

# How Corporate Social Responsibility (CSR) Builds Trust Through Effective Social Contribution: An Indian Perspective

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**Abstract**—In India’s dynamic and socially conscious corporate landscape, Corporate Social Responsibility (CSR) has emerged not just as an ethical obligation but as a strategic imperative. While previous studies have widely explored CSR in terms of sustainability and compliance, there remains a gap in understanding how CSR contributes to building trust and delivering effective societal value. This study explores that intersection by analyzing how CSR initiatives can be structured to foster stakeholder trust while addressing pressing social issues.

Using a qualitative, constructivist approach, data was collected through in-depth interviews with professionals from diverse industries engaged in CSR. Thematic analysis, grounded in the Gioia methodology, led to the development of a seven-stage framework that outlines the journey from recognizing the value of CSR to establishing long-term societal trust.

The findings reveal that both active engagement and strategic sponsorship can contribute to meaningful value creation—provided they are aligned with a company’s mission, resources, and stakeholder expectations. The study also highlights the importance of clearly communicating outcomes, adapting to changing societal needs, and measuring impact in order to maintain transparency and credibility.

Ultimately, the research emphasizes that CSR must go beyond compliance to become an integrated part of business strategy—one that aligns financial performance with ethical responsibility and long-term societal progress.

**Keywords:** Corporate Social Responsibility (CSR), Trust Building, Social Contribution, Value Creation, Stakeholder Engagement, India.

## 1. INTRODUCTION

This study explores how Corporate Social Responsibility (CSR) can serve as a tool for building trust while addressing societal issues in the modern business world. Although CSR has been widely studied, its direct influence on trust and the effectiveness of its societal contributions is still not fully understood. The aim here is to bridge that gap by examining how CSR initiatives can foster genuine stakeholder trust while delivering meaningful social impact—particularly in the Indian business context.

### 1.1 Background

In recent years, CSR has taken on a central role in how businesses operate in India. It’s no longer seen as just a moral responsibility but as a vital strategic approach to ensure long-term sustainability and competitive advantage. The Indian corporate landscape strongly emphasizes ethics, transparency, and accountability, with businesses increasingly integrating sustainability reports and disclosures to showcase their social commitments.

India’s commitment to human rights is evident in its active stance on issues such as child labour, forced labour, and gender equality. The Ministry of Corporate Affairs plays a key role in encouraging businesses to align with global ethical standards. Under Section 135 of the Companies Act, 2013, companies are guided—not mandated—on CSR practices. Rather than being a rigid set of rules, this section acts more like a roadmap that encourages companies to embrace ethical, sustainable, and socially responsible operations.

This unique approach urges organizations to consider multiple dimensions—social, environmental, economic, legal, and cultural—when planning their CSR strategies. These elements are not just checkboxes but crucial touchpoints for how a company contributes meaningfully to the community and planet.

One of the most iconic examples of this commitment comes from the Tata Group. The company's deep-rooted culture of giving back is reflected in initiatives like the 'Giving Match' program, which matches employee donations and volunteer hours. Through its philanthropic arms, such as Tata Trusts, the group has been instrumental in providing disaster relief and social support during times of crisis, reaffirming its role as a corporate leader in social impact.

CSR, when done right, builds more than just goodwill. It fosters trust among employees, customers, suppliers, and the community at large. However, research indicates that while many CEOs acknowledge the importance of stakeholder trust, a large number are unsure about how to actively nurture it—especially within their own organizations.

#### 1.2 Problematization

CSR is often positioned as a symbol of responsible business practices. But a critical question remains: are companies truly committed to making a positive impact, or are they merely fulfilling a regulatory obligation?

There's been significant debate at the executive level about how to approach CSR—whether it should be driven by genuine concern for societal welfare or simply to meet stakeholder expectations. To truly be effective, CSR must go beyond surface-level gestures. It has to resonate with the values, needs, and expectations of the communities and individuals it aims to serve.

In today's context, where ethical consumption and social consciousness are rising, businesses are being challenged to align their operations with these evolving expectations. However, most CSR initiatives still focus heavily on environmental concerns, often sidelining the social aspects. Tax payments, while contributing to society, are often misinterpreted as substitutes for active social involvement. This perception needs to shift.

Despite a wealth of academic literature on CSR, there remains a gap in understanding how it directly fosters trust and contributes to society in meaningful,

measurable ways. We need more insight into what qualifies as an "effective" social contribution and how such efforts can genuinely strengthen trust between organizations and their stakeholders.

As companies increasingly use CSR as a strategic business tool, there is an urgent need to explore its potential to build trust and deliver lasting value. This study aims to address that gap by examining the interplay between CSR activities, stakeholder expectations, and social contribution in the Indian corporate environment.

## 2. LITERATURE REVIEW

To ensure a thorough and relevant literature base, a systematic approach was adopted. Using the Scopus database, specific keyword combinations such as "CSR and trust," "CSR reporting and value creation," and "value creation and stakeholder trust" were used to find suitable articles.

The search results were filtered using clear criteria—only English-language articles from journals listed in the ABS (Academic Journal Guide) were included. After narrowing down the results, a color-coded system was used to categorize the articles based on their relevance, alignment with research objectives, and perspectives. Out of the 830 articles initially found, 145 were closely reviewed and analyzed for the study.

### 2.1 Overview of Literature

CSR reporting has emerged as a powerful communication tool for organizations to demonstrate their environmental and social commitments. It enhances transparency, addresses stakeholder concerns, and shapes public perception. However, CSR isn't just about compliance or corporate image—it also significantly influences how stakeholders judge a company's values and authenticity.

By exploring various dimensions—like diversity, employee well-being, ethical conduct, and environmental efforts—CSR gives insight into what drives business value beyond profit. While traditional stakeholder theory has focused heavily on financial stakeholders, there is a growing realization that social and discretionary stakeholders (like communities and civil society) are equally important.

#### 2.1.1 CSR Reporting

The Indian regulatory framework has increasingly emphasized CSR as a pillar of responsible business.

Legislations such as the Corporate Social Responsibility Directive (CSRD) require large companies to report on environmental, social, and governance (ESG) performance. These expectations push businesses to go beyond financial reporting and highlight their social footprint.

Globally, rising consumer awareness around environmental degradation, social justice, and ethical governance has fueled a shift in corporate priorities. Today, CSR is about much more than charity—it represents a broader philosophy of ethical, sustainable, and people-centered business practices. Companies that embrace CSR effectively often witness stronger relationships with customers, employees, and investors—relationships grounded in shared values and trust.

Historically, India has a long tradition of community-based corporate ethics. From Gandhian trusteeship models to family-run enterprises practicing philanthropy, Indian business culture has long embraced the notion of giving back. Similar movements in other regions, such as Ghana and South Asia, show how CSR has evolved globally to address local needs through partnerships, education, and community development.

#### 2.1.2 Building Trust

Trust is at the heart of any successful business relationship. Research has shown that organizations with high-trust cultures tend to have more engaged employees, better performance, and stronger brand loyalty.

Trust goes beyond being helpful or friendly—it's about creating a shared sense of purpose, responsibility, and belief in the organization's mission. For consumers, trust is especially important in uncertain times, when they rely on brands to be transparent, responsible, and ethical.

Trust is also not a one-time achievement. It evolves over time, shaped by how consistently a company communicates, behaves, and honors its commitments. Whether it's strategic alliances or daily customer interactions, trust builds through credibility, openness, and mutual respect.

In this context, CSR reporting becomes a tool not just for transparency but also for trust-building. By showing measurable social and environmental impact, companies reassure stakeholders that they are committed to doing good and not just saying it.

#### 2.1.3 Connecting CSR and Trust

Stakeholders form their perceptions of CSR based on how well a company communicates and demonstrates its social efforts. Initiatives that genuinely focus on community welfare and human rights often boost public confidence and credibility.

Notably, studies show that external CSR activities—such as public health initiatives, environmental projects, or educational support—tend to have a stronger impact on consumer trust than internal programs like employee wellness. Why? Because they signal a company's willingness to serve beyond its own walls.

When CSR is aligned with stakeholders' values, it becomes more believable and impactful. In turn, this boosts brand loyalty, improves reputation, and encourages deeper consumer engagement. But the trust generated through CSR doesn't happen automatically—it must be earned through consistency, relevance, and sincerity.

#### 2.1.4 Trust and Value Creation in CSR

Creating value in CSR is not only about achieving business goals—it's about making a real, positive difference in society. This includes everything from education initiatives to environmental collaborations and from community health programs to inclusive employment practices.

However, measuring “social value” is often tricky because its effects are varied and context-dependent. Some outcomes—like improved literacy or reduced crime—take years to fully materialize. That's why it's important for businesses to collaborate with experts, NGOs, and academics who can help evaluate the impact effectively.

Trust plays a crucial role in value creation. When stakeholders trust a company, they perceive greater value in its efforts. Conversely, when they see value being created—especially when it's clearly measured and communicated—their trust in the company deepens. This mutual reinforcement is at the core of long-term CSR success.

Importantly, trust also helps level power dynamics between corporations and communities, encouraging participation, shared purpose, and collective progress. Whether it's customers, employees, or local residents, stakeholders are more likely to engage when they feel their voices are heard and valued.

### 3. METHODS

#### 3.1 Research Design and Sample

This study adopts a constructivist lens, emphasizing how people actively shape their understanding of reality based on social experiences. According to constructivist thinking, knowledge isn't simply absorbed—it's built through individual perspectives, shaped by context, interactions, and lived experiences. Aligned with this, the study also follows an interpretivist epistemology, which means it seeks to understand the personal viewpoints of individuals rather than pursuing objective, one-size-fits-all conclusions. This allows a deeper exploration of how professionals engaged in CSR perceive their role, their impact, and how trust is formed in their work.

The sampling strategy was purposive, focusing on selecting individuals with deep insights into CSR—like CEOs, founders, and sustainability managers. After these initial interviews, a snowball method was used, where participants recommended others with similar expertise. Ultimately, the study gathered insights from eight professionals across different sectors, including social enterprise, manufacturing, government bodies, real estate, and consulting.

The diversity of the industries represented in the sample was intentional, as it provided a broader picture of how CSR operates across different organizational missions and stakeholder priorities.

### 3.2 Data Collection

Data was primarily gathered through semi-structured interviews conducted online using Microsoft Teams. This format allowed for in-depth discussions, while also offering the flexibility and convenience of remote participation. Each session lasted between 45 minutes to an hour and was conducted in English.

A total of 28 questions guided the interviews, covering areas such as the company's approach to CSR, challenges addressed, value created, trust-building strategies, and alignment with societal needs. Some questions also invited personal views—like how participants defined effective social contribution or how they perceived India's most pressing social needs. During interviews, one researcher led the conversation while another took detailed notes. All interviews were recorded and later transcribed, allowing for accuracy in analysis and the capture of nuanced insights or unique terminology.

### 3.3 Data Analysis

Interview transcripts were analyzed using open coding, which involved carefully reading each sentence to identify recurring themes, ideas, or

contrasting opinions. These first-order codes were then grouped into broader categories to highlight patterns across responses.

Following this, the Gioia methodology was applied, which organizes codes into second-order themes and third-order dimensions. This structured approach ensured that the complexity of the data was retained, while also revealing clear themes related to CSR practices, value creation, and trust-building.

### 3.4 Research Context

India, with its growing CSR consciousness and emphasis on sustainability, served as an ideal backdrop for this research. Over the years, Indian companies have moved beyond mere compliance with CSR mandates—they are now actively investing in social development, ethical governance, and environmental initiatives.

With the Indian economy expanding and social disparities widening, the need for businesses to play a proactive role in societal well-being has never been more urgent. Studying CSR within this dynamic setting provided deep insights into how businesses navigate their social responsibilities amid rapid development.

### 3.5 Ethical Considerations and Trustworthiness

To ensure the credibility and integrity of the research, ethical practices were followed throughout. Lincoln and Guba's (1985) principles—credibility, transferability, dependability, and confirmability—served as the foundation.

Credibility was ensured through detailed interviews with qualified professionals, rigorous coding, and continuous cross-verification of data. Transferability was addressed by including a variety of industries, making findings relevant across different sectors.

All participants signed GDPR consent forms that clarified the study's goals and the use of anonymized data. Verbal consent was also recorded at the start and end of each interview. While the study acknowledges the subjective nature of concepts like trust and value, it took great care to ensure that interpretations remained grounded in participant responses.

## 4. FINDINGS

This section presents insights drawn from interviews with CSR professionals, centering around the concept of value creation. Participants described CSR as a strategic and ethical pathway for addressing societal needs while simultaneously fostering trust among

stakeholders. A framework of seven interconnected stages emerged, outlining how businesses progress from recognizing CSR relevance to building lasting societal trust.

#### 4.1 Value Creation: Active Contribution vs. Sponsorship

Participants expressed differing views on how companies create value—either through active involvement in social issues or via sponsorship.

P1 emphasized that real change only happens when companies actively engage with the problems they aim to solve, rather than simply donating funds. Without this engagement, CSR risks becoming a form of tokenism.

P3 echoed this by suggesting sponsorship might simply ease corporate guilt without addressing root issues. While it can provide temporary relief, it doesn't lead to systemic change.

P4, however, offered a balanced view, suggesting that even sponsorship can lead to tangible benefits, such as improved education or meaningful youth engagement—especially if it provides essential resources.

P5 introduced the idea of “active sponsorship,” where companies fund NGOs but also track outcomes closely and integrate results into their CSR communication. This approach combines financial support with accountability.

P8 reinforced this blended model, noting that their company sponsors initiatives but also participates directly—such as joining boards and engaging in shared spaces.

#### 4.2 Acknowledging CSR Relevance

Recognizing the importance of CSR is the foundation of impactful initiatives.

P3 noted the rise in consumer demand for ethical and sustainable goods, pushing businesses to align their values accordingly.

P2 described how CSR relevance is institutionalized within their company via a formal committee that evaluates and allocates resources based on community needs—ensuring fair distribution across causes like youth and women's sports.

P5 stressed that transparency and accountability enhance a company's reputation and credibility. A failure to measure or communicate social impact, however, can backfire and damage public trust.

#### 4.3 Understanding Societal Needs

Once companies acknowledge CSR's importance, the next step is identifying the specific needs of the communities they serve.

P7 pointed out that India's diverse population and evolving social fabric require tailored approaches— one-size-fits-all CSR no longer works.

P3 observed that changes in social expectations often occur silently, yet businesses are still held accountable. There's now a public expectation that companies should act—even without formal mandates.

P6 emphasized the importance of aligning initiatives with the lived realities of target communities. Generic CSR won't suffice; programs must be designed with precision to deliver maximum impact.

#### 4.4 Strategic Partnership with Society

Successful CSR depends on partnerships between the private sector and society.

P7 highlighted the shift from relying solely on government aid to involving civil society and businesses in addressing social challenges. Today, companies must co-create solutions with communities.

P5 emphasized the value of setting both short- and long-term CSR goals. While long-term visions are important, short-term deliverables are essential for tracking progress and refining strategies. This “missing middle” helps bridge intentions with tangible outcomes.

#### 4.5 Establishing Aspired Societal Value

Organizations strive to create specific kinds of social value, such as:

**Empowering Women:** P7 shared that women involved in their programs often seek purpose and independence beyond household roles. Access to employment not only boosts self-worth but also reduces reliance on social welfare systems.

**Youth Well-being:** P6 emphasized that ensuring youth stay engaged with education and community activities can drastically improve mental health and development.

**Educated Society:** P1 and P4 agreed that education is one of the fastest ways to drive impactful, lasting change—not only for young people but also for employees through continuous learning.

**Socio-economic Development:** P7 noted that when marginalized groups are given work, it improves not just their economic standing but also strengthens social ties and reduces dependency on aid.

#### 4.6 Addressing Societal Needs

This section explores the actions companies take to turn their social aspirations into reality:

**Parental Training:** P1 emphasized that training parents has long-term social benefits, including reduced chances of youth falling into criminal behavior. P5 added that instilling healthy habits early also supports adult well-being.

**Women's Economic Empowerment:** P7 described how hiring women from vulnerable backgrounds reduces pressure on public welfare systems, turning aid recipients into tax-paying contributors.

**Crime Reduction:** P1 shared a case where a real estate firm, in collaboration with the local government, reduced crime by engaging local women in community programs, improving safety and even increasing property value.

**Inclusion:** P4 and P2 discussed language training, inclusive workplace designs, and cultural sensitivity as strategies to help immigrant and marginalized employees feel more integrated and respected.

#### 4.7 Communicating Societal Value

Effective communication reinforces CSR's credibility and builds public trust.

P5 stated that particularly in the public sector, it's essential to clearly show how funds and efforts translate into real outcomes.

P2 and P8 noted that sustainability reports and internal communication channels help inform both internal teams and external stakeholders about CSR activities. P6 added that inviting community feedback through apps and public forums enhances transparency and engagement.

#### 4.8 Building and Maintaining Societal Trust

All the previous efforts culminate in the goal of building enduring trust with society.

P1 said that improving lives not only benefits the community but also strengthens consumer loyalty and future sales.

P4 emphasized long-term stakeholder relationships grounded in transparency and shared values. P5 noted that trust opens doors for stronger collaborations and enhances organizational reputation.

P2 and P3 discussed the need for ethical supply chains, monitored through regular audits and strict standards—reinforcing what's called “retrospective trust.”

Finally, P4 and P5 concluded that measuring social impact through reliable metrics is essential. Not only

does it guide strategy, but it also signals to stakeholders that the company is serious about creating real, measurable change.

### 5. DISCUSSION

This section connects the findings with existing research, offering insights into how CSR initiatives foster trust and align with stakeholder theory and ethical business models.

#### 5.1 Value Creation – Sponsorship vs. Active Engagement

Lahti et al. (2018) define value creation as the ability to generate and deliver meaningful benefits to various stakeholders. The findings support this, showing that companies need to address stakeholder needs—whether those are customers, employees, or local communities—to truly create value.

Different sectors approach this differently. For instance, manufacturing firms may favor sponsorships due to operational constraints, while service-oriented or public-sector organizations prefer direct involvement. This supports stakeholder theory (Freeman, 1984), which emphasizes that organizations must consider all parties affected by their operations, not just shareholders.

The findings highlight that both sponsorship and active engagement can lead to social impact. What matters is the intent, strategy, and alignment with the company's strengths. CSRBox (2021) also notes that philanthropic actions—be it through donations, services, or volunteering—can help companies achieve social goals and build community trust when done with purpose and consistency.

#### 5.2 Recognizing the Importance of CSR

Acknowledging the relevance of CSR is essential. Lis (2012) suggests that CSR shapes how stakeholders perceive a company's values and intentions. This research confirms that organizations aware of CSR's importance tend to be more transparent, better aligned with stakeholder expectations, and more likely to gain consumer loyalty (Carroll, 2000).

Additionally, practical measures—such as forming CSR committees to manage and evaluate social initiatives—demonstrate a company's commitment to institutionalizing social responsibility.

This mirrors Bernarto et al.'s (2020) finding that value creation and transparency are closely tied to brand trust and customer loyalty.

#### 5.3 Understanding and Responding to Societal Needs

Companies must evolve as societal needs change. Bryant et al. (2023) emphasize the importance of understanding social context in CSR. Similarly, interviewees noted that businesses can no longer rely on generalized strategies; they need focused, data-driven interventions that speak to the unique needs of their audiences.

By doing so, CSR becomes more than compliance—it becomes a pathway to meaningful change.

#### 5.4 Strategic Partnerships and Long-Term Planning

Creating impact often requires cooperation between businesses and community actors. The findings support the view that effective CSR involves collaboration with civil society, aligning with Brammer et al. (2018), who emphasize the role of partnership in ethical business practices.

Setting short-term milestones, as suggested by P5, helps track progress toward larger goals. This step-by-step approach ensures that CSR stays grounded while still aspiring for systemic transformation.

#### 5.5 Shaping Societal Value

Firms often aim to contribute to social progress in areas like education, gender equality, and economic inclusion. These efforts reflect a growing recognition that CSR isn't just about goodwill—it's about transforming lives and communities. This aligns with Öberseder et al. (2013), who highlight the importance of social fairness and ethical responsibility in CSR.

#### 5.6 From Action to Impact

Programs like parental training, women's economic empowerment, and inclusive hiring demonstrate how CSR efforts can translate into real-life benefits. These actions mirror the kind of responsible innovation described by Scherer and Palazzo (2017), where businesses act as partners in societal development.

The success of these programs often depends on whether companies can measure and communicate their impact, which leads to the final key dimension—trust.

#### 5.7 Communicating for Trust

Transparency plays a crucial role in CSR credibility. Mathews and Stokes (2013) suggest that trust is built not just through doing good, but by clearly showing how and why those efforts matter. Organizations that consistently report on their initiatives and results tend to enjoy stronger stakeholder loyalty.

#### 5.8 Building Trust: The Final Step

Trust doesn't come from CSR alone—it comes from how companies live their values, treat stakeholders,

and follow through on commitments. This echoes findings from Calderón et al. (2012), who argue that trust is central to ethical business success.

Ultimately, CSR must be integrated into the company's DNA—not just as an obligation, but as a strategic and moral compass.

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