations, create strategic value, and align with cultural norms. The paper explores how distinct CSR models contribute unique perspectives that shape the broader understanding and implementation of CSR in corporate contexts. Design/methodology/approach: The study synthesizes insights from academic literature, categorizing CSR practices into four core approaches: compliance-oriented, stakeholder-centered, strategic value-driven, and culturally-embedded. Each model is examined for its defining attributes and practical implications, highlighting the diversity of CSR practices across industries and cultural contexts. Findings: Results indicate that CSR practices serve different purposes depending on the company's strategic objectives and socio-cultural setting. Compliance-oriented CSR is reactive and legally driven, primarily focused on regulatory adherence. Stakeholder-centered CSR emphasizes ethical responsibility to various stakeholders. Strategic value-driven CSR integrates social goals with business strategy, enhancing corporate reputation and risk management. Lastly, culturally-embedded CSR reflects local norms and national policies, particularly in non-Western contexts. Research limitations/implications: This conceptual framework, while broad, may require further empirical validation across specific industries and regions to capture the full extent of CSR practices. Practical implications: Understanding the varied dimensions of CSR can guide corporations in choosing a balanced approach that aligns with their objectives, stakeholder expectations, and cultural setting. Originality/value: This study provides a holistic view of CSR practices, advocating for an integrative approach that balances compliance, stakeholder interests, strategic goals, and cultural relevance for sustainable corporate responsibility.
Key words: *Corporate Social Responsibility (CSR), CSR practices, Compliance-oriented CSR, Stakeholder engagement, Strategic CSR, Cultural alignment.*

Мета: це дослідження спрямоване на створення комплексної структури для визначення практик корпоративної соціальної відповідальності (КСВ), визначаючи багаторівневі підходи, які компанії застосовують для дотримання правових норм, задоволення очікувань зацікавлених сторін, створення стратегічної цінності та узгодження з культурними нормами. У статті досліджується, як окремі моделі КСВ формують унікальні перспективи, що впливають на ширше розуміння та впровадження КСВ у корпоративному контексті. Дизайн/методологія/підходи: дослідження синтезує результати академічної літератури,

класифікуючи практики КСВ на чотири основні підходи: орієнтований на відповідність, орієнтований на зацікавлених сторін, спрямований на стратегічну цінність та орієнтований на культурні особливості. Кожну модель розглянуто через її визначальні характеристики та практичні наслідки, що підкреслює різноманітність практик КСВ в різних галузях та культурних контекстах. **Результати:** *результати показують, що практики КСВ мають різні цілі залежно від стратегічних завдань компанії та соціокультурного середовища. Орієнтована на відповідність КСВ є реактивною та обумовленою правовими вимогами, зосереджуючись на дотриманні нормативів. КСВ, орієнтована на зацікавлених сторін, підкреслює етичну відповідальність перед різними зацікавленими сторонами. КСВ, спрямована на стратегічну цінність, інтегрує соціальні цілі в бізнес-стратегію, покращуючи корпоративну репутацію та управління ризиками. Нарешті, КСВ, орієнтована на культурні особливості, відображає місцеві норми та національну політику, особливо в контексті незахідних країн.* **Обмеження дослідження/перспективи:** *ця концептуальна структура, хоча й широка, може потребувати подальшої емпіричної валідації у певних галузях та регіонах для повного охоплення практик CSR.* **Практичні наслідки:** *розуміння різноманітних вимірів КСВ може допомогти корпораціям обрати збалансований підхід, що узгоджується з їхніми цілями, очікуваннями зацікавлених сторін та культурним середовищем.* **Оригінальність/цінність:** *це дослідження надає цілісне уявлення про практики CSR, закликаючи до інтегрованого підходу, що збалансовує відповідність, інтереси зацікавлених сторін, стратегічні цілі та культурну релевантність для стійкої корпоративної відповідальності.*

Ключові слова: Корпоративна соціальна відповідальність (КСВ), практики КСВ, КСВ, орієнтована на відповідність, залучення зацікавлених сторін, стратегічна КСВ, культурна адаптація.

Introduction. Corporate Social Responsibility (CSR) has evolved into a critical pillar of modern business management, reflecting the expanding societal and regulatory expectations placed on organizations across diverse industries (Pasko et al., 2023). Traditionally viewed as supplementary to core business functions, CSR has progressively become embedded within strategic frameworks, where it serves not only as a mechanism for risk mitigation but also as a driver for sustainable growth and competitive advantage.

Despite the widespread adoption of CSR, the concept remains heterogeneous in its definitions, interpretations, and applications. A thorough examination reveals that CSR practices can be generally categorized into four primary approaches: compliance-oriented, stakeholder-centered, strategic value-driven, and culturally embedded (Huang et al., 2024; Pasko et al., 2021, 2022, 2024). Each of these frameworks brings distinct operational priorities and outcomes, influenced by varying regulatory requirements, market expectations, and cultural norms.

This paper aims to dissect these four distinct CSR approaches, analyzing their foundational principles, operational implications, and areas of overlap and divergence. Through a comparative analysis, this study seeks to clarify how each CSR framework serves different corporate objectives and societal needs, providing insights into how companies can adopt a more holistic and adaptive approach to CSR that not only satisfies regulatory and stakeholder demands but also maximizes strategic and cultural relevance.

1. Results and Analysis. Corporate Social Responsibility (CSR) has become an integral part of contemporary business practices, reflecting the evolving expectations of society, government regulations, and global sustainability goals. Despite the growing prominence of CSR, there remains considerable variation in how CSR practices are defined, understood, and implemented across different industries and cultural contexts (Nirino et al., 2021). The complexity and diversity of these practices are rooted in the distinct goals and values that each definition seeks to prioritize - whether they emphasize regulatory compliance, stakeholder interests, strategic business value, or alignment with local cultural norms.

Thus, four approaches to defining the practice of corporate social responsibility can be distinguished, namely: Compliance-Oriented CSR Practices, Stakeholder-Centered CSR Practices, Strategic and Value-Driven CSR Practices and Culturally-Embedded CSR Practices (Table 1).

Compliance-Oriented CSR Practices. The compliance-oriented approach to defining Corporate Social Responsibility (CSR) practices offers both significant advantages and limitations. This perspective, centered on adherence to regulatory standards and public expectations, views CSR as a framework for ensuring that companies meet legal requirements and satisfy external demands.

On the positive side, compliance-oriented CSR practices provide a structured, standardized framework for companies to operate responsibly (Eliwa et al., 2023). By focusing on regulatory adherence, these practices encourage businesses to meet clearly defined criteria for responsible behavior, ensuring that minimum standards of environmental, social, and governance (ESG) practices are upheld. This structure helps to mitigate risks by compelling organizations to address potential social or environmental concerns proactively, thereby reducing the likelihood of legal disputes or public backlash. Compliance-driven CSR also establishes accountability within the corporate structure, as meeting regulatory requirements often necessitates clear documentation and periodic reporting. These measures not only promote transparency but also enhance stakeholder trust, as external audiences are assured that the company is operating within defined legal and ethical boundaries.

Moreover, the compliance-oriented approach serves as an accessible entry point into CSR for

companies that may not yet be ready or able to adopt more comprehensive CSR strategies. For smaller organizations or those in the early stages of CSR adoption, compliance-oriented practices can provide a manageable starting point, allowing them to gradually build their capacity for social responsibility while meeting baseline requirements. This incremental approach can be especially beneficial in industries where CSR standards are newly emerging or where regulatory requirements provide much-needed guidance in the absence of well-established practices (Nirino et al., 2021).

However, the compliance-oriented CSR approach is not without its limitations. One primary drawback is its reactive nature; companies engaging in CSR solely for compliance purposes are often motivated by external pressures rather than a genuine commitment to social or environmental goals (Liu et al., 2023). This can result in a "check-the-box" mentality, where the primary objective is to avoid penalties or reputational damage rather than to make a meaningful impact. As such, compliance-driven CSR may lack the proactive, innovative spirit that characterizes more strategic or value-driven CSR models. This approach may thus limit a company's potential to address broader societal needs or to differentiate itself as a leader in social responsibility, as it remains constrained by the minimum standards rather than pushing for more transformative practices.

Thus, the compliance-oriented approach to CSR provides a reliable, structured framework for responsible business practices that can enhance accountability and reduce operational risks. However, its limitations, including its reactive nature, potential narrowness, and reliance on fluctuating regulatory standards, suggest that it may fall short of fostering a comprehensive, genuine commitment to social responsibility. For companies aiming to establish themselves as leaders in CSR, a compliance-oriented model may serve as an important foundation but is often insufficient on its own. Balancing compliance with a more proactive, value-driven CSR strategy may offer a more effective path toward sustainable, impactful corporate responsibility.

Stakeholder-Centered CSR Practices. The stakeholder-centered approach to Corporate Social Responsibility (CSR) practices is rooted in the belief that businesses should actively consider the interests and expectations of a broad range of stakeholders, including customers, employees, investors, and communities (Zhang et al., 2022). This approach, supported by the foundational work of Freeman (1984) (R. E. Freeman, 1984) and more recent studies (Dmytriyev et al., 2021; E. Freeman et al., 2020; R. E. Freeman et al., 2010; Harrison et al., 2020), positions CSR as a framework for creating value that extends beyond shareholders to encompass all individuals and groups impacted by corporate activities. By prioritizing ethical business conduct, employee welfare, and environmental sustainability, stakeholder-centered CSR practices aim to foster trust, improve corporate transparency,

Table 1

Approaches to definitions of CSR Practices by various frameworks *

Approach	Sources	Core Elements
Compliance-Oriented CSR Practices	Various sources emphasize CSR practices as frameworks for aligning with regulatory standards and meeting stakeholder demands	This perspective defines CSR practices as a compliance-oriented strategy focused on ensuring adherence to legal standards and public expectations. Key practices include environmental reporting, labor rights assurance, and transparency in operations. Compliance-driven CSR practices often reflect an organization's response to external pressures rather than voluntary commitment
Stakeholder-Centered CSR Practices	Stakeholder theory suggests that CSR practices are actions organizations undertake to address the interests and expectations of various stakeholders, including customers, employees, investors, and communities	This definition highlights CSR practices as initiatives aimed at creating value for all stakeholders, emphasizing ethical business conduct, employee welfare, and environmental sustainability. Such practices are integrated into business strategies to build trust and strengthen stakeholder relationships
Strategic and Value-Driven CSR Practices	Literature on strategic CSR views these practices as integral components of a firm's competitive strategy, where CSR is used to build brand reputation, mitigate risks, and drive sustainable growth	CSR practices in this context are proactive and embedded in the company's core strategy. They include sustainability initiatives, community engagement, and responsible supply chain management, often with a focus on long-term benefits rather than short-term gains
Culturally-Embedded CSR Practices	Culturally-specific studies, particularly in non-Western contexts like China, reveal CSR practices as shaped by local norms, values, and government policies	This approach defines CSR practices as being deeply embedded in cultural expectations and national priorities. Practices include respect for social harmony, national development goals, and compliance with local environmental policies. This framework reflects a blend of voluntary and mandated responsibilities aligned with socio-political values

* - compiled and prepared by the author based on literary sources

and strengthen relationships across various societal sectors. While this approach offers a compelling vision for responsible corporate engagement, it also presents certain limitations and challenges that need careful consideration.

One of the most significant advantages of the stakeholder-centered approach to CSR is its emphasis on inclusivity and ethical responsibility. By addressing the diverse needs of stakeholders, this approach encourages businesses to adopt sustainable practices that benefit a wider community. Companies that follow this model often implement policies that prioritize employee well-being, such as fair wages, safe working conditions, and opportunities for professional development (R. E. Freeman et al., 2010). Moreover, the focus on environmental sustainability prompts companies to reduce waste, lower emissions, and invest in renewable resources, thus contributing positively to ecological preservation. This commitment to ethical and sustainable practices not only enhances the company's public image but also builds long-term trust among stakeholders, creating a loyal customer base and a supportive workforce (Dmytriyev et al., 2021).

Another advantage is that stakeholder-centered CSR can improve corporate resilience and adaptability. By maintaining a continuous dialogue with stakeholders, companies are better positioned to respond to societal changes, emerging environmental challenges, and evolving consumer preferences. This adaptability can lead to enhanced innovation as businesses actively seek new solutions to meet stakeholder needs. Furthermore, companies that prioritize stakeholder engagement may experience reduced risks related to public backlash or regulatory scrutiny, as proactive CSR efforts can help them address potential criticisms or legal requirements before they escalate (Dmytriyev et al., 2021).

However, the stakeholder-centered approach to CSR is not without challenges. A major limitation is the potential difficulty in balancing conflicting stakeholder interests (Dmytriyev et al., 2021). In practice, the diverse expectations of stakeholders-such as profit expectations from investors, wage concerns from employees, and product affordability demands from customers-can be challenging to reconcile. Companies may face pressure to prioritize one group over another, leading to potential dissatisfaction and accusations of favoritism (Harrison et al., 2020). This conflict can complicate decision-making processes and sometimes hinder the company's ability to act efficiently, especially when addressing urgent or complex social and environmental issues.

Therefore, the stakeholder-centered approach to CSR offers a robust framework for promoting ethical conduct, sustainability, and community engagement within the corporate sector. Its focus on creating shared value aligns with the increasing public demand for businesses to act responsibly and inclusively. However, the approach also presents notable challenges, including balancing competing interests, avoiding superficial engagement, and managing resource demands. For companies to successfully adopt stakeholder-centered CSR, they must carefully navigate these complexities, ensuring that their practices are not only aligned with stakeholder needs but are also sustainable, transparent, and integral to the organization's strategic goals.

Strategic and Value-Driven CSR Practices. The Strategic and Value-Driven CSR Approach to defining Corporate Social Responsibility (CSR) practices positions CSR not merely as a compliance measure but as an integral part of a firm's competitive advantage. This approach, as highlighted in literature by Porter and Kramer (2006) and further supported, views CSR practices as key drivers of brand reputation, risk mitigation, and sustainable growth (Porter & Kramer, 2006).Unlike reactive or compliance-focused CSR, strategic CSR practices are proactive, aligning social and environmental initiatives with business goals to foster long-term value (Carroll & Shabana, 2010; Nandi et al., 2022; Porter & Kramer, 2006; Rubio-Andrés et al., 2022; Taghipour et al., 2022; Werther & Chandler, 2005). This perspective on CSR has clear advantages as well as potential limitations that merit careful examination.

A significant advantage of the strategic and value-driven approach is that it positions CSR as a means to enhance brand reputation and build consumer trust (Werther & Chandler, 2005). By integrating CSR into core business operations, firms demonstrate a commitment to social and environmental issues, which can resonate strongly with increasingly conscientious consumers. Companies that prioritize CSR as part of their identity are often perceived as ethical, responsible, and aligned with societal values, contributing to a stronger and more resilient brand image. This brand positioning not only attracts loyal customers but also differentiates the company from competitors, offering a valuable competitive edge in markets where consumers place high value on corporate responsibility (Nandi et al., 2022).

However, despite its advantages, the strategic CSR approach has potential downsides. One criticism is that it can lead to "greenwashing," where companies prioritize the appearance of social responsibility over actual impact. When CSR is used solely as a strategic tool to boost brand image, companies may implement minimal changes or avoid addressing fundamental issues, creating a superficial commitment to social responsibility. This gap between CSR rhetoric and genuine practice can lead to consumer skepticism and ultimately harm a company's credibility. Greenwashing risks not only erode trust but also attract scrutiny from regulators, especially as standards for transparent and substantive CSR disclosures continue to evolve (Nandi et al., 2022; Taghipour et al., 2022).

Thus, while the strategic and value-driven approach to CSR practices offers distinct benefits in brand enhancement, risk mitigation, and innovation, it is not without challenges. The risk of greenwashing and the tendency to prioritize profitable CSR activities over those with immediate social impact suggest that companies must carefully balance strategic gains with genuine social contributions. For CSR

to be truly effective, it must transcend mere brand strategy, embracing initiatives that align with societal expectations and foster authentic, measurable change. This nuanced approach can ensure that strategic CSR not only supports business objectives but also fulfills its intended role as a driver of positive societal and environmental outcomes.

Culturally-Embedded CSR Practices. The culturally-embedded approach to defining Corporate Social Responsibility (CSR) practices offers a distinct perspective by anchoring CSR within the specific cultural, social, and political environment of a region. This approach emphasizes the adaptation of CSR to reflect local norms, values, and government policies, making it particularly relevant in non-Western contexts like China, where national priorities, social harmony, and environmental policies play a significant role in shaping corporate actions (Steindl, 2021). While this perspective provides valuable insights into the integration of CSR within culturally distinct environments, it also brings forth both advantages and limitations, which warrant careful consideration.

One of the main advantages of the culturally-embedded approach is its sensitivity to local values and priorities, which can foster greater public acceptance and support for CSR initiatives (Steindl, 2021). In societies with strong collectivist values, such as China, where Confucian principles emphasize social harmony and respect for authority, CSR practices aligned with these values may resonate more deeply with the public and stakeholders (Huang et al., 2024). This alignment not only enhances the perceived legitimacy of CSR initiatives but also facilitates smoother implementation, as the practices are attuned to the cultural expectations of the community. By incorporating elements such as national development goals and local environmental policies, culturally-embedded CSR can strengthen a company's relationship with its local community, potentially leading to a stronger corporate reputation and enhanced trust from the public (Huang et al., 2024).

However, this approach also presents certain limitations. A key challenge lies in the risk of CSR becoming overly reactive to government agendas, which may limit the scope of corporate responsibility to those areas prioritized by the state rather than broader societal needs. In such cases, companies may prioritize government-aligned CSR initiatives over other important issues, potentially neglecting areas like labor rights or human rights, which may not be emphasized by national policies (Ervits, 2021). This alignment could inadvertently narrow the focus of CSR practices, reducing the breadth of corporate responsibility to fit within the confines of state-driven objectives. As a result, CSR might be perceived as a tool for compliance rather than as a genuine commitment to social welfare and ethical business conduct.

Another limitation of the culturally-embedded approach is the potential for CSR practices to serve as symbolic gestures rather than substantive contributions to societal well-being (Wan et al., 2024). In contexts where CSR is closely linked to compliance with government mandates, there is a risk that companies may adopt CSR initiatives primarily for reputational or regulatory purposes, without a strong commitment to their underlying social or environmental goals. This phenomenon, often referred to as "symbolic CSR," can undermine the credibility of CSR practices and diminish public trust, particularly if stakeholders perceive these actions as superficial or insincere (Emma & Jennifer, 2021). Additionally, in highly politicized environments, culturally-embedded CSR practices may reflect the government's priorities more than the broader public's interests, which could further weaken their social impact (Pret et al., 2016).

Therefore, the culturally-embedded approach to CSR practices offers a valuable framework for understanding how local norms, values, and government policies shape corporate responsibility, particularly in non-Western contexts (Abeydeera et al., 2016). This approach enables companies to build trust and legitimacy within local communities by aligning with cultural expectations and national objectives. However, it also poses challenges, including potential limitations in addressing broader social needs, the risk of superficial CSR efforts, and difficulties for MNCs in maintaining consistent practices across regions. While the culturally-embedded approach provides important insights into the role of culture in CSR, companies must carefully balance local adaptation with substantive, globally aligned CSR commitments to ensure both authenticity and efficacy in their social responsibility efforts.

In defining CSR practices, it is essential to incorporate elements from all four approaches-compliance-oriented, stakeholder-centered, strategic, and culturally-embedded-as each provides unique insights that enrich the concept. A comprehensive definition should reflect the regulatory alignment and accountability emphasized by compliance, address the ethical obligations to stakeholders that foster trust and engagement, integrate the strategic value that drives sustainable growth and resilience, and adapt to cultural and regional specifics that enhance local relevance and legitimacy. Therefore, we believe that Corporate Social Responsibility (CSR) practices refer to the set of systematic, strategic, and culturally-sensitive actions (policies, and commitments) that organizations undertake to address their ethical, social, and environmental responsibilities.

CSR practices encompass a compliance-oriented approach that ensures alignment with legal and regulatory standards, a stakeholder-centered approach that addresses the needs and expectations of diverse groups, and a value-driven orientation that integrates these actions into the core strategic framework of the organization. In culturally distinct contexts, such as China, CSR practices may also reflect specific societal values and government priorities, ensuring that these responsibilities resonate with local norms and contribute to sustainable national development. We believe, that this comprehensive

> **Corporate Social Responsibility (CSR) practice** is the set of systematic, strategic, and culturally-sensitive actions (policies, and commitments) that organizations undertake to address their ethical, social, and environmental responsibilities.

Figure 1. The working definition of CSR PRACTICE, which is proposed in the work

definition underscores CSR practices as a dynamic and multi-dimensional framework, integrating regulatory compliance, stakeholder engagement, strategic value creation, and cultural alignment to support sustainable corporate conduct.

Discussions and conclusions. The findings of this study underscore the multifaceted nature of Corporate Social Responsibility (CSR) and the importance of a comprehensive approach that integrates compliance, stakeholder engagement, strategic value, and cultural sensitivity. Through examining four primary CSR approaches-compliance-oriented, stakeholder-centered, strategic value-driven, and culturally embedded-this research contributes a nuanced framework that captures the diversity of CSR practices in corporate environments.

Discussion. Each CSR approach provides distinct insights and value. The compliance-oriented model highlights the foundational role of regulatory adherence, underscoring CSR as a means of ensuring minimum legal standards and mitigating risks. This model is especially pertinent in heavily regulated industries, where compliance serves as a fundamental baseline for corporate responsibility. However, its limitations are evident in its reactive nature, as firms may lack proactive engagement and innovation, which are increasingly demanded by stakeholders seeking authentic commitment to social and environmental impact.

The stakeholder-centered approach broadens CSR by emphasizing the ethical obligations businesses have toward various stakeholders. By fostering trust and building relationships, this approach supports long-term corporate resilience. Yet, challenges arise from the complexity of balancing diverse and, at times, conflicting stakeholder interests. This complexity can complicate decision-making, especially when resources are limited or when conflicting priorities must be addressed simultaneously.

The strategic value-driven approach reframes CSR as an integral part of a company's competitive advantage, where CSR initiatives are directly aligned with core business objectives. This model offers distinct advantages in enhancing brand reputation, fostering customer loyalty, and attracting investment. However, strategic CSR also faces the risk of "greenwashing," where companies may overemphasize the appearance of responsibility while making minimal actual impact. The credibility of CSR thus depends on an organization's ability to align its strategic CSR efforts with genuine social contributions that yield measurable outcomes.

Finally, the culturally embedded approach brings a unique perspective by adapting CSR practices to reflect local cultural norms and values. This is particularly relevant in non-Western contexts, where national policies and societal values may diverge from standard Western CSR frameworks. Although culturally embedded CSR enhances community acceptance and relevance, it poses challenges for multinational corporations (MNCs), which must balance local adaptation with global consistency in CSR standards. Furthermore, this approach risks becoming overly aligned with government agendas, potentially limiting the scope of CSR to state-driven priorities rather than broader societal needs.

Conclusions. This study concludes that a holistic approach to CSR, one that integrates elements from all four models, is essential for fostering genuine and impactful corporate responsibility. By combining compliance with stakeholder engagement, strategic alignment, and cultural sensitivity, companies can develop CSR strategies that not only satisfy regulatory and stakeholder expectations but also contribute to long-term organizational resilience and societal impact. Such a balanced approach allows for flexibility, enabling firms to adapt their CSR practices to meet both internal and external demands effectively.

Moreover, as global challenges and societal expectations continue to evolve, companies must avoid a "one-size-fits-all" approach to CSR. Rather, organizations should prioritize adaptive CSR strategies that are responsive to the specific needs of their operating environments, while remaining aligned with overarching principles of sustainability and ethical responsibility. Future research may benefit from exploring how companies in various sectors implement and integrate these CSR models and examining the empirical outcomes associated with different combinations of CSR practices.

In sum, this study provides a multidimensional framework that encourages companies to approach CSR not as a single entity but as a dynamic, adaptable concept. By embracing a comprehensive, integrative model of CSR, companies can better navigate the complexities of modern business environments, achieving both social legitimacy and competitive advantage while contributing positively to global sustainability goals.

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