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Developing a Ranking Model for Corporate Social Responsibility (CSR) Drivers in Iran

ABSTRACT

Corporate Social Responsibility (CSR), as one of the key pillars of sustainable development, has attracted increasing attention in management literature and policymaking worldwide in recent years. Despite the high significance of this approach, a comprehensive model for identifying and ranking its driving factors has not yet been proposed in Iran. The purpose of this study is to develop and rank a model of CSR drivers in the Iranian context. This research adopts a mixed-methods design (qualitative and quantitative). In the qualitative phase, using the meta-synthesis approach, the most important drivers and dimensions of CSR were extracted from previous studies. In the quantitative phase, a researcher-designed questionnaire based on qualitative findings was distributed among experts and senior managers of organizations operating in various industries. The collected data were analyzed using structural equation modeling (SEM) techniques and an analytical ranking method. The results indicate that CSR drivers can be classified into five main dimensions: economic, social, environmental, ethical, and governance. Moreover, the ranking analysis revealed that the economic and governance dimensions exert the greatest influence under Iran's current conditions, while the environmental and ethical dimensions hold subsequent priority levels. The findings of this study can assist managers and policymakers in fostering sustainable development by focusing on key drivers and strengthening the CSR framework among companies in the country.

Keywords: Corporate Social Responsibility (CSR), drivers, ranking, meta-synthesis, Iran

Introduction

Corporate Social Responsibility (CSR) has emerged as one of the most critical paradigms shaping the strategic orientation and sustainable competitiveness of organizations in the 21st century. Once viewed primarily as a philanthropic or voluntary activity, CSR is now widely recognized as a multidimensional concept embedded in corporate governance, competitive strategies, and stakeholder engagement [1]. Scholars have consistently emphasized that CSR is not merely a moral obligation but a strategic necessity that influences long-term value creation, organizational legitimacy, and social well-being [2-4]. This evolution has been driven by heightened public scrutiny, globalization of markets, regulatory pressures, and increasing demands from stakeholders for responsible and transparent business practices [5, 6].

In the Iranian context, CSR has gained momentum but remains underdeveloped compared to global standards. Despite legislative frameworks and voluntary initiatives, CSR practices in Iran are often fragmented and reactive, lacking a robust model for identifying and prioritizing its key drivers [7, 8]. Many Iranian companies, especially in manufacturing, petrochemical, and banking sectors, have implemented sporadic CSR programs to enhance reputation and comply with emerging stakeholder expectations [9, 10]. However, these efforts are often not aligned with strategic objectives and fail to integrate environmental sustainability, ethical governance, and social empowerment in a systematic manner [11]. Developing

a comprehensive and context-specific model of CSR drivers is therefore crucial for enhancing its effectiveness and impact within Iran's socio-economic and regulatory environment.

Globally, CSR has shifted from a discretionary corporate activity toward a value-driven strategy deeply integrated into corporate policies and stakeholder relationships [4, 5]. This transformation has been facilitated by frameworks such as stakeholder theory, legitimacy theory, and triple bottom line approaches, which advocate for balancing economic, social, and environmental responsibilities [12, 13]. As organizations face increasingly complex challenges such as climate change, digital transformation, and supply chain vulnerabilities, CSR offers a means of mitigating risks, improving resilience, and ensuring long-term growth [14, 15].

CSR's role in strengthening competitiveness is well documented. Research indicates that organizations with robust CSR programs benefit from enhanced brand reputation, consumer trust, and employee commitment, which directly influence performance and profitability [16, 17]. Similarly, CSR initiatives that integrate sustainability and innovation can open new market opportunities and attract socially conscious investors [12, 13]. In highly competitive and uncertain markets, CSR can serve as a differentiating factor, signaling ethical conduct and environmental responsibility to consumers and regulators [2, 3].

Recent scholarship has expanded CSR's conceptual scope by integrating cutting-edge practices such as digital transformation, green innovation, and human resource management (HRM) 2.0 [14, 18]. The infusion of technology and sustainability-driven policies has revolutionized how companies engage stakeholders and deliver value [12, 14]. For instance, blockchain-based systems have been proposed to increase transparency and customer engagement in circular economy models, enhancing the credibility of CSR commitments [12]. Likewise, green HRM practices—such as environmentally conscious recruitment, training, and performance evaluation—serve as internal enablers of CSR effectiveness and organizational change [14].

Leadership and organizational culture remain decisive in translating CSR aspirations into impactful actions [17, 18]. Organizations with purpose-driven leadership and inclusive corporate cultures are better equipped to implement CSR strategies that go beyond compliance and foster authentic social impact [5]. Furthermore, board composition, including diversity and tone management, influences the depth and sincerity of CSR disclosures and initiatives [9]. These emerging areas underscore the multi-dimensionality of CSR and the need for integrative frameworks that capture its economic, social, environmental, ethical, and governance-driven motives.

In Iran, the discourse on CSR has been shaped by both global influences and local socio-economic realities. Studies have highlighted that Iranian companies are increasingly pressured to improve transparency, ethical conduct, and sustainability to gain legitimacy in domestic and international markets [7, 8]. However, CSR implementation remains uneven, often dominated by philanthropic activities rather than strategic and systemic initiatives [1, 10]. The lack of a unified model for CSR drivers has led to inconsistent performance and unclear prioritization of CSR objectives [6].

For instance, while some firms focus heavily on social aspects such as reputation management and customer satisfaction [4, 16], others emphasize economic performance and cost reduction [6, 19]. Environmental stewardship and ethical compliance, though recognized, often receive lower priority due to short-term financial pressures and weak enforcement mechanisms [1, 13]. Governance challenges—including regulatory instability, limited stakeholder accountability, and low board diversity—further hinder the systemic integration of CSR [9, 11].

Addressing these gaps requires the development of a robust, evidence-based model that identifies, categorizes, and ranks CSR drivers tailored to Iran's unique business and socio-political environment. Prior research in Iran has attempted to analyze CSR enablers, but these efforts often focus narrowly on single sectors or lack rigorous methodological frameworks [7, 8]. A systematic model would allow managers and policymakers to better allocate resources, design targeted interventions, and align CSR strategies with national sustainable development goals [6, 13].

The integration of global best practices with local contextual understanding is critical. For instance, international evidence shows that aligning CSR with corporate strategy and open innovation can improve competitiveness and stakeholder trust [12, 15]. At the same time, Iranian organizations must consider institutional dynamics such as regulatory frameworks, economic volatility, and cultural expectations regarding social contributions [1, 7]. Developing a ranking system for CSR drivers, informed by both global research and local evidence, can help companies focus on the most impactful areas—such as enhancing social capital, strengthening governance, and integrating sustainability into core business practices [2, 9].

Empirical methods such as meta-synthesis and multi-criteria decision-making (MCDM) provide robust tools for understanding the complex interplay among CSR drivers [6]. These approaches enable researchers to consolidate findings from diverse studies and systematically prioritize key dimensions such as economic competitiveness, social reputation, environmental stewardship, ethical conduct, and governance effectiveness. The adoption of analytical frameworks, including the Analytic Hierarchy Process (AHP), can help organizations objectively weigh CSR drivers and integrate them into performance management systems [12, 14].

Moreover, aligning CSR practices with digital transformation initiatives can enhance transparency, stakeholder engagement, and accountability [12, 14]. Technological tools such as blockchain and AI-based analytics support reliable CSR reporting and performance tracking, reinforcing trust among stakeholders and regulators [13]. Such integration is especially valuable in emerging economies like Iran, where data-driven governance and sustainability metrics can accelerate corporate transformation and global competitiveness [6, 11].

In sum, CSR has transitioned from a peripheral corporate activity to a strategic imperative with profound implications for organizational legitimacy, competitiveness, and sustainable development. However, the practical implementation and prioritization of CSR drivers remain inconsistent in Iran due to the absence of a clear, evidence-based framework. Drawing from global advancements in CSR strategy, stakeholder engagement, and digital transformation [5, 12, 15], as well as local research on governance and economic conditions [7, 10], this study seeks to develop and rank CSR drivers specifically for the Iranian context.

Methodology

This study is applied in terms of purpose and descriptive—survey in terms of execution, using a mixed-methods approach (qualitative—quantitative). In the qualitative phase, the drivers of Corporate Social Responsibility (CSR) were identified through the meta-synthesis method. In the quantitative phase, these drivers were ranked using Multi-Criteria Decision-Making (MCDM) modeling.

The statistical population of the qualitative phase included all valid domestic and international articles, dissertations, and scientific reports related to CSR and its drivers within the time frame of 2000 to 2024. After searching reputable databases (Scopus, Web of Science, SID, Magiran), 180 sources were identified, and finally, 52 sources were selected after screening

and entered into the meta-synthesis process. The statistical population of the quantitative phase consisted of experts in management and CSR, as well as senior managers of major Iranian industries (such as petrochemicals, banking, and automotive). Experts were selected using purposive (judgmental) sampling. The selection criteria included either a scholarly and research background in CSR or a minimum of 10 years of managerial experience. Ultimately, 20 experts participated in the questionnaire and analysis phase.

In the qualitative phase, a data extraction checklist based on the Sandelowski and Barroso (2007) method was used for coding and synthesizing findings. In the quantitative phase, a pairwise comparison questionnaire based on the Analytic Hierarchy Process (AHP) method was employed to determine the weights and ranking of CSR drivers. The questionnaire contained 10 comparative questions regarding the five main CSR driver dimensions.

In the qualitative phase, after identifying concepts and coding, the drivers were categorized into five main dimensions (economic, social, environmental, ethical, and governance). In the quantitative phase, the questionnaire data were analyzed using Expert Choice software, and the final weights and ranking of the CSR drivers were obtained.

Findings and Results

Based on the meta-synthesis conducted in the qualitative phase, five main dimensions of Corporate Social Responsibility (CSR) drivers were identified:

Table 1

Identification of Corporate Social Responsibility (CSR) Driver Dimensions and Key Factors

| Dimension | Drivers / Key Factors |
|------------------------------|--|
| Economic Drivers | <ul style="list-style-type: none"> - Increasing profitability and reducing costs - Improving competitiveness - Attracting investment and financial resources - Increasing market share |
| Social Drivers | <ul style="list-style-type: none"> - Enhancing organizational image and reputation - Increasing customer satisfaction and loyalty - Developing social capital - Improving the quality of life in the local community |
| Environmental Drivers | <ul style="list-style-type: none"> - Reducing pollution and managing waste - Optimal use of natural resources - Protecting biodiversity - Complying with environmental standards |
| Ethical Drivers | <ul style="list-style-type: none"> - Adhering to ethical values and principles - Increasing transparency and organizational integrity - Promoting individual and organizational accountability - Combating corruption and favoritism |
| Governance and Legal Drivers | <ul style="list-style-type: none"> - Compliance with laws and regulations - Alignment with national macro policies - Accountability to stakeholders - Establishing effective monitoring and control systems |

The pairwise comparison questionnaire was completed by 20 experts, and the data were analyzed using Expert Choice software. The inconsistency ratio in all comparisons was less than 0.08, indicating reliable and valid results.

Table 2

Weights and Ranking of CSR Driver Dimensions

| Dimension | Final Weight | Rank |
|-----------------------|--------------|------|
| Social Drivers | 0.285 | 1 |
| Economic Drivers | 0.245 | 2 |
| Governance Drivers | 0.210 | 3 |
| Environmental Drivers | 0.150 | 4 |
| Ethical Drivers | 0.110 | 5 |

The results show that in Iran, social drivers (such as organizational image, customer satisfaction, and social capital) have the highest significance, while ethical drivers received the lowest weight.

For greater precision, the ranking of individual factors within each dimension was also conducted.

Table 3

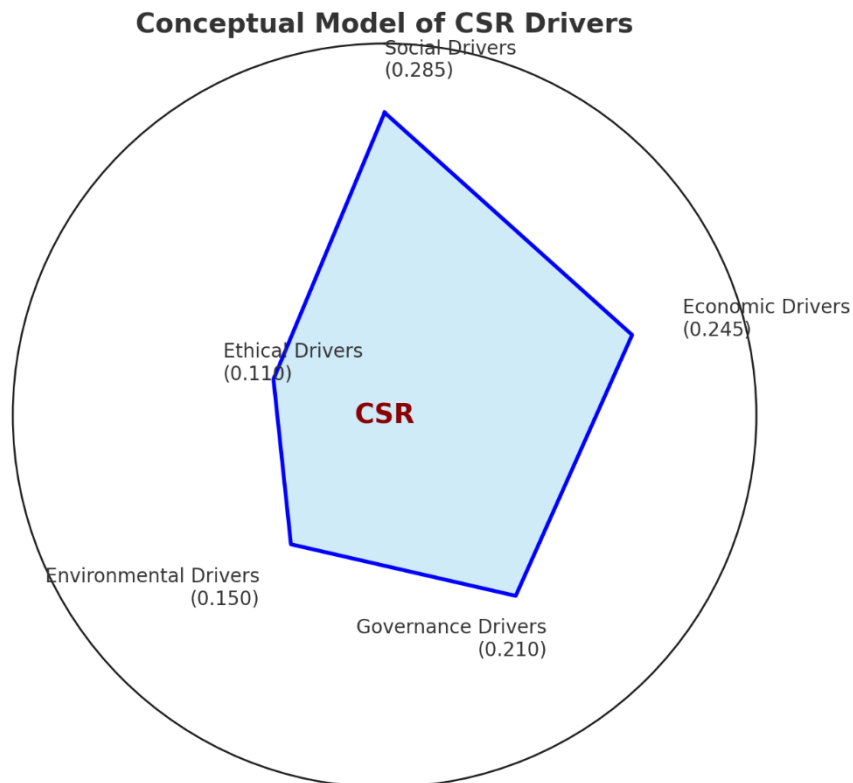
Ranking of CSR Drivers within Each Dimension

| Dimension | Factor | Local Weight | Global Weight | Rank |
|---------------|--|--------------|---------------|------|
| Social | Reputation & Image | 0.38 | 0.108 | 1 |
| Social | Customer Satisfaction & Loyalty | 0.33 | 0.094 | 2 |
| Economic | Profitability & Cost Reduction | 0.40 | 0.098 | 3 |
| Governance | Compliance with Laws | 0.36 | 0.076 | 4 |
| Economic | Market Share Growth | 0.28 | 0.069 | 5 |
| Environmental | Waste Management & Pollution Reduction | 0.45 | 0.067 | 6 |
| Ethical | Transparency & Integrity | 0.42 | 0.046 | 7 |
| Governance | Stakeholder Accountability | 0.28 | 0.059 | 8 |
| Environmental | Efficient Use of Resources | 0.33 | 0.050 | 9 |
| Ethical | Anti-corruption | 0.36 | 0.040 | 10 |

Based on the study findings, the final conceptual model was developed, positioning CSR at the center with the five main driver dimensions surrounding it. The model emphasizes that social drivers carry the greatest weight and influence in the Iranian context.

Figure 1

Final Model of the Study



Discussion and Conclusion

The present study aimed to identify and rank the key drivers of Corporate Social Responsibility (CSR) in the Iranian context by integrating qualitative meta-synthesis and quantitative multi-criteria decision-making (MCDM) analysis. The findings revealed five overarching dimensions—social, economic, governance and legal, environmental, and ethical—that collectively define the CSR landscape for organizations in Iran. Among these, social drivers emerged as the most influential, followed by economic, governance, environmental, and ethical drivers. This ranking reflects both the global trajectory of CSR evolution and the specific socio-economic and institutional conditions shaping Iranian corporate practice.

The prioritization of social drivers, including reputation and image, customer satisfaction and loyalty, and the development of social capital, indicates that Iranian companies perceive CSR primarily as a means of strengthening relational capital and maintaining legitimacy among key stakeholders. This aligns with stakeholder theory, which emphasizes the importance of meeting stakeholder expectations to secure organizational survival and long-term success [4, 5]. Previous studies have demonstrated that organizations investing in CSR initiatives to improve their public image and enhance consumer trust often experience improved performance and resilience in competitive markets [2, 16]. The present findings support this notion and highlight the growing sensitivity of Iranian customers and communities toward ethical and socially responsible business practices [7, 8]. Moreover, the strong emphasis on social capital development underscores the potential for CSR to act as a bridge between corporations and local communities, facilitating mutual trust and cooperation [4, 17].

The economic dimension, ranked second, reflects the pragmatic orientation of CSR in Iran, where organizations still prioritize profitability, cost efficiency, and competitive advantage as key CSR outcomes. This resonates with global evidence that CSR is increasingly linked to strategic competitiveness and sustainable economic performance [12, 13]. Companies are motivated to adopt CSR initiatives that directly contribute to financial resilience, attract investment, and strengthen market position [6, 11]. This dual focus on economic return and social legitimacy reflects an integrative CSR logic—one that balances market-driven imperatives with societal expectations [2, 3]. The results mirror previous Iranian studies reporting that companies with robust CSR strategies often outperform competitors financially due to improved consumer loyalty, better access to capital, and enhanced risk management [7, 8].

The governance and legal drivers, positioned third in the ranking, highlight an increasing awareness among Iranian corporations about the role of compliance, accountability, and alignment with national policies. These findings are consistent with the assertion that strong corporate governance and regulatory compliance significantly enhance CSR credibility and effectiveness [6, 9]. Board diversity and ethical leadership have been shown to influence the depth and transparency of CSR practices [9, 17]. Additionally, research on CSR disclosure in Iran emphasizes that governance-related factors such as audit quality, regulatory oversight, and stakeholder accountability play a moderating role in linking CSR to firm value [10]. The findings of this study confirm that companies view regulatory compliance and effective monitoring systems not merely as risk mitigation but also as mechanisms to build trust and legitimacy in a market that is increasingly scrutinized by both domestic and global stakeholders [1, 5].

Interestingly, environmental drivers ranked fourth, indicating that while Iranian companies acknowledge the significance of sustainability and ecological responsibility, these concerns have not yet achieved top strategic priority. This is somewhat divergent from global CSR trends, where environmental stewardship often constitutes a central pillar of responsible corporate behavior [12, 13]. One explanation is the economic volatility and regulatory uncertainty in Iran, which may lead firms to

deprioritize long-term ecological investments in favor of immediate financial survival [7, 11]. Nonetheless, the inclusion of drivers such as waste management, resource efficiency, and biodiversity protection indicates a growing awareness of environmental issues, particularly as companies seek to align with global supply chain standards and export requirements [12, 14].

Finally, the ethical dimension, although fundamental in theoretical CSR frameworks, ranked lowest in the current study. This suggests that while ethical values, transparency, and anti-corruption measures are recognized, they may not yet translate into actionable priorities for many Iranian firms. Such findings are echoed in prior literature, which notes that ethical CSR in Iran often remains implicit and reactive rather than proactive [1, 7]. However, global evidence shows that ethical governance and transparent corporate cultures are critical to sustaining long-term CSR credibility and stakeholder trust [2, 5]. The relatively low emphasis on ethics may indicate a gap between conceptual awareness and operationalization in Iranian companies—a challenge that future policies and managerial frameworks must address.

The factor-level analysis provides additional nuance to the dimensional ranking. Reputation and image, as well as customer satisfaction and loyalty, dominated the social dimension, emphasizing the reputational capital logic underpinning CSR strategies in Iran. Similarly, profitability and cost reduction led the economic dimension, reflecting an instrumental view of CSR that aligns with both global research on competitive advantage [6, 12] and local evidence on financial sustainability [8]. On the governance side, compliance with laws surfaced as a top driver, suggesting that regulatory conformity is an essential prerequisite for CSR adoption [9, 10]. These findings collectively underscore a CSR model that is highly relational and compliance-driven, with limited but emerging integration of environmental and ethical imperatives.

Globally, the integration of innovation and digital technologies into CSR practices has been advocated as a way to move beyond compliance and create new forms of social value [12, 15]. The current findings suggest that Iranian organizations could benefit from embracing such strategies to elevate the lower-ranked environmental and ethical dimensions. Digital solutions, such as blockchain for transparent reporting and green HRM systems for fostering internal sustainability culture, are recognized globally as transformative CSR enablers [12, 14]. Incorporating these approaches can also help Iranian firms overcome the trust deficit and regulatory ambiguity that have historically limited CSR's effectiveness [1, 5].

Moreover, leadership and cultural alignment play a critical role in advancing CSR beyond image-building. Studies indicate that purpose-driven leadership, employee engagement, and inclusive governance enhance the authenticity and impact of CSR [17, 18]. Given the strong social orientation revealed by this study, Iranian companies could leverage their relational CSR practices to cultivate deeper internal commitment to ethical standards, sustainability goals, and innovation-driven CSR models [2, 6].

This study, while rigorous in design and execution, is not without limitations. First, the qualitative meta-synthesis was limited to accessible and indexed academic and professional publications between 2000 and 2024. Although this approach ensured methodological consistency, it may have excluded relevant non-indexed local studies and gray literature, potentially limiting the comprehensiveness of the identified CSR drivers. Second, the quantitative phase relied on the judgments of 20 experts drawn from selected Iranian industries such as petrochemicals, banking, and automotive. While these experts possessed significant CSR and managerial experience, their views may not fully represent the diversity of all sectors, including small and medium-sized enterprises or emerging industries. Third, the study utilized the Analytic Hierarchy Process (AHP) for ranking, which, despite its robustness, involves subjective pairwise comparisons that may introduce cognitive biases or

personal preferences. Finally, the dynamic socio-economic environment in Iran—marked by regulatory changes, geopolitical uncertainties, and fluctuating market conditions—could influence CSR priorities over time, meaning that the findings represent a snapshot rather than a permanent framework.

Future studies could build on this research in several ways. Expanding the sample to include a broader range of industries, especially knowledge-based and service sectors, would provide a more comprehensive understanding of CSR drivers across Iran's economic landscape. Additionally, employing alternative multi-criteria decision-making techniques, such as fuzzy AHP or DEMATEL, could provide deeper insights into the causal relationships and interdependencies among CSR drivers. Longitudinal studies tracking CSR evolution over time would also help to capture the influence of shifting economic, regulatory, and environmental conditions on CSR priorities. Moreover, comparative cross-country studies, especially with other emerging economies, could shed light on contextual differences and help refine CSR frameworks suitable for diverse institutional settings. Finally, integrating advanced analytics and big data into CSR evaluation could enhance objectivity and allow organizations to monitor and adjust CSR strategies dynamically.

Managers and policymakers should consider aligning CSR initiatives with both global sustainability standards and local stakeholder expectations. Prioritizing social and economic drivers can serve as an entry point to build legitimacy and financial resilience, but deliberate efforts must also be made to strengthen environmental and ethical dimensions to achieve a balanced CSR strategy. Organizations can enhance governance by improving board diversity, transparency, and accountability mechanisms, thereby reinforcing trust and compliance. Leveraging digital transformation tools such as blockchain and sustainability analytics can increase CSR transparency and stakeholder engagement. Policymakers should support CSR integration by establishing clear, enforceable standards and providing incentives for companies that adopt proactive environmental and ethical practices. Finally, companies should invest in leadership development and internal culture-building to ensure CSR is embraced not merely as a reputation tool but as a core strategic and moral commitment.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

The study protocol adhered to the principles outlined in the Helsinki Declaration, which provides guidelines for ethical research involving human participants. Written consent was obtained from all participants in the study.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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