

INTEGRATING CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY: A SCIENTOMETRIC ANALYSIS OF EVOLVING RESEARCH TRENDS AND THEORETICAL FRAMEWORKS

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Abstract

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This study focuses on two key concepts: corporate social responsibility (CSR) and corporate sustainability (CS). In recent decades, the relevance and relationship between these concepts have garnered significant attention in research (Ashrafi et al., 2018; Sánchez-Teba et al., 2021). A scientometric analysis was conducted using VOSviewer software, with data collected from the Scopus database without limiting the observation period. This study aims to summarize trends and developments that can promote the integration of CSR and sustainability to enhance scientific knowledge in this field. The results indicate that the first publication on CSR and sustainability emerged in 1994, with a peak in 2021 showing the highest number of publications. Research in this field is still dominated by developed countries such as the United States, the United Kingdom, Spain, and Italy, highlighting significant opportunities for developing countries (International Monetary Fund [IMF], 2021). The three main theories underlying CSR and sustainability studies are institutional theory, legitimacy theory, and stakeholder theory. The research underscores the importance of integrating CSR and CS into corporate strategies to meet societal expectations and foster long-term organizational legitimacy and competitiveness.

Keywords: Corporate Social Responsibility, Sustainability, Scientometric Analysis

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1. INTRODUCTION

As scientific knowledge evolves, substantial changes occur within the corporate environment, particularly concerning the meaning of business social responsibility (Whait et al., 2018). Companies have shifted their focus from solely seeking shareholder

profit to investigating societal evaluations of corporate social responsibility (CSR) and the sustainability of corporate actions and decisions. Therefore, companies must analyze and integrate the needs and well-being of stakeholders into their objectives (Sánchez-Teba et al., 2021). The triple bottom line (Elkington, 1998) serves as a relevant

theoretical framework for this approach, emphasizing the balance between economic (profit), social (people), and environmental (planet) considerations.

In this context, CSR involves a sustained commitment by businesses to act ethically by enhancing the quality of life of employees, local communities, and society at large (Col & Patel, 2019; Davis et al., 2016; Farhan, 2024; Nimani et al., 2022; So, 2021; Suhartati et al., 2024). The production and management of information related to ethics and social responsibility are now seen as implicit components of the social contract between companies and society (Whait et al., 2018). Failure to fulfill these social obligations can lead to a loss of legitimacy, potentially harming the organization's credibility (Deegan, 2002). By applying the triple bottom line framework, companies can develop business strategies that focus not only on economic growth but also on social and environmental impacts.

Ashrafi et al. (2018) indicate that more organizations produce reports and implement sustainable practices. In addition to evaluating environmental risks and conditions, companies are beginning to explore the convergence of CSR and sustainability. Although research on CSR and sustainability has advanced significantly, there are still gaps in distinguishing and integrating these concepts. Previous studies often fail to clearly define CSR and corporate sustainability (CS), leading to ambiguity in implementation and reporting (Sánchez-Teba et al., 2021).

This study aims to address these gaps by presenting a scientometric analysis of CSR and sustainability research trends and highlighting the main theories and frameworks underlying these concepts. The research objectives are framed by the following research questions:

RQ1: How has CSR and sustainability research evolved over the past three decades?

RQ2: What theoretical frameworks are most influential in shaping CSR and sustainability practices?

RQ3: How can CSR be integrated with CS to meet societal expectations and enhance business legitimacy and long-term competitiveness?

The relevance of this research lies in bridging the gap between theory and practice in CSR and sustainability. This study offers valuable insights for academics, business practitioners, and policymakers who seek a deeper understanding of the evolution and integration of CSR and sustainability in modern business contexts. By mapping research trends and identifying key theories influencing CSR and sustainability practices, this study helps companies design strategies that are not only financially beneficial but also socially and environmentally impactful.

The results of this study show a significant increase in the number of publications on CSR and sustainability over the last decade. Developed countries, such as the United States, the United Kingdom, and China, dominate research contributions in this field. However, opportunities for developing countries like Indonesia, India, and Brazil remain wide open to contribute to CSR and sustainability research and practices. Furthermore, this study asserts that integrating CSR and sustainability can help companies enhance legitimacy, build stakeholder trust, and ensure long-term business competitiveness.

Overall, this study makes an important contribution to understanding the relationship between CSR and sustainability, as well as how these

two concepts can be effectively integrated into business strategies. Therefore, this research is expected to encourage the adoption of more responsible, transparent, and sustainable business practices to achieve long-term benefits for companies and society at large.

The rest of the paper is structured as follows. Section 2 reviews the relevant literature on CSR and sustainability, including the main theories underpinning these concepts. Section 3 explains the research methodology, emphasizing the use of scientometric analysis to map research trends. Section 4 presents the data analysis results, including publication trends, bibliometric coupling, and co-occurrence analysis. Section 5 discusses the main findings by linking them to the theoretical frameworks used. Section 6 concludes the study's findings and provides practical implications and recommendations for future research.

2. LITERATURE REVIEW

2.1. Corporate social responsibility

Corporate social responsibility (CSR) has evolved significantly since its introduction by Bowen (1953). CSR encompasses a wide range of practices that integrate social, environmental, and economic considerations into business operations. Carroll (1979) expanded the definition of CSR by categorizing it into four responsibilities: economic, legal, ethical, and philanthropic. Van Marrewijk (2003) argued that a single, universal definition of CSR is ineffective, recommending tailored definitions based on the organization's development stage and ambitions.

Ashrafi et al. (2018) highlighted that integrating CSR into CS models helps mitigate risks, enhance stakeholder trust, and align business operations with societal goals. The triple-bottom-line approach, which emphasizes economic, social, and environmental performance, further supports the strategic importance of CSR. Research by Sánchez-Teba et al. (2021) demonstrate that CSR practices positively impact CS by fostering transparency, ethical governance, and environmental responsibility. In alignment with Ashrafi et al. (2020), CSR underscores the importance of businesses meeting the expectations of both internal and external stakeholders in a responsible and sustainable manner.

2.2. Corporate sustainability

Corporate sustainability (CS) is an issue of growing importance (Herbohn et al., 2014). Sustainability focuses on balancing economic growth, social responsibility, and environmental protection to meet current needs without compromising future generations. The adoption of the Sustainable Development Goals (SDGs) by the United Nations (UN) in 2015 marked a significant step toward global sustainability by establishing targets that guide businesses in achieving long-term positive impacts (Elalfy et al., 2021). Sustainability integrates corporate strategies with broader societal goals, emphasizing responsible practices in climate change, resource management, and social equity (Rodríguez-Fernández et al., 2020).

Sustainability reporting has become a crucial tool for communicating corporate performance in

environmental, social, and governance (ESG) areas. Companies are increasingly adopting frameworks like the Global Reporting Initiative (GRI) and aligning with SDG targets to ensure transparency and accountability (Benvenuto et al., 2023). These reporting practices vary across industries and regions, with larger companies and high-impact sectors, such as energy and manufacturing, being more likely to integrate sustainability disclosures (Elalfy et al., 2021). Effective sustainability reporting helps companies manage risks, enhance stakeholder trust, and align business goals with societal expectations (Hörisch et al., 2020).

3. RESEARCH METHODOLOGY

This study employs a quantitative approach using scientometric analysis. Scientometrics is a field of study focused on measuring and evaluating scientific literature (Issah & Rodrigues, 2021). Saka and Chan (2019) describe scientometric techniques as involving the visualization and analysis of written text collections, especially entire works of specific authors or collections of writings on particular topics, to present intellectual evolution and map structural patterns in research domains. As a literature review method, scientometrics offers advantages over traditional manual or systematic reviews by mapping and visualizing scientific fields for new researchers, evaluating research performance, and categorizing scientific literature into disciplines and subdisciplines (Hood & Wilson, 2001).

Unlike other similar review techniques, scientometrics provides a less biased or subjective view of bibliographic data (Issah & Rodrigues, 2021). Manual article reviews often identify several “trees” but fail to provide a comprehensive assessment of the “forest”, which is a limitation in literature studies (Markoulli et al., 2017). Moreover,

scientometrics — encompassing all quantitative dimensions, science communication, and science policy — is primarily used in information science to analyze research trends (Issah & Rodrigues, 2021).

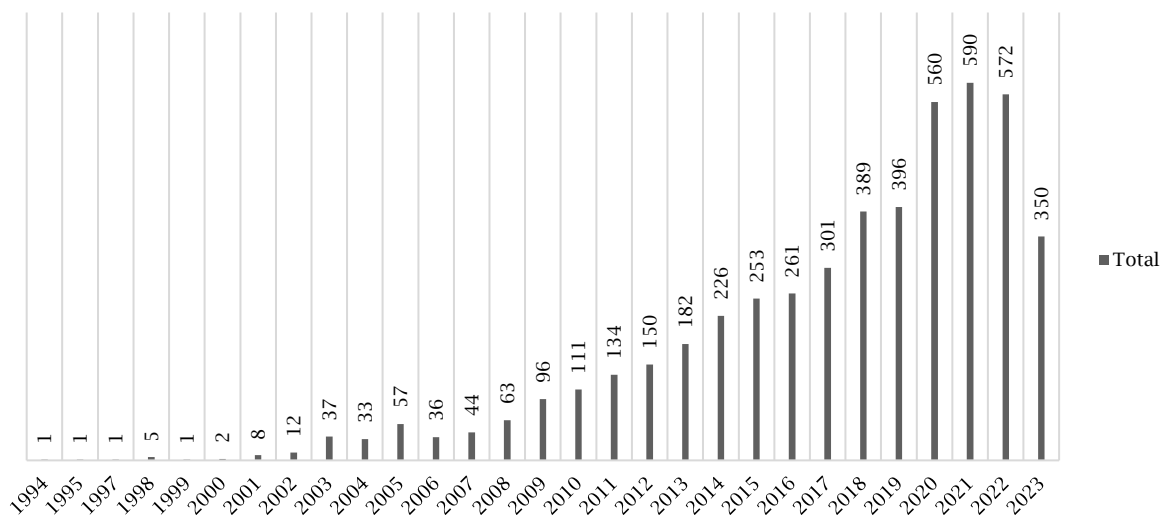
The scientometric analysis in this study utilizes VOSviewer, a freely accessible application providing essential features for visualizing scientometric networks (van Eck & Waltman, 2010). This program examines documents forming the project’s knowledge base and gathers article keywords to detail research developments (Sánchez-Teba et al., 2021). This study draws data from the Scopus database without limiting the research year, with data collected on June 28, 2023. The sample search used the keywords “corporate social” OR “environmental disclosure” OR “environmental reporting” AND “sustainability disclosure” OR “sustainability reporting” OR “corporate sustainability” OR “sustainable development”. The search within article titles, abstracts, and keywords yielded 4,872 documents. Relevance checks were conducted to align with the research objectives.

4. RESULTS

4.1. Number of publications by year

Figure 1 shows the number of publications on CSR and CS per year from 1994 to 2023. Figure 1 indicates a trend of increasing publications annually, suggesting growing academic interest in these topics. Additionally, 80% of articles (3,898 out of 4,872) were published in the last 10 years (2014–2023), and 51% (2,468 out of 4,872) in the last five years (2019–2023), indicating that CSR and CS research is relatively recent. Since this data was collected in mid-2023, there is potential for an increase by the end of the year.

Figure 1. Trends in the number and percentage of publications on CSR and CS



The first study on CSR and CS was conducted in 1994, and between 1994 and 2001, fewer than 10 studies from Scopus examined these topics. Starting in 2002, the number of articles gradually increased, exceeding 10 articles annually. The peak year for publications was 2021, with 590 articles on CSR and CS.

4.2. Bibliographic coupling: Countries

Table 1 shows the top 16 countries with the most publications on CSR and/or CS. The document column lists countries with the highest number of articles. The United States ranks first with 508 documents, followed by the United Kingdom

with 479 documents, and China with 473 articles. Citation rankings, however, do not correlate directly with the number of documents published. The United Kingdom has the highest number of citations with 18,272, followed by the United States with 17,714, and Spain with 14,692 citations. Total link strength also does not correlate directly with the number of documents and citations. The United Kingdom has the highest link strength at 131,410, followed by the United States at 117,696, and Spain at 118,254.

Bibliographic coupling in Table 1 indicates that developed countries, including the United States,

the United Kingdom, Spain, and Italy, dominate. Only China competes among these countries, ranking third in document count, seventh in citation count, and fifth in total link strength. According to the International Monetary Fund (IMF, 2021), developed countries include the United States, Germany, France, Italy, Spain, Japan, the United Kingdom, and Canada. Thus, CSR and sustainability research is particularly open to emerging countries with large territories, significant human resources, economic disparities, and environmental issues such as Indonesia, India, and Brazil.

Table 1. Bibliographic coupling: Countries

No	Country	Document	Citations	Total link strength
1	United State	508 ¹	17,714 ²	117,696 ³
2	United Kingdom	479 ²	18,272 ¹	131,410 ¹
3	China	473 ³	8,005	90,341
4	Spain	367	14,692 ³	118,254 ²
5	Italy	286	5,969	94,341
6	Australia	264	10,509	72,471
7	India	241	3,703	46,229
8	Germany	196	7,434	60,337
9	Canada	195	9,117	51,958
10	France	159	3,375	49,838
11	Poland	151	1,570	24,502
12	Malaysia	140	2,109	35,308
13	Brazil	139	2,141	32,000
14	Netherland	131	8,116	35,761
15	Taiwan	119	2,488	27,160
16	Indonesia	119	519	18,959

Note: The superscript numbers indicate the highest ranking in each column.

4.3. Co-occurrence analysis

Co-occurrence analysis explains how often certain terms appear together in a publication. Table 2 shows terms frequently appearing in CSR and CS research. “Corporate social responsibility” is

the most common term, with 3,291 occurrences and a total link strength of 19,684. The second most common term is “sustainable development,” with 2,520 occurrences and 18,316 total link strength. “Sustainability” ranks third with 1,110 occurrences and 8,466 total link strength.

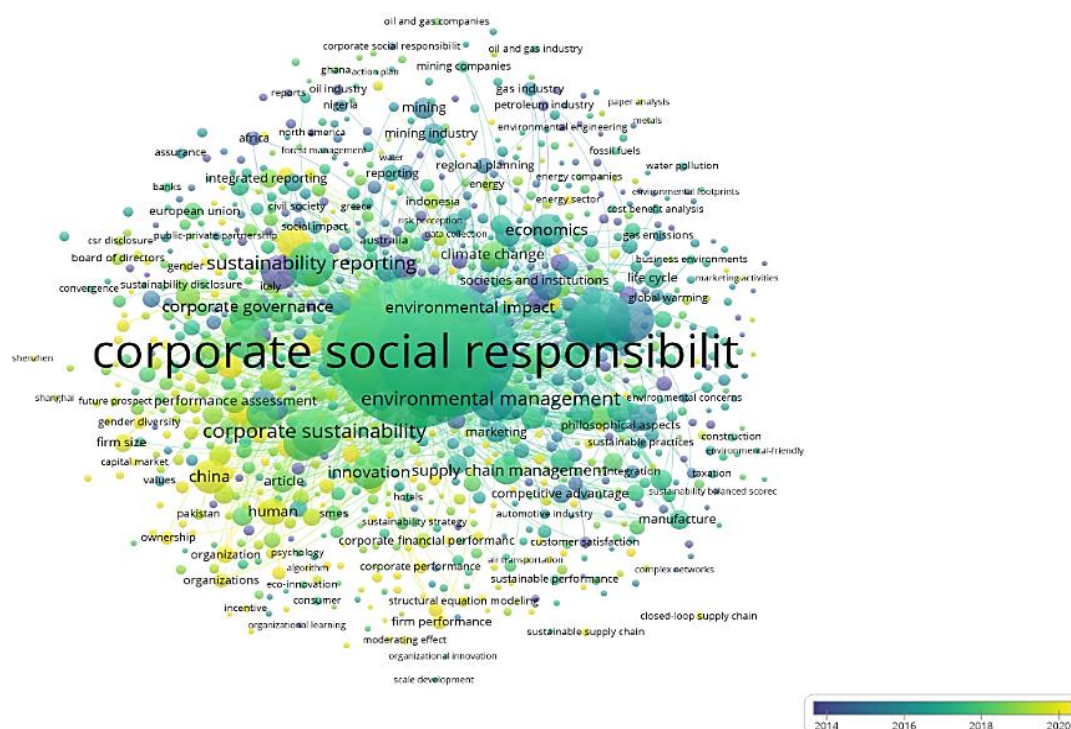
Table 2. Co-occurrences

No	Keyword	Occurrences	Total link strength
1	Corporate social responsibility	3291	19684
2	Sustainable development	2520	18316
3	Sustainability	1110	8466
4	Economic and social effects	478	4772
5	Corporate sustainability	329	1896
6	Social aspect	302	3016
7	Sustainability reporting	288	1474
8	Environmental management	259	4560
9	Planning	242	2442
10	Stakeholder	221	2154

Figure 2 displays the co-occurrence overlay visualization, indicating recent and older research. Larger dots represent more frequently researched keywords. Brighter yellow dots indicate relatively recent research. Keywords like “human”, “China”, “sustainability development goals”, and “firm performance” are shown as larger and brighter yellow dots, suggesting future research on CSR and CS could focus on these topics. The keyword

“human” could expand into variables such as “human resources,” “human capital,” “human resource management,” and “human resource development”. The keyword “China” represents a rapidly growing developing country supported by substantial natural and human resources, indicating potential for future research in countries with similar characteristics.

Figure 2. Co-occurrence overlay visualization



Source: Authors' elaboration using VOSviewer.

4.4. Source of publication

This section describes the distribution of publications across various journals. Table 3 shows the top 10 journals publishing articles on CSR and/or CS based on citation count, document count, and total link strength. The top three journals by citation count are the *Journal of Cleaner Production* with 18,323 citations, the *Journal of Business Ethics* with 10,351 citations, and *Corporate Social Responsibility and Environmental Management* with 10,293 citations.

In terms of the number of articles published from 1994-2023, *Sustainability* (Switzerland) ranks

first with 407 articles (8.35% of total published articles), followed by the *Journal of Cleaner Production* with 245 articles (5.03%), and *Corporate Social Responsibility and Environmental Management* with 241 articles (4.95%). The top 10 journals account for 28.20% of all CSR and/or sustainability articles published by 1,712 journals and proceedings. Total link strength indicates the strength of relationships between journals. *Corporate Social Responsibility and Environmental Management* ranks first with a link strength of 38,706, followed by *Business Strategy and the Environment* with 21,156, and *Sustainability (Switzerland)* with 14,821.

Table 3. Top 10 journals of CSR and CS based on citation, document count, and total link strength (Part 1)

Citation		
No	Source	Total citation
1	Journal of Cleaner Production	18,323
2	Journal of Business Ethics	10,351
3	Corporate Social Responsibility and Environmental Management	10,293
4	Business Strategy and the Environment	8,135
5	Sustainability (Switzerland)	6,019
6	Strategic Management Journal	2,683
7	Accounting, Auditing and Accountability Journal	1,852
8	Organization and Environment	1,760
9	Resources Policy	1,721
10	Sustainable Development	1,707
Document		
No	Source	Total document
1	Sustainability (Switzerland)	407
2	Journal of Cleaner Production	245
3	Corporate Social Responsibility and Environmental Management	241
4	Business Strategy and the Environment	140
5	CSR, Sustainability, Ethics and Governance	126
6	Journal of Business Ethics	66
7	Sustainable Development	52
8	Social Responsibility Journal	50
9	IOP Conference Series; Earth and Environmental Science	47
10	Sustainability Accounting, Management and Policy Journal	34

Table 3. Top 10 journals of CSR and CS based on citation, document count, and total link strength (Part 2)

Total link strength		
No	Source	Total link strength
1	<i>Corporate Social Responsibility and Environmental Management</i>	38,706
2	<i>Business Strategy and the Environment</i>	21,156
3	<i>Sustainability (Switzerland)</i>	14,821
4	<i>Journal of Cleaner Production</i>	14,239
5	<i>Journal of Business Ethics</i>	12,127
6	<i>CSR, Sustainability, Ethics and Governance</i>	10,332
7	<i>Social Responsibility Journal</i>	8,041
8	<i>Sustainable Development</i>	7,341
9	<i>Sustainability Accounting, Management and Policy Journal</i>	6,140
10	<i>Accounting, Auditing and Accountability Journal</i>	3,695

4.5. Citation document

The top 10 most cited documents are shown in Table 4. The most cited article is by Garriga and Mele (2004), with 2,081 citations. This research aims to clarify the complexity and controversy surrounding CSR by categorizing major theories and approaches into four distinct groups: 1) instrumental theories, where companies are viewed as tools for wealth creation, and their social activities are means to achieve economic results; 2) political theories, concerning corporate power in society and the responsible use of this power in the political arena; 3) integrative theories, where companies focus on fulfilling social demands; 4) ethical theories, based on the ethical responsibilities of companies to society.

The second most cited article is by Elkington (1994), which is considered the pioneer of sustainability research. Elkington's (1994) research explores several ways businesses can develop "win-win-win" strategies benefiting companies, customers, and the environment simultaneously. The third most cited article is by Bocken et al. (2014), with 1,868 citations. This research develops the concept of sustainable business models (SBM) to describe groups of mechanisms and solutions that can contribute to building SBM.

The fourth most cited article with 1,641 citations is by Clarkson et al. (2008), focusing on entirely voluntary environmental disclosures and developing a content analysis index based on GRI sustainability reporting guidelines to assess the level of voluntary disclosure in environmental and social

responsibility reports. The fifth most cited article is by Cheng et al. (2014). This research investigates the impact of CSR on corporate finance, revealing that companies with better CSR performance face significantly lower capital constraints.

The sixth most cited article is by van Marrewijk (2003), published in the *Journal of Business Ethics*. This article provides an overview of the contemporary debate regarding the concepts and definitions of CSR and CS. The seventh most cited document is by Govindan et al. (2013). This research discusses the importance of sustainable supply chain management, which has gained significant attention from practitioners and academics over the past decade.

The eighth most cited article is by Hahn and Kühnen (2013), published in the *Journal of Cleaner Production*. This article aims to identify factors influencing sustainability reporting examined in the literature and identify inconsistencies, gaps, and opportunities for future research. Hahn and Kühnen (2013) suggest future research should explore sustainability themes related to regulation, governance, reporting quality, and stakeholder perceptions. The ninth most cited article with 679 citations is by Labuschagne et al. (2005). This article proposes a new framework for assessing operational sustainability in the manufacturing sector. The tenth most cited article is by Seelos and Mair (2005) with 669 citations, discussing social entrepreneurship and the rapid growth of organizations creating models to meet basic human needs more efficiently than existing markets and institutions.

Table 4. Document citations

No	Authors	Title	Year	Source title	Cited by
1	Garriga and Mele (2004)	Corporate social responsibility theories: Mapping the territory	2004	<i>Journal of Business Ethics</i>	2,081
2	Elkington (1994)	Towards the sustainable corporation: Win-win-win business strategies for sustainable development	1994	<i>California Management Review</i>	1,952
3	Bocken et al. (2014)	A literature and practice review to develop sustainable business model archetypes	2014	<i>Journal of Cleaner Production</i>	1,868
4	Clarkson et al. (2008)	Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis	2008	<i>Accounting, Organizations and Society</i>	1,641
5	Cheng et al. (2014)	Corporate social responsibility and access to finance	2014	<i>Strategic Management Journal</i>	1,447
6	van Marrewijk (2003)	Concepts and definitions of CSR and corporate sustainability: Between agency and communion	2003	<i>Journal of Business Ethics</i>	1,382
7	Govindan et al. (2013)	A fuzzy multi criteria approach for measuring sustainability performance of a supplier based on triple bottom line approach	2013	<i>Journal of Cleaner Production</i>	745
8	Hahn and Kühnen (2013)	Determinants of sustainability reporting: A review of results, trends, theory, and opportunities in an expanding field of research	2013	<i>Journal of Cleaner Production</i>	732
9	Labuschagne et al. (2005)	Assessing the sustainability performances of industries	2005	<i>Journal of Cleaner Production</i>	679
10	Seelos and Mair (2005)	Social entrepreneurship: Creating new business models to serve the poor	2005	<i>Business Horizons</i>	669

4.6. Co-citation analysis

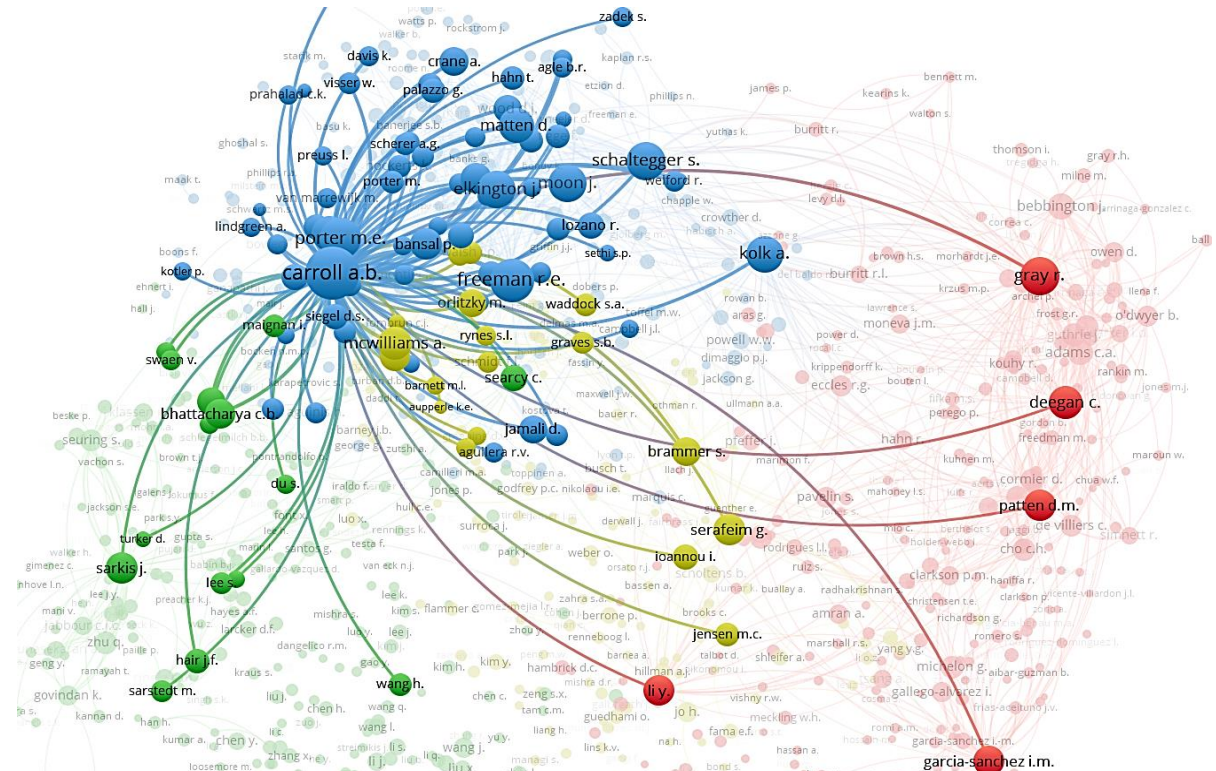
Table 5 presents co-citation analysis from the authors' perspective, showing citations connecting references used. The citation column indicates the number of times the authors are cited based on their names. The total link strength column shows the strength of connections between authors. Table 5 is ordered by total link strength, connecting references between authors. Carroll A. B. is the most cited author with the highest total link strength, 1,811 citations, and 82,459 total link strength. Freeman R. E. ranks second with 64,037 total link strength and 1,191 citations. Gray R. ranks third in total link strength with 945 citations, followed by Schaltegger S., the fourth strongest link, with 905 citations. Although Porter M. E. has more citations (1,066), his total link strength is 50,760, ranking fifth in co-citation strength. Kolk A. follows with 844 citations and 48,649 total link strength.

Garcia-Sanchez I. M. ranks seventh with 591 citations and 47,276 total link strength. Moon J. has 46,736 total link strength and 902 citations. Deegan C. has 667 author citations and 43,914 total link strength. The tenth author with the highest total link strength is Patten D., with 597 citations and 42,656 total link strength.

Tabel 5. Co-citation site author

No	Author	Citation	Total link strength
1	Carroll A. B.	1,811	82,459
2	Freeman R. E.	1,191	64,037
3	Gray R.	945	58,868
4	Schaltegger S.	905	51,522
5	Porter M. E.	1,066	50,760
6	Kolk A.	844	48,649
7	Garcia-Sanchez I. M.	591	47,276
8	Moon J.	902	46,736
9	Deegan C.	667	43,914
10	Patten D.	597	42,656

Figure 3. Co-citation site author network visualization



Source: Authors' elaboration using VOSviewer.

The network visualization of co-citation based on the author shows the researchers' names and their connections to other research. Carroll A. B. appears most connected with all top 10 researchers in total link strength, indicating significant influence on CSR and sustainability research.

4.7. Theoretical framework

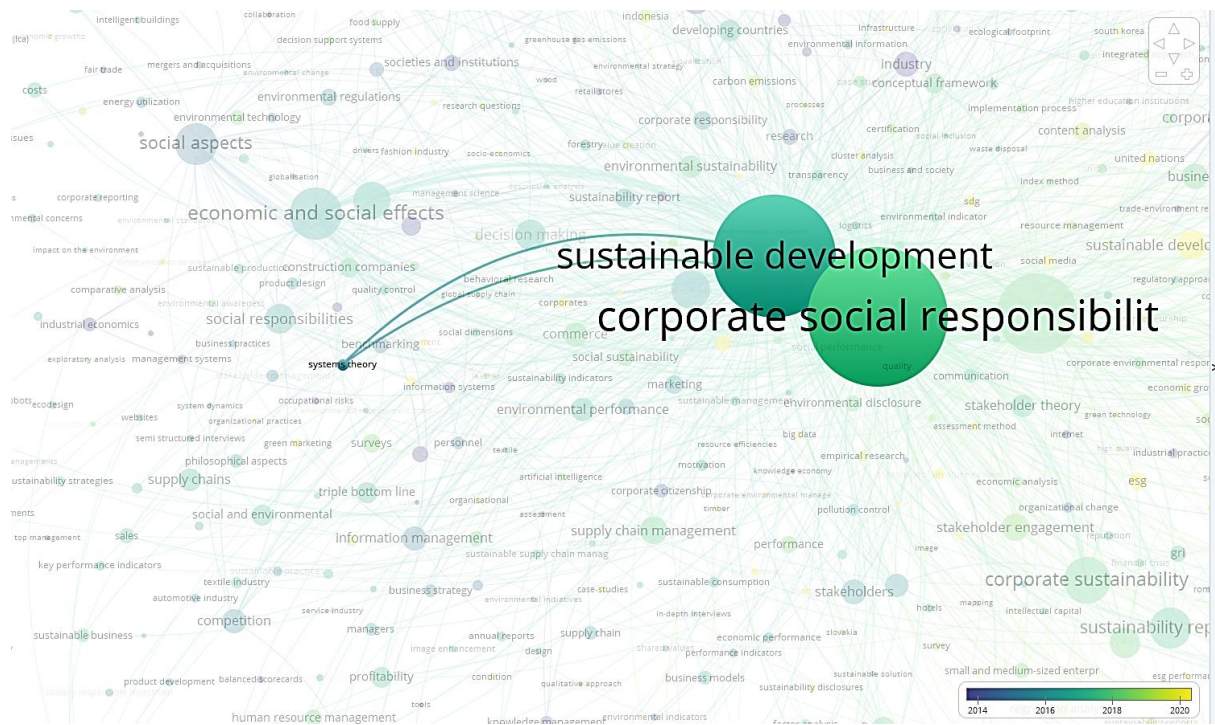
Co-occurrence analysis using a minimum number of keyword co-occurrences of two identified six theories related to sustainability and CSR research. Table 6 lists the theories, with institutional theory, legitimacy theory, and stakeholder theory in Cluster 1. These theories are interconnected within this cluster. Cluster 2 includes decision theory, game theory, and system theory, with decision and game

theories showing no direct connection to other keywords, while system theory connects with sustainable development and CSR keywords. Institutional theory is linked to CSR, sustainable development, and sustainability. Legitimacy theory connects only to CSR, while stakeholder theory links to multiple major topics, including CSR, sustainable development, sustainability, stakeholder, and economic and social effects.

Table 6. Theories related to CSR and sustainability

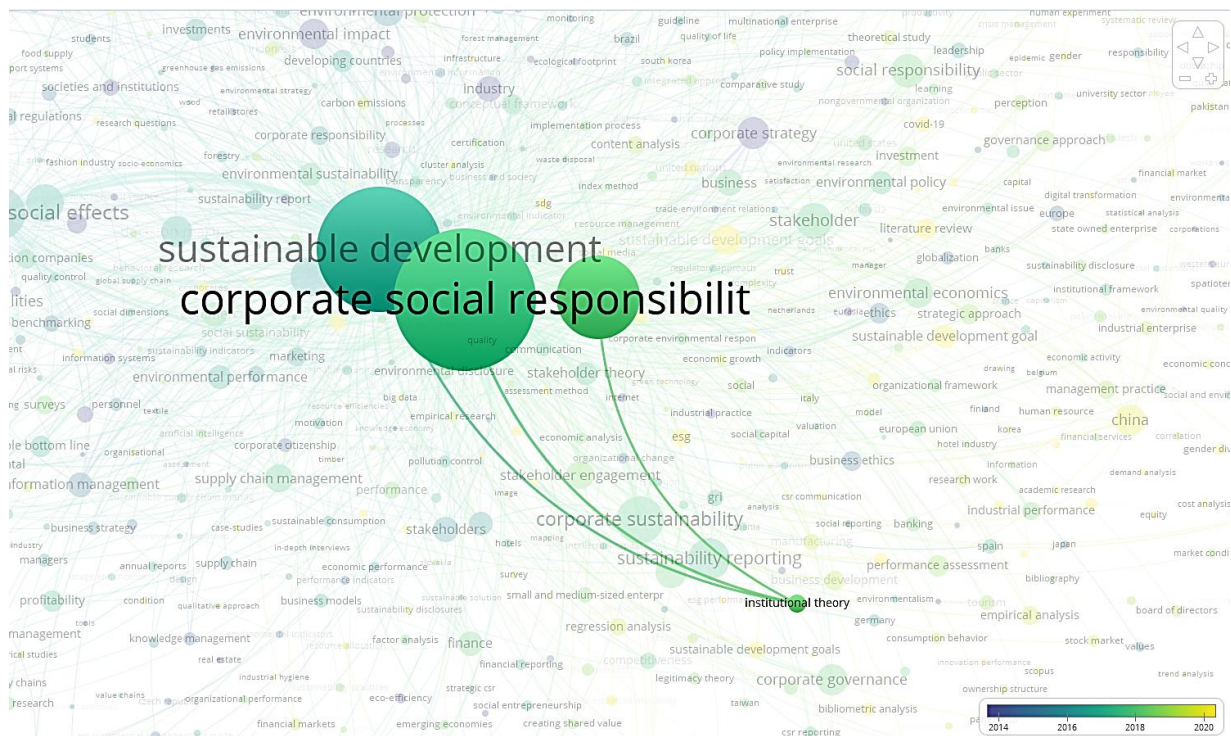
Cluster 1	Cluster 2
Institutional theory	Decision theory
Legitimacy theory	Game theory
Stakeholder theory	System theory

Figure 4. System theory



Source: Authors' elaboration using VOSviewer.

Figure 5. Institutional theory



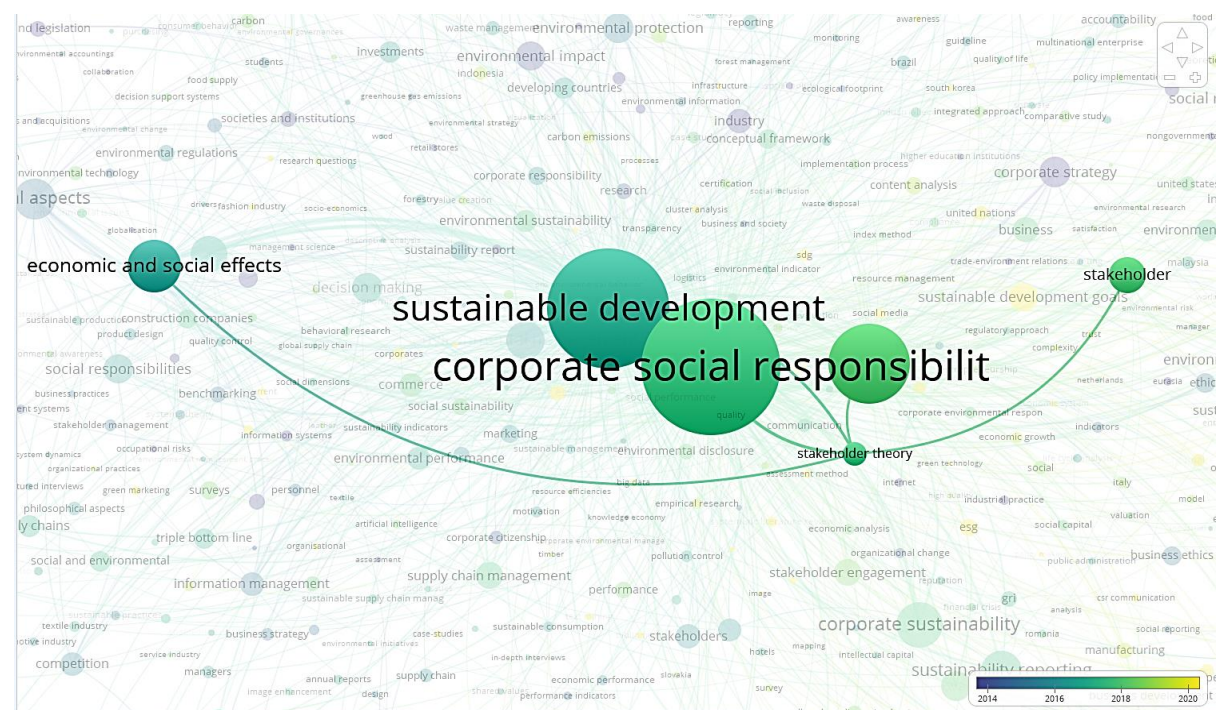
Source: Authors' elaboration using VOSviewer.

Figure 6. Legitimacy theory



Source: Authors' elaboration using VOSviewer.

Figure 7. Stakeholder theory



Source: Authors' elaboration using VOSviewer.

Institutional theory analyses how institutions, norms, values, and practices shape behavior and social structures. Institutional theory includes the concept of isomorphism, where organizations become similar in structure and practice due to external pressures like stakeholder expectations, norms, industry standards, or government regulations (DiMaggio & Powell, 1983). Coercive, mimetic, and normative isomorphism are processes

where organizations adopt practices due to external pressures, imitation of successful practices, and adherence to societal norms, respectively.

Institutional theory influences how companies adopt sustainable practices, aligning with societal norms and expectations for environmental and social issues. This theory explains why companies take CSR initiatives, driven by societal expectations and the need to build a good reputation.

Legitimacy theory posits that legitimacy is a generalized perception that an entity's actions are desirable or appropriate within a socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995). Companies strive to align their actions with societal norms and values, maintaining legitimacy through congruence with societal expectations and reporting their activities transparently (Deegan, 2002). Managers must demonstrate adherence to the social contract by disclosing information that meets societal expectations (Lanis & Richardson, 2013).

Stakeholder theory suggests that corporations act in response to stakeholder interests, both proactively and reactively (Wood, 1991). Sustainability reporting serves as a channel to meet the information needs of various stakeholder groups (Torelli et al., 2020). Since Freeman (1984) introduced the concept, subsequent research has expanded on stakeholder theory. Carroll (1991) developed the pyramid of social responsibility, encompassing economic, legal, ethical, and philanthropic responsibilities. Donaldson and Preston (1995) clarified the ethical implications of stakeholder theory in business and ethics, emphasizing CSR. CSR and CS require communication and cooperation with stakeholders, including consumers, suppliers, employees, governments, society, and the environment (Ahmad et al., 2023; Zhang, 2021). This concept aligns with stakeholder theory, which explains that companies need to generate benefits for all parties involved (Primasari et al., 2024).

Companies must integrate sustainability into their business strategies, balancing social and environmental demands with long-term goals (Waddock & Graves, 1997). Achieving sustainability involves incorporating stakeholder theory and sustainability accounting in decision-making and financial reporting (Hörisch et al., 2020). Strategies for SBM include assessing social and environmental impacts, implementing sustainable business strategies, and integrating sustainability goals across all business lines (Freudenreich et al., 2020).

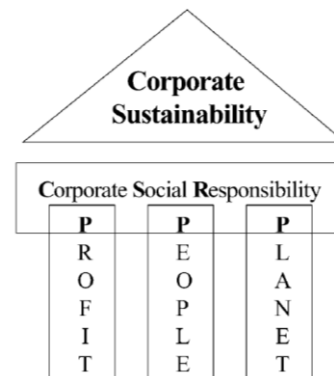
Previous studies identified CSR and sustainability as forms of corporate ethics (Finch, 2006). However, sustainability activities aim for competitive advantage rather than solely ethical considerations (Rudyanto & Siregar, 2018). Sustainability reports serve as accountability tools, disseminating sustainability information to broader stakeholders (Ardiana, 2019). In stakeholder theory, sustainability is inherently good, considering stakeholder well-being and fostering sustainable stakeholder relationships (Freeman et al., 2021).

Stakeholder theory argues that organizations should create wealth for all stakeholders influenced by business goals and processes (Benvenuto et al., 2023), differing from traditional financial models focused exclusively on shareholder value (Gray et al., 1995). Informing stakeholders about economic, social, and environmental impacts is necessary for stakeholders to implicitly correct corporate behavior (Rodríguez-Fernández et al., 2020).

4.8. Differences between corporate sustainability and corporate social responsibility

Previous research has highlighted differences between CSR and CS, with some suggesting they are identical while others argue they are distinct. Studies by van Marrewijk (2003), Hahn and Kühnen (2013), Hahn et al. (2017), Ashrafi et al. (2018), Ashrafi et al. (2020), Sánchez-Teba et al. (2021) explore these differences. CSR involves transparency, stakeholder dialogue, and sustainability capability reporting, while CS focuses on value creation, environmental management, eco-friendly production systems, and human resource management (van Marrewijk, 2003). Van Marrewijk (2003) illustrates the relationship between 3P (People, Planet, Profit), CS, and CSR, depicting CS as the ultimate goal with CSR as an intermediary stage balancing the triple bottom line.

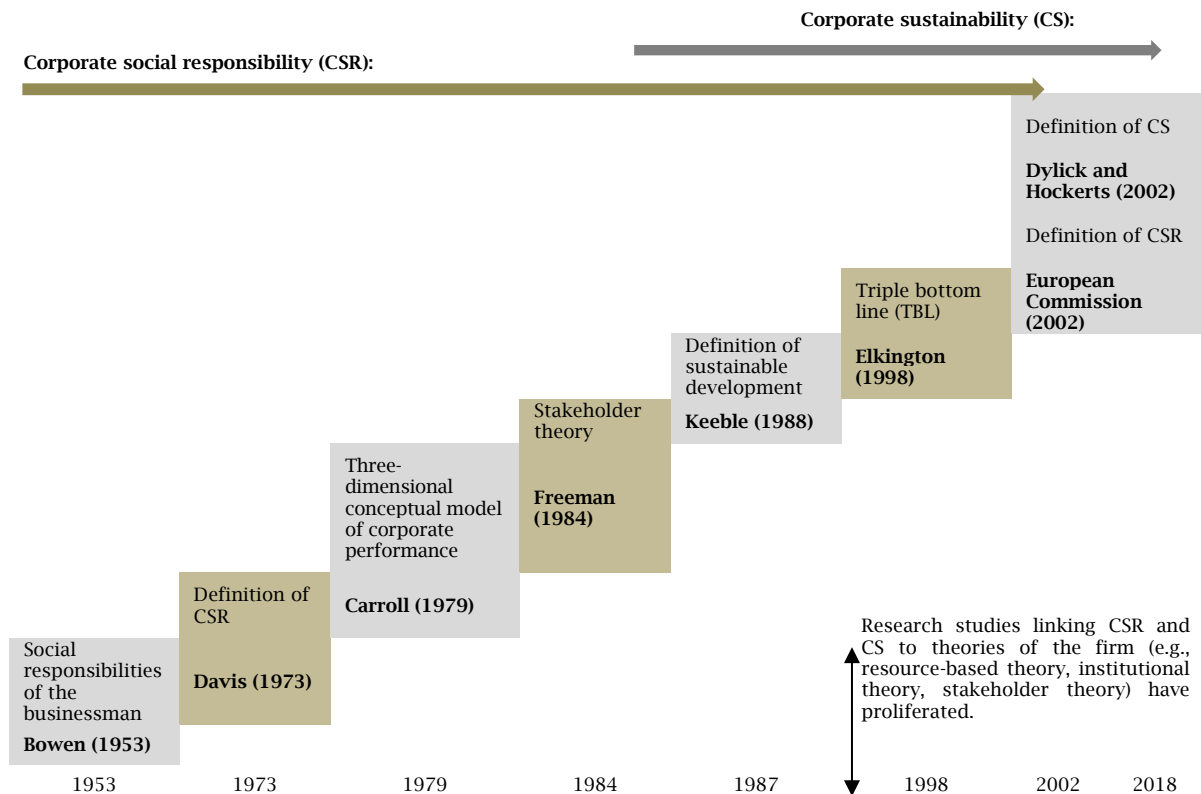
Figure 8. The relationship between 3P, CS, and CSR



Source: van Marrewijk (2003).

Sánchez-Teba et al. (2021) support van Marrewijk (2003) assertion that achieving sustainability requires configuring CSR, as CSR is a transitional phase towards sustainability. CS involves value creation and social aspects, while CSR is a concept with varying interpretations directed at corporate development, awareness, and commitment (Sánchez-Teba et al., 2021). CSR can be seen as a transitional stage towards sustainability, as Ashrafi et al. (2018) suggest, indicating CSR demonstrates corporate concern and commitment to society.

Ashrafi et al. (2020) conducted a literature review on the development and evolution of business responsibility and sustainability. Their research provides a chronological depiction of CSR and CS development, starting with Bowen (1953) introduction of social responsibility. The evolution includes the emergence of CSR (Bowen, 1953), stakeholder theory (Freeman, 1984), and the call for sustainable development by the World Commission on Environment and Development (WCED) in 1987 (Keeble, 1988). Elkington (1998) refined sustainable development with the triple bottom line concept (People, Planet, Profit), forming the basis of CS, frequently defined by Dyllick and Hockerts (2002).

Figure 9. Chronology of CSR and CS development

5. DISCUSSION

This study provides a comprehensive analysis of the evolving relationship between CSR and sustainability, employing a scientometric approach to map research trends and theoretical frameworks from 1994 to 2023. The findings illuminate significant shifts in corporate priorities, moving from a narrow focus on shareholder profit to broader societal concerns about ethical conduct and sustainable practices. This transition underscores the growing recognition that businesses must integrate the needs and well-being of stakeholders into their core objectives to maintain legitimacy and competitiveness in an increasingly socially-conscious global market.

One of the key insights from this study is the substantial increase in CSR and sustainability-related publications over the past decade, indicating heightened academic and practical interest in these areas. Developed countries, particularly the United States, the United Kingdom, and China, have been at the forefront of this research. However, there is a notable opportunity for emerging economies, such as Indonesia, India, and Brazil, to contribute to and benefit from advancements in CSR and sustainability practices.

The analysis identifies three predominant theories that underpin CSR and sustainability research: institutional theory, legitimacy theory, and stakeholder theory. These frameworks offer valuable perspectives on how businesses can align their strategies with societal expectations. Institutional theory highlights the role of external pressures in shaping corporate behavior, emphasizing the importance of adopting sustainable practices to remain relevant and accepted by society. Legitimacy theory focuses on the necessity for companies to

align their activities with societal norms and values, thereby securing the trust and support of their stakeholders. Stakeholder theory advocates for a balanced approach to wealth creation, where the interests of all parties affected by corporate actions are considered and addressed.

Furthermore, this study clarifies the difference between CSR and CS. CSR often focuses on philanthropic activities and short-term social responsibility, while CS encompasses sustainable resource management and long-term value creation (van Marrewijk, 2003; Sánchez-Teba et al., 2021). CSR is oriented towards improving reputation and meeting stakeholder expectations (Carroll, 1991), while CS aims to achieve a balance between economic profitability, social justice, and environmental sustainability through the integration of business strategies. (Elkington, 1998). CSR practices often take the form of ad-hoc initiatives that are less integrated into the main business system. On the other hand, CS leverages reporting frameworks such as the GRI and deep stakeholder engagement (Benvenuto et al., 2023). As illustrated by Ashrafi et al. (2020), CSR evolved into CS when corporate social practices began to merge with business strategies aimed at long-term sustainability.

The convergence of CSR and sustainability suggests that these concepts should not be viewed in isolation but as interconnected elements of a unified corporate strategy. By integrating CSR and sustainability, companies can not only fulfill their ethical obligations but also achieve long-term success by fostering trust, loyalty, and positive relationships with their stakeholders. This integrated approach is particularly crucial in today's context, where consumers, investors, employees, and regulators increasingly demand corporate accountability and transparency.

6. CONCLUSION

This study highlights a significant increase in research on CSR and sustainability since the first publication in 1994, peaking in 2021. The scientometric analysis reveals that research contributions are dominated by developed countries, such as the United States, the United Kingdom, Spain, and Italy. It also identifies three key theories — Institutional theory, legitimacy theory, and stakeholder theory — that underpin CSR and sustainability practices. These findings underscore the need for further research in developing

countries to address local challenges and explore the effective integration of CSR into sustainable business strategies.

The study's limitations include reliance on Scopus as the sole data source and the use of broad sampling criteria. Future research should incorporate additional databases and focus on industry-specific or regional contexts to provide more nuanced insights. The implications of this study highlight the importance of designing innovative and responsible CSR strategies that enhance legitimacy, build stakeholder trust, and ensure long-term business competitiveness.

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