

Systematic Review

# Managing a Relationship between Corporate Social Responsibility and Sustainability: A Systematic Review

Alla Mostepaniuk <sup>1,\*</sup>, Elsie Nasr <sup>2</sup>, Razan Ibrahim Awwad <sup>3</sup>, Sameer Hamdan <sup>4</sup> and Hasan Yousef Aljuhmani <sup>5</sup>

<sup>1</sup> Faculty of Economics and Administrative Sciences, Final International University, North Cyprus via Mersin 10, Kyrenia 99320, Turkey

<sup>2</sup> Faculty of Business and Economics, Girne American University, North Cyprus via Mersin 10, Kyrenia 99320, Turkey

<sup>3</sup> Business Management Department, Girne American University, North Cyprus via Mersin 10, Kyrenia 99320, Turkey

<sup>4</sup> Department of Business Administration, Near East University, North Cyprus via Mersin 10, Nicosia 99138, Turkey

<sup>5</sup> Faculty of Business and Economics, Centre for Management Research, Girne American University, North Cyprus, Via Mersin 10, Kyrenia 99428, Turkey

\* Correspondence: a.mostepaniuk@gmail.com

**Abstract:** The paper is devoted to building up a comprehensive model of the relationship between corporate social responsibility (CSR) and sustainability practices based on the analysis of their main predictors to ease the process of managing CSR and sustainability activities and provide practical recommendations for businesses regarding successful realization of their business, social and sustainable development goals. Currently, businesses integrate corporate social responsibility (CSR) and sustainability practices into their strategies to enable the fulfillment of sustainability goals and gain competitive advantages. Therefore, to achieve the aim of the study, a systematic review methodology was used in six stages: (1) defining the benchmarks; (2) extraction of papers from the two most cited databases: Web of Science and Scopus; (3) Manual content analysis of all extracted papers; (4) Identification of the dominant categories of this research topic; (5) The development of a comprehensive model of the relationship between CSR and sustainability, and (6) Discussion and control of obtained results and provision of recommendations for future studies. The model suggested is seen as a roadmap for organizations in different sectors of the economy and includes a variety of determinants that were divided into two groups depending on their relevance to an organization: the components of human and social capital, the technical characteristics of an organization and financial dimensions, and the outside business environment, which is determined by the political system and the level of corruption.

**Keywords:** CSR; sustainability; social capital; human capital; innovations; political system; CEO; trust; stakeholders; systematic review



**Citation:** Mostepaniuk, A.; Nasr, E.; Awwad, R.I.; Hamdan, S.; Aljuhmani, H.Y. Managing a Relationship between Corporate Social Responsibility and Sustainability: A Systematic Review. *Sustainability* **2022**, *14*, 11203. <https://doi.org/10.3390/su141811203>

Academic Editor: Antonis A. Zorpas

Received: 29 May 2022

Accepted: 2 September 2022

Published: 7 September 2022

**Publisher's Note:** MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



**Copyright:** © 2022 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

## 1. Introduction

The concept of corporate social responsibility does not lose its importance and the attention of scholars, businesses, the public, and policymakers from the time when the concept was suggested by Bowen, an American economist, and Grinnell College president in his book *Social Responsibilities of the Businessman* (1953) [1] up to the present day [2–10]. It should be said that although this theory was created in the last century, the ideas are still relevant currently; additionally, the concept of corporate social responsibility (CSR) has a wide and interdisciplinary nature that makes it easy to adapt it to the constantly changing external economic, political, and social environment as well as to the modifications seen within the market and business environment including the broadly spreading public concern on the environmental and social issues solving in general [11]. Moreover, as CSR

practices are becoming common to the majority of businesses, it has become an important subject of research, which widens the theoretical background of the concept, involving elements from other disciplines [12–14]. Most researchers adopt the theory developed by Carroll in 1979 [15], according to which CSR should consider the economic, legal, ethical, and philanthropic expectations of the public while making business decisions [15,16].

In 2015, the United Nations General Assembly developed the Sustainable Development Goals [17], which included 17 interlinked global goals that should be reached to minimize social, humanitarian, and economic problems worldwide [13,18,19]. The goals are as follows: (1) no poverty, (2) zero hunger, (3) good health and well-being, (4) quality education, (5) gender equality, (6) clean water and sanitation, (7) affordable and clean energy, (8) decent work and economic growth, (9) industry, innovation, and infrastructure, (10) reduced inequality, (11) sustainable cities and communities, (12) responsible consumption and production, (13) climate action, (14) life below water, (15) life on land, (16) peace, justice, and strong institutions, and (17) partnerships for the goals [17]. As a response to the newly introduced policy, businesses have started to adopt sustainability policies to achieve sustainable goals; among the most important are dealing with environmental degradation, protecting human rights, meeting the needs of all stakeholders, etc. [6,20–25].

Consequently, today, businesses aim to integrate the practices of CSR and sustainability into their strategies to facilitate the fulfillment of sustainability goals and obtain competitive advantages [4,26,27]. In this context, the issue of the relationship between CSR and sustainability practices has arisen, as both are seen as tools in social and environmental problem-solving [28,29].

The current literature on CSR and sustainability [13,18,19,24,27,29–35], as a rule, is devoted to the factors affecting the efficiency of CSR and sustainability practices of a particular business or a sector of the economy, including the analysis of suggested moderators and mediators.

Thus, the main aim of this research is to integrate a more comprehensive model of the relationship between CSR and sustainability in business practices. To achieve this goal, a systematic literature review was conducted based on an analysis of previous studies to improve the process of managing CSR and sustainability activities. A review of related studies was carried out using recent papers (2020–2022) published on the Web of Science and Scopus databases. This research uses existing studies to explain the relationship between CSR and sustainability [36–44] to provide practical recommendations for businesses regarding the successful realization of their business, social, and sustainable development goals.

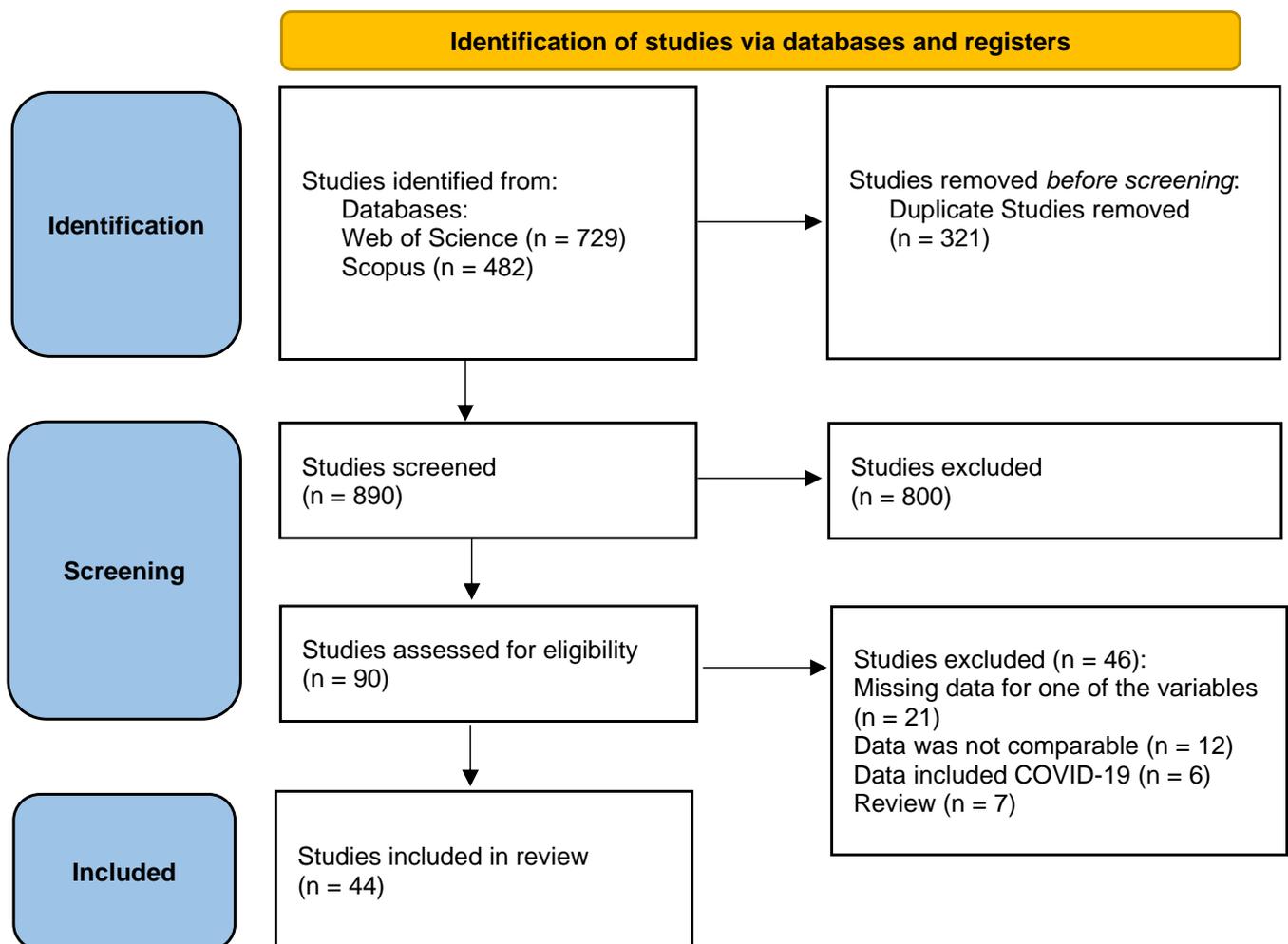
## 2. Methods

A systematic review methodology was used to achieve the aim of the study [45]. The study aims to fill the gap in the existing literature that was identified by several authors. In addition, recent studies [46–48] suggested performing an overall comparison of the obtained results on the relationship between CSR and sustainability to identify the key factors that affect their efficiency and to develop a theoretical model that is appropriate for both developing and developed countries. Additionally, [49–53] recommend studying the relationship between CSR and sustainability in various industries to determine similarities and differences. Thus, the main aim of this study is to fill the gaps in the literature by conducting a systematic literature review that focuses on the relationship between CSR and sustainability. Consequently, a review was conducted to identify, evaluate, and interpret the existing literature to form a comprehensive model of the relationship between CSR and sustainability practices based on an analysis of their main predictors. In this study, the approach suggested by [45,54] was implemented, which allows an inductive analysis to be performed and, based on it, to develop a model for the research question [55,56]. The analysis was performed according to the stages proposed by Fisch and Block [54]:

Stage 1. Defining the benchmarks: articles from different journals, articles written only in English, and peer-reviewed journal articles.

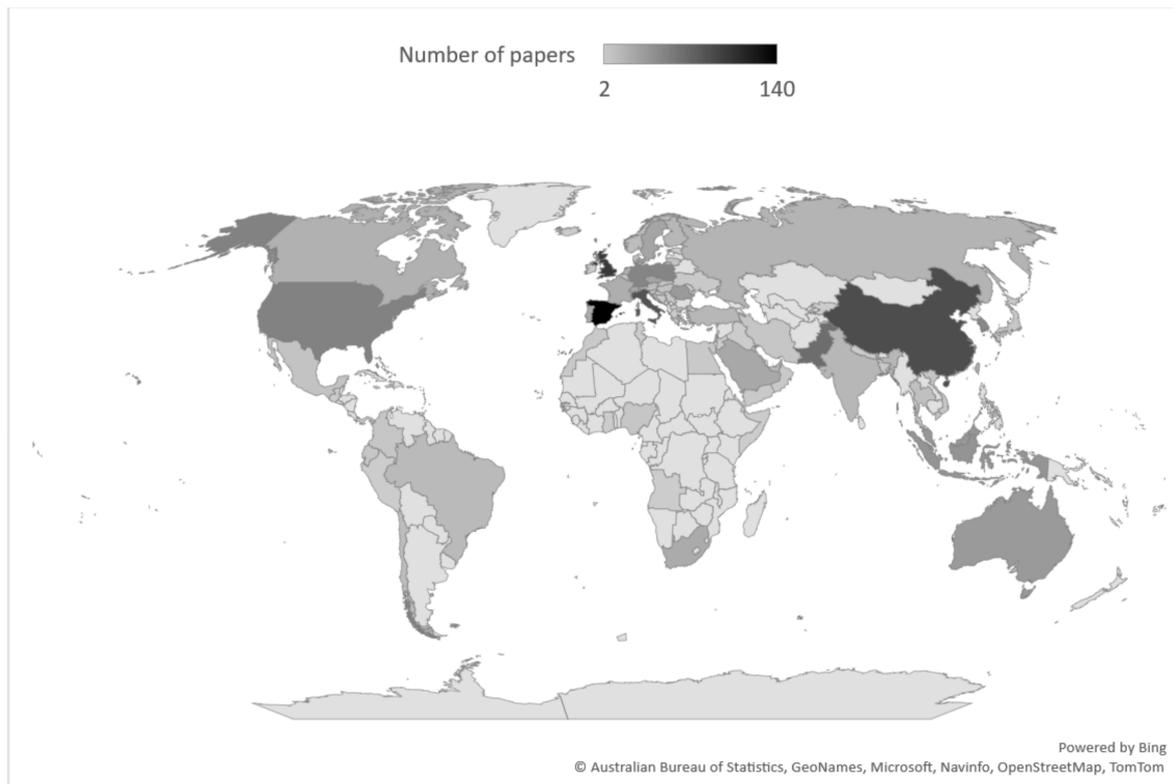
Stage 2. The search of articles was done in the two most cited databases: Web of Science and Scopus, and articles were searched using the following keywords: “corporate social responsibility” and “sustainability”, and the timeframe was fixed as 2020–2022 to determine the latest trends regarding the research question; only papers with the open access were included, and as a result of this search 890 papers were found.

Stage 3. The manual content analysis of all papers was performed following the requirements of PRISMA [57] to avoid subjectivity (Supplementary Materials). The PRISMA flow diagram is presented in Figure 1, and the ones that fit the research topic inclusion criteria were selected for further analysis; thus, 90 papers were determined as a data set for the study. The papers originated from various countries and disciplines, as follows (see Figures 2 and 3): 140 from Spain, 102 from the UK, 88 from China, 84 from Italy, 66 from Pakistan, and 52 from the USA. The mentioned distribution of papers shows that there is a high and constantly growing interest and need for similar research in both developed and developing countries.

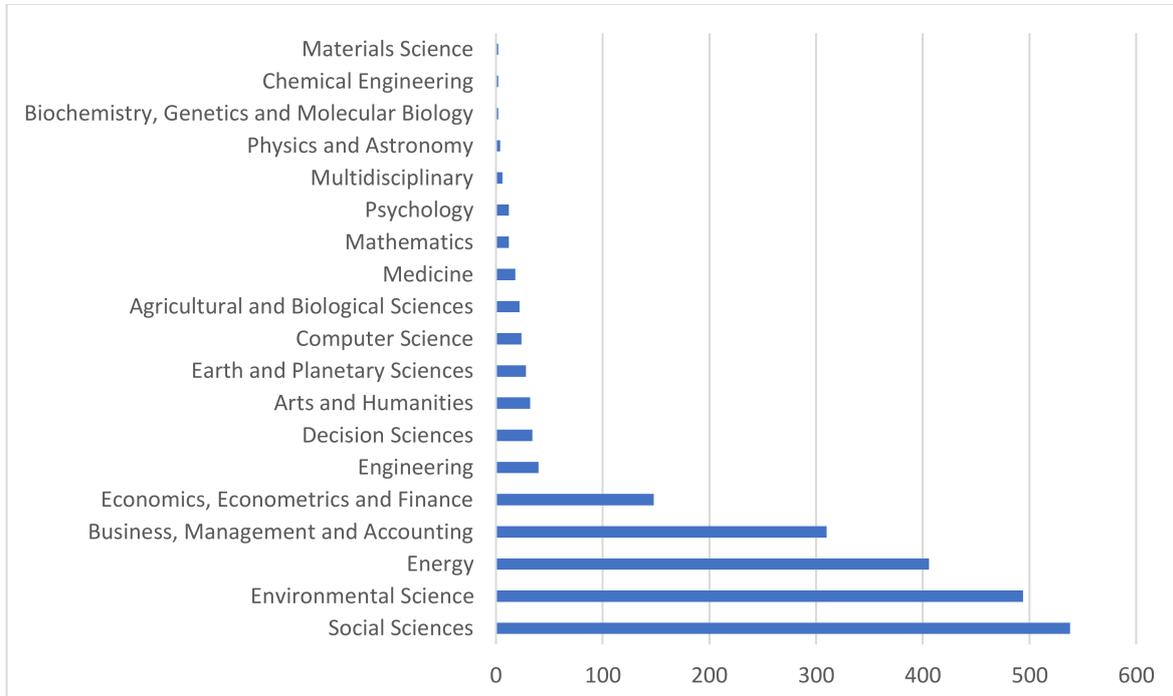


**Figure 1.** PRISMA flow diagram. Source: own illustration based on [58].

Stage 4. The dominant categories of this research topic, mediating categories according to the studied connections between the dimensions of CSR and sustainability, and subcategories were identified. The final results yielded 44 papers that met the purpose of the study. The complete list is provided in Appendix A.



**Figure 2.** Distribution of papers by country. Source: designed by authors.



**Figure 3.** Distribution of papers by disciplines. Source: designed by authors.

Stage 5. Based on a detailed analysis of all the suggested factors, moderators, and mediators of CSR and sustainability activities, the model was developed to bring together the key findings obtained by various authors.

Stage 6. Discussion and control of the obtained results and the results of similar studies were conducted, and recommendations for future studies are suggested.

### 3. Results and Discussion

A systematic analysis of the current scientific literature on the relationship between CSR and sustainability showed that each term is used as an “umbrella” concept [13,18,27,30,34,59]. The term “corporate social responsibility” as a rule determines the voluntary behavior of a business that acts in line with the expectations of stakeholders, namely consumers, suppliers, employees, business partners, representatives of the local community, and the environment. In addition, each component of CSR can be viewed from the perspective of different types of responsibility: economic, legal, ethical, and philanthropic. Those mentioned above show that CSR has a multidisciplinary nature and covers various business, social, public, and environmental initiatives; besides that, it includes the beliefs and expectations of the population, and the way of interaction between market actors. Moreover, CSR principles can be seen through the business management perspective, meaning that such components as “green finance” [60,61], “sustainable human resource” [13,62–64], “sustainable supply chain” [46,65], “pro-environmental behavior” [24,66–72], “innovation” [46,68,73–80], “performance outcomes” [62,65,69,76–79,81–93], “strategic sustainable development” [49], “trust” [94–96], “commitment” [73], “sustainable governance and stakeholders” [48,75,97–100] are related to CSR and, in a wider perspective, to the sustainability goals (Further details are listed in Appendix A). Thus, this study aims to analyze the determinants of CSR and sustainability to build a comprehensive model that will ease the implementation and management of CSR and sustainability activities in various organizations.

#### 3.1. CSR and Environmental Sustainability

Environmental sustainability is an environmental competitive advantage that can be achieved by implementing sustainable supply chain management (SSCM) and other related business practices that focus on waste generation, ecosystem disruption, and natural resource depletion [83,101]. As studies suggest, both types of CSR practices, external and internal, positively affect the practice of SSCM, which, in turn, promotes sustainable organizational performance (operational and environmental) in general [46,61,65–67,69–72,77,80,83]. Additionally, the mediating role of sustainable supply chain management was proved by the authors.

In this context, it should be mentioned that recent studies highlighted the importance of environmental performance as a practice of reducing solid waste, air emissions, and effluent waste, and promoting sustainable distribution and environmental technologies. It should also be stated that in relevant studies, big data analytical capabilities were used as a mediating factor in this relationship, and their importance was proven [65,74,75]. Thus, based on existing literature, it is assumed that big data analytical capabilities have a mediating role in the relationship between CSR and sustainability.

At the same time, the number of studies aimed to determine the factors that affect the application of environmental sustainability principles [18,86,87]. As a result of the implemented analysis, the following key variables were determined that can influence named practices in both countries: Entrepreneurial Orientation, which shows the style, decisions, and actions of an organization, their behavior and vision about the market, their proactive orientation towards the adoption of environmentally friendly practices into their organizational activities; and Customer Orientation, which indicates the set of beliefs and needs of an organization to share the information and to meet the expectations of their stakeholders, to differentiate themselves among rivals; and Corporate Social Responsibility, which is seen as business activities and sustainable corporate culture from an economic, social, and environmental perspective [18,86,87]. In addition, the level of knowledge affects decision-making processes related to the development of high-level sustainable and CSR practices [84,86,101]. Therefore, taking into account the aforementioned results, in this study the level of knowledge has a direct effect on CSR practices and sustainability.

The concept of environmental sustainability can be analyzed from the point of three components, namely environmental management initiatives, the environmental management system as the strategic organizational framework for the environment-related activities, and corporate social responsibility, it should be stated that the variable “environmental

performance” was used as a measurement of the organizational sustainability [84]. Simultaneously, the authors use CSR authenticity as a mediator for environmental initiatives, environmental performance and sustainability links. CSR authenticity is used to identify how stakeholders’ perception of the sincerity of a company’s CSR initiatives supports an increase in the environmental performance of an organization. Thus, the study proved the existence of a mediating effect of stakeholders’ perceptions of the inner purpose of an organization to implement CSR principles [83,84]. Accordingly, it is assumed that CSR authenticity has a mediating role on the relationship between CSR and sustainability.

### 3.2. CSR and Corporate Sustainability

The effect of CSR on the corporate sustainability of social enterprises [64,85,94] was analyzed through social and economic performance, in which corporate sustainability can be determined as a managerial strategy that includes socially responsible staff members, considering ethical issues, providing social services and environmental problem-solving, and generating financial revenue [75]. Social performance is seen as the possibility of creating jobs, providing social services, and promoting community development [102]. Furthermore, researchers have proved, based on theoretical and empirical analysis, that innovativeness has a moderating role in the relationship between CSR practices and corporate sustainability [73,85,88,95]. Thus, it is suggested that the degree of the innovativeness moderates the relationship between CSR and sustainability.

At the same time, various papers were devoted to studying the relationship between CSR and a firm’s financial performance including its sustainability, considering chief executive officer (CEOs) characteristics as a moderator of its relationship [88,103–105]. The analysis was conducted based on secondary data obtained from databases and concluded that CSR companies have better financial performance, and it was proved that the educational level of CEOs and tenure act as positive moderators [88]. In addition to that, empirical studies were done to identify the linkage between sustainability and CSR performance [79,88–90,99], where sustainability is determined by environmental, social, and economic performance, whereas CSR is represented by environmental and social performance and firm financial performance [87]. It should be noted that the author emphasized the direct impact of educational level on social and environmental performance; specifically, CEOs with higher engineering or related science degrees are more ready to be engaged and invest in research and development and take initiatives in terms of social and environmental norms. A study also shows that the longer CEOs are in their positions, the more environmentally and socially responsible they are becoming, and as a result, their financial performance rises as well [88,103,104]. Therefore, based on the above, CEOs characteristics have a direct impact on CSR and sustainability practices.

In addition to the direct impact of the education level on CSR and its efficiency, another approach was suggested to identify the role of top management commitment [73,96,105]. Thus, studies investigate the influence of CSR on corporate sustainability, including the moderating role of top management’s commitment. The findings of the analysis support the moderating role of top management commitment in the relationship between the environmental dimension of CSR and corporate sustainability, which confirms the partial role of this relationship [73,96,105]. The contradicting results should be discussed, as the study proved that the economic dimension of CSR had no significant influence on corporate sustainability, whereas the environmental and social dimensions of CSR had a significant impact on corporate sustainability [73]. Moreover, the study focused on the effect of board composition, meaning that a combination of different cultural and social characteristics leads to higher acceptance of the main principles of CSR, which, in turn, stimulates corporate sustainability in general [73,96,105]. Based on previous results, it is assumed that top management’s commitment has a moderating role on the relationship between CSR and sustainability.

Additionally, an analysis of the relationship between CSR and financial performance, including its sustainability and the role of employees’ pro-environmental behavior as

a mediator of this linkage was undertaken [61,65–67,69,77]. These papers included the individual characteristics of employees, specifically regarding their values, norms, and behavior appealing toward nature, which is not common for such studies in general. While determining the level of pro-environmental behavior, the authors used the concept of “Connectedness to Nature”, which means that, according to their values, individuals will be discouraged from following the practices that negatively affect the natural environment in general [65]. In the suggested conceptual model, the connectedness to nature is seen as a moderator of the mediated relationship between CSR and financial performance through pro-environmental behavior [69–71]. The mentioned studies proved that, particularly regarding SMEs, they are limited in their resources, companies should support common sustainable values concerning the nature and attitude of individuals towards the environment as a strategy to be deeply involved in CSR practices, which will lead to a more sustainable natural environment and better financial performance [61,66,76]. Thus, in this context, the role of employees’ pro-environmental behavior is seen as a mediator of the relationship between CSR and sustainability.

Another study aimed to analyze the relationship between CSR and individuals’ pro-environmental behavior, as it was suggested that environment-oriented individuals put pressure on businesses to act in an eco-friendly manner [66,67,70]. In addition, the study tried to investigate the importance of emotions, specifically “emotional affinity towards nature” [67,69,71]. Thus, the results of the conducted analysis showed that, in more than 30% of cases, emotions towards nature significantly mediated the relationship between the CSR of an organization and the pro-environmental and sustainability oriented behavior of individuals [67,69–71]. Therefore, emotions towards nature have a mediating role on the relationship between CSR and sustainability.

In addition, while discussing the impact of the emotional components, trust and commitment should be discussed as a basis for the formation of social capital. Thus, according to the research on the relationship between various dimensions of organizational sustainability and employees’ trust and commitment to organizational policy and goals as a factor affecting an organization’s performance and overall success in the market, both employees’ trust and commitment can determine their productivity and attitude towards their duties including their social responsibilities [73,94–96]. To achieve this aim, five predictors were used: economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility, and social and economic sustainability. Organizational trust was used as a mediator, and organizational commitment was used as the predictive construct [96,106]. The results of the analysis show the positive effect of all five predictors, making the effect of CSR similar to economic and social sustainability in this context [73,96,106]. According to the obtained results, it is assumed that organizational trust has a mediating role on the relationship, and organizational commitment has a direct impact on CSR and sustainability practices.

Additionally, it was proved that all CSR dimensions (economic, legal, ethical, and philanthropic) have a significant impact on sustainable development in general, which, in turn, has a positive significant influence on implementing sustainable innovations [28,89]. Furthermore, according to the analysis results, CSR is significantly associated with second-order social capital, which is formed as the outcome of already built strong trustful relationships with stakeholders in general [48,100]. Additionally, the study suggested that second-order social capital is significantly associated with sustainability innovations, meaning that the accumulation of social capital leads to higher level of CSR and more sustainable innovations and, later, to a higher level of sustainable performance and economic development in general [46,48,100]. Thus, second-order social capital has a direct impact on the CSR and sustainability initiatives.

To form a comprehensive understanding of how CSR can be integrated into an organization’s strategy and can be seen as a rational decision, an approach to balancing the costs and benefits of CSR should be studied. Thus, studies examine the importance of CSR as a solution to create a balance in society through sustainable business performance to determine the role of green financing that covers the costs associated with the imple-

mentation of CSR practices in the banking sector [60–62,76,77]. The term “green finance” can be defined as the arrangement of financial and monetary resources in a way that allows achieving sustainable development at the least possible adverse cost to ecology and habitat [107]. At the same time, the practice of implementing CSR in services is different from other industries, specifically in the financial sector, where all institutions are limited by laws and other state regulations, meaning that they cannot provide any additional social services. In this case, CSR is seen as a strategy for building trustful and loyal relationships with consumers. Moreover, the studies show that green finance facilitates firms in achieving CSR goals towards employees, customers, communities, stakeholders, and ethical issues [60,61,76,77,107]. Taking the previous results into account, it is assumed in this study that green finance has a direct impact on the CSR and sustainability activities.

Other papers have been devoted to studying the specifics of CSR implementation through the integration of sustainability issues in the corporate governance system [73,97,98]. Studies have indicated the growing awareness of organizations in different sectors, including banks, to integrate sustainability in their corporate governance. Moreover, the strong heterogeneity of corporate behaviors highlights the variety of actions made by banks to reach the goals of sustainability in general; at the same time, it should be noted that just over half of the banks that participated in the survey demonstrated the integration of sustainability issues in their governance system. The authors have raised the crucial issue regarding the adoption of sustainability issues in corporate processes, which is the lack of a generally accepted roadmap of gradual and continuous integration of sustainability issues that can be used in different sectors of the economy and countries worldwide [73,88,94,95,108]. Thus, an integrated index was suggested that can be used as a “diagnostic tool” for self-assessment, analyzing the current level of the integration process, and determining the potential steps that should be taken next [109]. This approach helps unify the process of integration and should be widely distributed and used by organizations. Moreover, it was assumed that the implementation of principles of CSR stimulates the integration of sustainability issues in the corporate governance, thus considering CSR as a “prerequisite” or a “foundation” of further sustainability orientation of business processes in general [75,97–99]. Additionally, it was stated that the pressure from financial stakeholders plays a key role in adopting sustainability issues into the governance system, which proves that this type of corporate behavior is mainly seen as a competitive advantage and as a way of differentiating a company from its competitors [48,100,110,111]. Therefore, the pressure from financial stakeholders is considered as a factor that directly influences the degree of CSR and sustainability of an organization.

A new approach to determining the stimulus affecting the implementation of CSR principles and aiming at sustainability goals was suggested in studies of factors that can influence the efficiency and speed of implementation of the principles of CSR and sustainability [112–124]. The key factors were determined to be the political system and level of corruption. It has been proven that a high level of corruption in a country means that the state’s representatives are involved in the process of making decisions, which means that the incentives of businesses to follow the practices of CSR and sustainability will be restricted. At the same time, while being controlled in the process of making decisions, these producers will lose their competitive advantages within the local and international markets, preventing potential economic growth and improving the well-being of the population. Moreover, it should be declared that the lack of business freedom makes it impossible to follow the principles of ethics [12,33,44,125], as businesses and other market actors are under unethical interventions by the state, political leaders, and the system itself [12,33,34,49,99]. Thus, in this context the political system and the level of corruption are seen as factors that have a direct impact on the CSR and sustainability incentives of an organization.

Besides analyzing the factors that directly or indirectly affect the practices of CSR and sustainability, the basis of this relationship should be discussed. As the goal of CSR implementation is to provide additional social services, protect the environment, and, to some extent, gain competitive advantages, this practice will be appreciated by all stake-

holders [87,89,100]. Thus, many studies were done to examine the relationship between the integration of CSR and sustainability measured by sustainable business performance (SBP), which, as a rule, is determined by the degree to which the business satisfies its stakeholders. Obtained findings prove that the implementation of CSR should lead to sustainable business performance [87]. Moreover, while studying the relationship between CSR and SBP, the following direct and indirect effects of CSR were determined from an internal perspective: improving organizational prestige, increasing the organizational ability to attract good and quality staff, improving the organization's efficiency, improving employee dedication, motivation, loyalty, commitment, respect, and efficiency. From an external perspective they included increasing the credibility of the organization, improving the organization's corporate image and reputation with stakeholders, improving business relations, obtaining new business opportunities, and contributing to giving back to the community [49,74,87,89,92,94,100]. Thus, the factors mentioned above prove the existence of the relationship between CSR and sustainability as the implementation of CSR projects leads to higher sustainability performance of an organization, and activities aiming at solving social issues are leading to a higher level of sustainability of an organization in general. Furthermore, following the logic of previous studies, in this research all factors will be divided into two groups, internal and external, where internal factors will be determined and controlled by an organization, while external ones are out of an organization's area of control and influence.

Furthermore, besides financial, social, and environmental issues, institutional issues should be discussed, as these will demonstrate the overall shift in the business environment that shapes the strategy and behavior of market actors. It has been proven that an active and efficient inclusion of sustainable strategies leads to an improvement in the surrounding communities as well as better corporate performance [62,77,87]. The model on the relation between sustainability (including CSR practices) and corporate strategy suggests that sustainability should be determined by the environmental, social, and economic dimensions [14,25,36–38,79]. Thus, the model represents the shift in the corporate strategy from value creation towards a sustainable value orientation; as well as integrating stakeholders' needs with the corporate goals, the sustainable and corporate goals are integrated into a business strategy [126]. Based on the analysis of the obtained data, four main performance outcomes were identified: financial performance [65,77,87], image and reputation, stakeholder perception [100], and cultural changes [33]. The factors discussed in this study are different from those of similar studies, as cultural changes are not considered by other scholars as outcomes of CSR or sustainability-oriented corporate strategies. It should be noted that the results of the study show that a key incentive to adopt sustainable strategies and policies is to gain a competitive advantage, as the organization will be proactive and ready to make internal changes to meet its long-term goals. Among the challenges that companies face while implementing a sustainability-oriented strategy is ensuring the ability to obtain future benefits that will outweigh the cost of renovations and shift towards more environmentally friendly technologies [98].

Additionally, scholars have raised various vital issues regarding sustainability in the service sector, namely external reporting—sustainability information specificities and determinants; internal governance—the control process and systems employed by managers to make informed decisions and implement sustainability strategies; and business management and innovations, opportunities, and challenges for services to introduce sustainability business models [46,74,79,80,125]. The studies concluded that there is a vital need for new managerial instruments that will allow service organizations to switch to sustainable business models to build up a new mindset in their employees. Another issue arises as the format of sustainability reporting is not unified, which makes it impossible to compare and measure the level of sustainability of an organization [52,127,128]. It was emphasized that, specifically for the service sector, it is important to know the stakeholders' expectations regarding services to be able to update and modify the business model accordingly. In addition, it should be noted that the authors paid specific attention to innovations in the

context of sustainability, determining them to be a key factor in sustainability transition. The main challenge was identified as the development of an appropriate sustainability control system, which includes strategic planning, budgeting, costing, internal reporting, performance measuring, evaluation, and rewarding [31,32,99,129–131].

Therefore, in order to prevent and minimize the negative consequences of the existing issues that arise while organizations shift towards CSR and sustainability-oriented strategies, a systematic analysis of the current literature on the relationship between CSR and environmental/corporate sustainability was done that allowed us to determine the variety of managerial, social, political, personal, educational, and technological dimensions, predictors, moderators, and mediators of the relationship between CSR and sustainability, which should be taking into account and controlled to maximize the efficiency of CSR and sustainability practices in general (Table 1).

**Table 1.** Classification of dimensions of sustainability, determinants, moderators, and mediators of the relationship between CSR and sustainability.

Dimension of Sustainability	Determinant	Moderator	Mediator	Type
Reducing solid waste, air emissions and effluent waste, promoting sustainable distribution and environmental technologies;			Big data analytical capabilities	Technological
Social and economic performance;		Innovativeness		Technological
Sustainable development;	Second-order social capital			Social
Social and economic sustainability;	Organizational commitment		Organizational trust	Social
Integration of sustainability issues in the governance system;	Pressure from financial stakeholders			Social
Entrepreneurial Orientation, Customer Orientation and Corporate Social Responsibility;	The level of knowledge			Educational
Environmental, social and economic performance;	CEOs characteristics			Educational, personal
Environmental management initiatives, environmental management system and corporate social responsibility;			CSR authenticity	Personal
Corporate governance;		Top management commitment		Personal
Financial and environmental performance;		Connectedness to nature	Employees' pro-environmental behavior	Personal
Pro-environmental behavior of individuals;			Emotional affinity towards nature	Personal
Sustainable development;	Green finance			Managerial
Sustainable organizational performance (operational and environmental)			Sustainable supply chain management	Managerial
Sustainable development.	Political system and the level of corruption			Political

Source: designed by authors.

The analysis was conducted based on the data obtained from papers that included empirical analysis, and the results were recorded and used to examine the study question from different perspectives, meaning to identify the whole variety of predictors and to draw the extensive system of all factors that can affect the process of implementing sustainability activities by an organization and the relationship between CSR practices and sustainability. Moreover, the predictors were grouped to identify the main spheres that could determine the future success of an organization in reaching social and economic goals, as well as their own business goals.

It should be noted that among the technological factors that show the inner characteristics of an organization and that can affect the efficiency and expansion of CSR and sustainability activities, the key role is played by the level of readiness and ability to invest

in sustainable innovations and the ability to analyze big data to determine the needs of stakeholders to be ready to integrate their expectations into the business strategy.

Social determinants represent the external environment of an organization, and this includes the common beliefs, norms, and patterns of behavior of the population. In this study, several factors were highlighted: the creation of second-order social capital, which is determined as trustful relationships outside an organization among stakeholders, which represent the overall attitude toward an organization in general, and the pressure from financial stakeholders. Moreover, two social factors indicate the internal nature of an organization: organizational commitment and trust, which are formed by the interactions and relationships among employees, between employees and managers, and so on.

The next group is educational determinants, which include the degree and field of education, and the level of knowledge of the CEOs, as scholars have proven that more educated CEOs are more involved in CSR and sustainability activities as well as sustainability innovations.

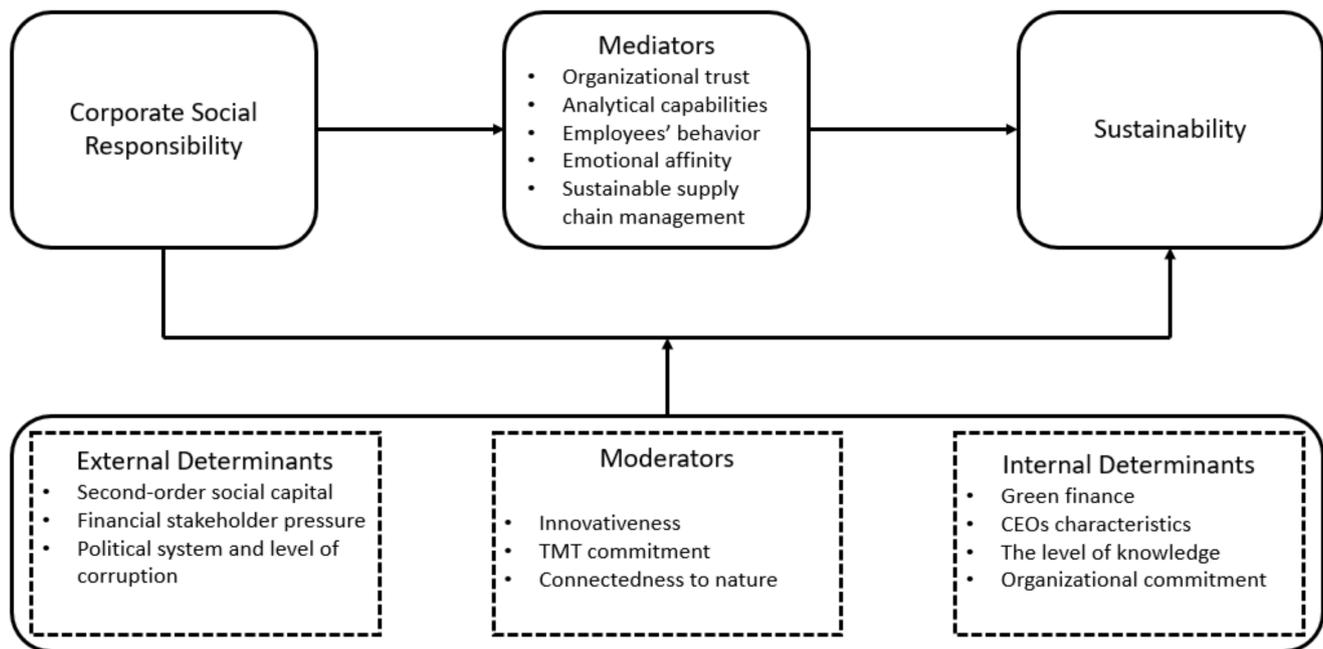
Personal characteristics differ from educational ones, as they cannot be measured based on the obtained education, but rather are formed within the society regardless of the level of education of each member of the community. As a rule, these personal characteristics are shaped by formal and informal communication and interactions within the society. Thus, CSR authenticity indicates whether CSR orientation is seen as honest and sincere. Top management commitment shows the attitude of the CEOs, connectedness to nature, employees' pro-environmental behavior, and emotional affinity towards nature demonstrate the degree to which an individual is involved in environmental protection activities.

Additionally, the implementation of "green finance" and sustainable supply chain management principles into the business strategy demonstrates the constant motivation of an organization to participate in sustainability activities, follow the main objectives, and receive potential future benefits; thus, sustainable activities are completely integrated into the strategy of an organization.

Other external factors were discussed in this paper, such as the political system and the level of corruption, which can improve efficiency and encourage further participation and implementation of the principles of CSR and sustainability. At the same time, when the political system is not supporting the private sector, it discourages businesses from investing in CSR and sustainability projects; in this case, businesses will be restricted in their decisions; thus, the level of integration of sustainability into the business strategy will remain at its minimum. Additionally, a high level of corruption will also put some barriers on sustainability-oriented businesses, as such decisions will require paying additional informal fees to the groups in power.

To reach the aim of the paper that is to build up a comprehensive model of the relationship between CSR and sustainability based on the studied determinants, the related literature was reviewed. Detailed analysis and grouping according to the specifics of each determinant allowed us to suggest a model, as presented in Figure 4.

The model includes the main internal and external determinants, moderators and mediators of the relationship between CSR and sustainability, as well as the interdisciplinary nature of this relationship as the factors characterizing different spheres of the business environment, including the relationships between employment, stakeholders with the state and other businesses, as well as personal characteristics, background, shared norms and values, and existing political and social environments. Thus, the suggested model can be used as a roadmap to be followed by various organizations while implementing CSR and sustainability practices, as it will ease the managerial process and allow them to successfully reach social and economic sustainability goals as well as their own business goals.



**Figure 4.** A model of the relationship between CSR and sustainability. Source: designed by authors.

#### 4. Conclusions

The results of the systematic literature review revealed that the majority of the papers included in this review have empirically and conceptually proved the existence of the relationship between corporate social responsibility and sustainability. The mentioned relationship was analyzed directly or indirectly through various mediating variables such as organizational trust, analytical capabilities, employees' behavior, emotional affinity, sustainable supply chain management, and moderating variables such as innovativeness, TMT commitment, and connectedness to nature. Besides that, the direct effect of various factors was mentioned in relevant studies such as social capital, financial stakeholder pressure, political system and level of corruption, green finance, CEOs characteristics, the level of knowledge, and organizational commitment. The wide range of variables influencing directly and indirectly the relationship between corporate social responsibility and sustainability highlights the interdisciplinary nature of the mentioned relationship, meaning that besides witnessing organizational and financial variables affecting the relationship, other factors such as technological, personal, social, educational and political should be accounted for and controlled. Therefore, it is crucial for both research and practice that this relationship will be studied from different perspectives to evaluate and determine all possible variables that can affect positively or negatively the relationship between corporate social responsibility and sustainability.

The obtained results of this systematic literature review have theoretical and managerial implementations. Theoretical implementations are beneficial for scholars, specifically regarding the suggested variables that directly and indirectly affect the relationship between corporate social responsibility and sustainability and are included in the developed conceptual model. Those variables can be used by researchers to analyze the strength of their impact, the path of the influence, and possible outcomes. Additionally, by combining a few variables in a study, they will allow the researcher to expand the existing knowledge regarding this matter and to deepen the understanding of those theoretical concepts in general. Furthermore, previously defined and analyzed variables can be used by scholars during the process of theory development and its testing. In addition to that, the obtained results can be used by instructors while teaching business courses or while providing business consulting.

At the same time, managerial implementations can be specified as follows. Firstly, everyone involved in the process of decision making should consider various factors including the technological, social, personal, educational, managerial and political to ensure the efficiency of CSR and sustainability activities. Secondly, managers are able to form a suitable inner environment to encourage staff to value the social and sustainability-oriented organization's initiatives and to behave accordingly regardless of the organizational requirements and policy in general. Thirdly, managers should be able to adapt the policy and strategy of an organization as a response to possible unpredicted economic and political changes to maintain the overall performance and efficiency. Lastly, managers should be aware that their own attitude towards an organization's participation in the social and sustainability problem-solving processes affects the emotions and beliefs of the employees; thus, by providing the example of desirable behavior and values, managers can modify others' behavior and shared values.

## 5. Recommendations and Limitations

As this study was conducted based on the available open access literature from two databases, Web of Science and Scopus, for the most recent years of 2020–2022, so it is recommended for future research to focus on a longer time and to expand the sources of data, which will enrich the results of this study [59].

Despite the time frame including the years of the COVID-19 pandemic, the subject of this paper excluded the cases aimed at studying COVID-19 as a determinant of CSR and sustainability efficiency; thus, it can be recommended for future studies to include COVID-19 as a research subject to compare the predictors of CSR and sustainability efficiency before, during and after COVID-19 times [30,132–148].

The current study aimed at building a comprehensive model of the relationship between CSR and sustainability activities based on the existing predictors; therefore, the specifics of each sector were not analyzed separately, and it can be suggested that future research efforts analyze predictors of CSR and sustainability for each sector of the economy separately to be able to see the similarities and differences [27].

**Supplementary Materials:** The following supporting information can be downloaded at: <https://www.mdpi.com/article/10.3390/su141811203/s1>, PRISMA\_2020\_checklist and Figure S1. PRISMA 2020 flow diagram for new systematic reviews which included searches of databases and registers only [58].

**Author Contributions:** Conceptualization, A.M., E.N. and H.Y.A.; methodology, A.M., R.I.A. and S.H.; software, A.M. and H.Y.A.; validation, A.M., E.N., R.I.A. and S.H.; formal analysis, A.M. and H.Y.A.; investigation, A.M., E.N. and H.Y.A.; resources, A.M., R.I.A. and S.H.; data curation, A.M., E.N. and R.I.A.; writing—original draft preparation, A.M., E.N. and S.H.; writing—review and editing, A.M., R.I.A. and H.Y.A.; visualization, A.M., E.N. and S.H.; supervision, A.M. and E.N.; project administration, A.M., R.I.A. and H.Y.A.; funding acquisition, E.N., S.H. and H.Y.A. All authors have read and agreed to the published version of the manuscript.

**Funding:** This research received no external funding.

**Institutional Review Board Statement:** This study excluded ethical review and approval due to the lack of humans and animals involved in the study.

**Informed Consent Statement:** Not applicable.

**Data Availability Statement:** Review of secondary literature.

**Acknowledgments:** The authors are grateful to the editors and anonymous reviewers, who provided constructive ideas and insightful comments for this study.

**Conflicts of Interest:** The authors declare no conflict of interest.

## Appendix A

Table A1. Summary of selected articles.

	Author (Year)	Title	Journal	Country of Research	Keywords
[46]	(Khan, Chen, Suanpong, et al., 2021)	The Impact of CSR on Sustainable Innovation Ambidexterity: The Mediating Role of Sustainable Supply Chain Management and Second-Order Social Capital	Sustainability	Pakistan	Corporate social responsibility (CSR); sustainable innovation ambidexterity (SIA); sustainable supply chain management (SSCM); second-order social capital (SOSC); smart PLS; mediation.
[49]	(Saha et al., 2021)	Framing Corporate Social Responsibility to Achieve Sustainability in Urban Industrialization: Case of Bangladesh Ready-Made Garments (RMG)	Sustainability	Bangladesh	Urbanization; sustainability; corporate social responsibility; ready-made garments; framework for strategic sustainable development; Bangladesh.
[74]	(Hu et al., 2020)	Corporate Social Responsibility Information Disclosure and Innovation Sustainability: Evidence from China	Sustainability	China	Corporate social responsibility (CSR); information disclosure; innovation sustainability; managerial stock incentive.
[92]	(Fonseca & Carnicelli, 2021)	Corporate Social Responsibility and Sustainability in a Hospitality Family Business	Sustainability	Scotland	Corporate social responsibility; sustainability; sustainable tourism; hospitality family business; organizational learning; action research; Scotland.
[94]	(Lee & Jeong, 2022)	The Effect of Corporate Social Responsibility Compatibility and Authenticity on Brand Trust and Corporate Sustainability Management: For Korean Cosmetics Companies	Frontiers in Psychology	South Korea	Corporate social responsibility, brand trust, corporate sustainability management, Korean cosmetics company, Korean cosmetics market.
[60]	(Wang et al., 2022)	Does green finance facilitate firms in achieving corporate social responsibility goals?	Economic Research-Ekonomska Istraživanja	China	Green finance; corporate social responsibility; sustainable development; structural equation modeling.
[61]	(Hussain et al., 2020)	Financial Sustainability and Corporate Social Responsibility Under Mediating Effect of Operational Self-Sustainability	Frontiers in Psychology	Pakistan	Stakeholder theory, financial sustainability, corporate social (ir)responsibility, operational self-sustainability, microfinance.
[81]	(Westerman et al., 2022)	When sustainability managers' greenwash: SDG fit and effects on job performance and attitudes	Business and Society Review	USA	Attitudes, greenwashing, organizational disidentification, performance, person-organization fit, social identity, Sustainable Development Goals.
[62]	(Zhao et al., 2021)	Influencing Mechanism of Green Human Resource Management and Corporate Social Responsibility on Organizational Sustainable Performance	Sustainability	China	Construction firms; sustainability; green human resource management; corporate social responsibility; SEM AMOS.
[82]	(Cowan & Guzman, 2020)	How CSR reputation, sustainability signals, and country-of-origin sustainability reputation contribute to corporate brand performance: An exploratory study	Journal of Business Research	Multiple, using the Sustainable Society Index (SSI)	Brand equity; corporate social responsibility; sustainability; corporate brand reputation; country of origin.
[65]	(Zhu et al., 2022)	Environment Sustainability Is a Corporate Social Responsibility: Measuring the Nexus between Sustainable Supply Chain Management, Big Data Analytics Capabilities, and Organizational Performance	Sustainability	Pakistan	CSR; sustainable development; sustainable supply chain; BDA capability; performance.

Table A1. Cont.

	Author (Year)	Title	Journal	Country of Research	Keywords
[66]	(Hongxin et al., 2022)	Unleashing the Role of CSR and Employees' Pro-Environmental Behavior for Organizational Success: The Role of Connectedness to Nature	Sustainability	Pakistan	CSR; ethical behavior; financial performance; sustainability; SME.
[67]	(Jilani et al., 2021)	Corporate Social Responsibility and Pro-Environmental Behavior of the Individuals from the Perspective of Protection Motivation Theory	Sustainability	Pakistan	Corporate social responsibility; pro-environmental behavior; sustainability; higher education; emotional affinity; stakeholders; educational governance.
[68]	(Yang & Yan, 2020)	The Corporate Shared Value for Sustainable Development: An Ecosystem Perspective	Sustainability	Taiwan	Ecosystem; creating shared value; corporate social responsibility; sustainable development; systems thinking; social innovation.
[79]	(Kraus et al., 2020)	Corporate social responsibility and environmental performance: The mediating role of environmental strategy and green innovation	Technological Forecasting and Social Change	Malaysia	Corporate social responsibility; environmental strategy; green innovation; environmental performance; natural resource-based view theory.
[73]	(Tandoh et al., 2022)	Corporate Governance, Corporate Social Responsibility, and Corporate Sustainability: The Moderating Role of Top Management Commitment	International Journal of Professional Business Review	Ghana	Corporate Governance; Corporate Social Responsibility; Corporate Sustainability; Management Commitment.
[95]	(Liang et al., 2020)	Truly Sustainability or Hypocrisy: The Effects of Corporate Sustainable Orientation on Consumers' Quality Perception and Trust Based on Evidence from China	Sustainability	China	Corporate sustainable orientation; sustainable quality perception; consumers' trust; CSR association; consumer–corporation identity; moral responsibility theory of corporate sustainability.
[75]	(Dicuonzo et al., 2022)	The integration of sustainability in corporate governance systems: an innovative framework applied to the European systematically important banks	International Journal of Disclosure and Governance	Europe	Corporate governance; ESG; Content analysis; Banking sector; European global systemically important institutions; Sustainability.
[80]	(Khan, Chen, & Hung, 2021)	The Role of Corporate Social Responsibility in Supporting Second-Order Social Capital and Sustainable Innovation Ambidexterity	Sustainability	Pakistan	Manufacturing industries; corporate social responsibility (CSR); second-order social capital; sustainable innovation ambidexterity; partial least square.
[76]	(Indriastuti & Chariri, 2021)	The role of green investment and corporate social responsibility investment on sustainable performance	Cogent Business & Management	Indonesia	Green investment; CSR investment; financial performance; sustainable performance; manufacturing companies.
[77]	(Li et al., 2022)	Corporate social responsibility and environmental sustainability: achieving firms sustainable performance supported by plant capability	Economic Research-Ekonomska Istraživanja	Pakistan	CSR; environmental sustainability; firms performance; sustainability.
[78]	(Saeed et al., 2021)	Does CSR Governance Improve Social Sustainability and Reduce the Carbon Footprint: International Evidence from the Energy Sector	Sustainability	Multiple, 45 countries	CSR committee; carbon footprint; social performance; environmental performance; sustainable development; energy sector.

Table A1. Cont.

	Author (Year)	Title	Journal	Country of Research	Keywords
[64]	(Rhee et al., 2021)	Corporate Social Responsibility and Sustainable Employability: Empirical Evidence from Korea	Sustainability	South Korea	Corporate social responsibility; sustainable employability; regular employment; non-regular employment.
[83]	(Yousaf et al., 2021)	Environmental Management System towards Environmental Performance of Hotel Industry: Does Corporate Social Responsibility Authenticity Really Matter?	Engineering Economics	Pakistan	CSR authenticity, Environmental Management Initiatives, Environmental Performance, Hotel Industry, Tourism Sector.
[69]	(Ahmad, Ullah, Arshad, et al., 2021)	Relationship between corporate social responsibility at the micro-level and environmental performance: The mediating role of employee pro-environmental behavior and the moderating role of gender	Sustainable Production and Consumption	Pakistan	Micro-level CSR; pro-environmental behavior; environmental performance; environment management; gender.
[84]	(Halme et al., 2020)	When Is There a Sustainability Case for CSR? Pathways to Environmental and Social Performance Improvements	Business & Society	Europe	Corporate social performance, corporate social responsibility (CSR), environmental performance, QCA, sustainability.
[85]	(Qing & Jin, 2022)	How Does Corporate Social Responsibility Affect Sustainability of Social Enterprises in Korea?	Frontiers in Psychology	South Korea	SEs, corporate social responsibility, sustainability, performance, innovativeness, South Korea.
[86]	(Muñoz et al., 2021)	Sustainability, Corporate Social Responsibility, and Performance in the Spanish Wine Sector	Sustainability	Spain	Sustainability; corporate social responsibility; performance; wine sector.
[91]	(Li & Hu, 2020)	Public listing and corporate social responsibility from a sustainability risk management perspective	Amfiteatru Economic	China	Corporate social responsibility, sustainability, initial public offering, heavily polluting industry, analyst, media coverage.
[87]	(Wentzel et al., 2022)	The Relationship between the Integration of CSR and Sustainable Business Performance: Perceptions of SMEs in the South African Construction Industry	Sustainability	South Africa	Corporate social responsibility; perceptions; South Africa; sustainable business performance.
[88]	(Ghardallou, 2022)	Corporate Sustainability and Firm Performance: The Moderating Role of CEO Education and Tenure	Sustainability	Saudi Arabia	Corporate social responsibility; sustainability; firm performance; CEO education; CEO tenure.
[96]	(Duc Tai, 2022)	Impact of corporate social responsibility on social and economic sustainability	Economic Research-Ekonomska Istraživanja	Vietnam	Corporate social responsibility; social and economic sustainability; organizational trust; organizational commitment.
[70]	(Kong et al., 2021)	CSR as a Potential Motivator to Shape Employees' View towards Nature for a Sustainable Workplace Environment	Sustainability	Pakistan	Microlevel CSR; view of self and nature; transcendent emotions; pro-environmental behavior; environmental performance.
[89]	(Mallah & Jaaron, 2021)	An investigation of the interrelationship between corporate social responsibility and sustainability in manufacturing organisations: an empirical study	International Journal of Business Performance Management	Palestine	Sustainability; sustainable performance; corporate social responsibility; CSR; interrelationship; PLS-SEM; manufacturing sector.

Table A1. Cont.

	Author (Year)	Title	Journal	Country of Research	Keywords
[71]	(Deng et al., 2022)	Conceptualizing the Role of Target-Specific Environmental Transformational Leadership between Corporate Social Responsibility and Pro-Environmental Behaviors of Hospital Employees	International Journal of Environmental Research and Public Health	Pakistan	Corporate social responsibility; altruistic values; decarbonization of healthcare; employees and organizational success; pro-Environmental behaviors.
[97]	(Setyahadi & Narsa, 2020)	Corporate Governance and Sustainability in Indonesia	The Journal of Asian Finance, Economics and Business	Indonesia	Good Corporate Governance; Sustainability; Indonesia.
[98]	(Hristov et al., 2022)	Corporate strategies oriented towards sustainable governance: advantages, managerial practices and main challenges	Journal of Management and Governance	Italy	Performance; Corporate strategy; Sustainable governance; CSR; Survey.
[93]	(Petković et al., 2022)	Environmental sustainability and corporate social responsibility of business schools: is there evidence of transdisciplinary effects?	Economic Research-Ekonomska Istraživanja	Europe	Environmental sustainability; Corporate Social Responsibility (CSR); halo effect; transdisciplinarity; business schools; PLS-SEM.
[48]	(Vuong et al., 2021)	Identifying the moral-practical gaps in corporate social responsibility missions of Vietnamese firms: An event-based analysis of sustainability feasibility	Corporate Social Responsibility and Environmental Management	Vietnam	Corporate social responsibility missions, environmental policy, socioenvironmental sustainability, stakeholder engagement, Vietnamese firms.
[99]	(Vărzaru et al., 2021)	Rethinking Corporate Responsibility and Sustainability in Light of Economic Performance	Sustainability	Europe	Sustainability; sustainable development; business ethics; CSR; corporate governance; corporate responsibility; economic performance; GDP.
[100]	(Tian et al., 2021)	Sustainability-Conscious Stakeholders and CSR: Evidence from IJVs of Ghana	Sustainability	Ghana	Corporate social responsibility; stakeholder; international joint ventures; Ghana.
[69]	(Ahmad, Ullah, Mahmood, et al., 2021)	Corporate Social Responsibility at the Micro-Level as a "New Organizational Value" for Sustainability: Are Females More Aligned towards It?	International Journal of Environmental Research and Public Health	Pakistan	Micro-level CSR; gender; pro-environmental behavior; healthcare; organizational values; positive attitude at work.
[90]	(Rehman et al., 2022)	Environmental sustainability orientation and corporate social responsibility influence on environmental performance of small and medium enterprises: The mediating effect of green capability	Corporate Social Responsibility and Environmental Management	Malaysia	Corporate social responsibility, environmental performance, environmental sustainability orientation, green capability, natural resource-based view.

## References

- Bowen, H.R. *Social Responsibilities of the Businessman*, 1st ed.; Harper & Brothers: New York, NY, USA, 1953.
- Zou, Z.; Liu, Y.; Ahmad, N.; Sial, M.S.; Badulescu, A.; Zia-Ud-Din, M.; Badulescu, D. What Prompts Small and Medium Enterprises to Implement CSR? A Qualitative Insight from an Emerging Economy. *Sustainability* **2021**, *13*, 952. [\[CrossRef\]](#)
- Janowski, A. CSR in Management Sciences: Is It "a Road to Nowhere"? *Economies* **2021**, *9*, 198. [\[CrossRef\]](#)
- Diez-Cañamero, B.; Bishara, T.; Otegi-Olaso, J.R.; Minguéz, R.; Fernández, J.M. Measurement of Corporate Social Responsibility: A Review of Corporate Sustainability Indexes, Rankings and Ratings. *Sustainability* **2020**, *12*, 2153. [\[CrossRef\]](#)
- Garde-Sanchez, R.; López-Pérez, M.V.; López-Hernández, A.M. Current Trends in Research on Social Responsibility in State-Owned Enterprises: A Review of the Literature from 2000 to 2017. *Sustainability* **2018**, *10*, 2403. [\[CrossRef\]](#)
- Cho, S.J.; Chung, C.Y.; Young, J. Study on the Relationship between CSR and Financial Performance. *Sustainability* **2019**, *11*, 343. [\[CrossRef\]](#)
- Dyduch, J.; Krasodomska, J. Determinants of Corporate Social Responsibility Disclosure: An Empirical Study of Polish Listed Companies. *Sustainability* **2017**, *9*, 1934. [\[CrossRef\]](#)
- Abad-Segura, E.; Cortés-García, F.J.; Belmonte-Ureña, L.J. The Sustainable Approach to Corporate Social Responsibility: A Global Analysis and Future Trends. *Sustainability* **2019**, *11*, 5382. [\[CrossRef\]](#)

9. Oh, S.; Hong, A.; Hwang, J. An Analysis of CSR on Firm Financial Performance in Stakeholder Perspectives. *Sustainability* **2017**, *9*, 1023. [CrossRef]
10. Ashrafi, M.; Magnan, G.M.; Adams, M.; Walker, T.R. Understanding the Conceptual Evolutionary Path and Theoretical Underpinnings of Corporate Social Responsibility and Corporate Sustainability. *Sustainability* **2020**, *12*, 760. [CrossRef]
11. Stutz, C. History in Corporate Social Responsibility: Reviewing and Setting an Agenda. *Bus. Hist.* **2021**, *63*, 175–204. [CrossRef]
12. Phillips, R.; Schrempf-Stirling, J.; Stutz, C. The Past, History, and Corporate Social Responsibility. *J. Bus. Ethics* **2020**, *166*, 203–213. [CrossRef]
13. Herrera, J.; de las Heras-Rosas, C. Corporate Social Responsibility and Human Resource Management: Towards Sustainable Business Organizations. *Sustainability* **2020**, *12*, 841. [CrossRef]
14. Mostepaniuk, A. Corporate social responsibility as a modern strategy of enterprises and its economic and social consequences. In *Theoretical and Methodological Approaches to the Formation of A Modern System of National and International Enterprises, Organizations and Institutions' Development*; Pridemia eLaunch: Dallas, TX, USA, 2022.
15. Carroll, A.B. A Three-Dimensional Conceptual Model of Corporate Performance. *Acad. Manag. Rev.* **1979**, *4*, 497–505. [CrossRef]
16. Carroll, A.B. The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Bus. Horiz.* **1991**, *34*, 39–48. [CrossRef]
17. United Nations Transforming Our World: The 2030 Agenda for Sustainable Development. Available online: <https://www.refworld.org/docid/57b6e3e44.html> (accessed on 4 April 2022).
18. ElAlfy, A.; Palaschuk, N.; El-Bassiouny, D.; Wilson, J.; Weber, O. Scoping the Evolution of Corporate Social Responsibility (CSR) Research in the Sustainable Development Goals (SDGs) Era. *Sustainability* **2020**, *12*, 5544. [CrossRef]
19. Sheehy, B.; Farneti, F. Corporate Social Responsibility, Sustainability, Sustainable Development and Corporate Sustainability: What Is the Difference, and Does It Matter? *Sustainability* **2021**, *13*, 5965. [CrossRef]
20. Bergman, M.M.; Bergman, Z.; Berger, L. An Empirical Exploration, Typology, and Definition of Corporate Sustainability. *Sustainability* **2017**, *9*, 753. [CrossRef]
21. Sarfraz, M.; Qun, W.; Abdullah, M.I.; Alvi, A.T. Employees' Perception of Corporate Social Responsibility Impact on Employee Outcomes: Mediating Role of Organizational Justice for Small and Medium Enterprises (SMEs). *Sustainability* **2018**, *10*, 2429. [CrossRef]
22. Kim, M.-S.; Thapa, B. Relationship of Ethical Leadership, Corporate Social Responsibility and Organizational Performance. *Sustainability* **2018**, *10*, 447. [CrossRef]
23. Orlitzky, M.; Schmidt, F.L.; Rynes, S.L. Corporate Social and Financial Performance: A Meta-Analysis. *Organ. Stud.* **2003**, *24*, 403–441. [CrossRef]
24. Velte, P.; Stawinoga, M. Do Chief Sustainability Officers and CSR Committees Influence CSR-Related Outcomes? A Structured Literature Review Based on Empirical—Quantitative Research Findings. *J. Manag. Control* **2020**, *31*, 333–377. [CrossRef]
25. Fallah Shayan, N.; Mohabbati-Kalejahi, N.; Alavi, S.; Zahed, M.A. Sustainable Development Goals (SDGs) as a Framework for Corporate Social Responsibility (CSR). *Sustainability* **2022**, *14*, 1222. [CrossRef]
26. Woo, C.; Chung, Y.; Chun, D.; Seo, H. Exploring the Impact of Complementary Assets on the Environmental Performance in Manufacturing SMEs. *Sustainability* **2014**, *6*, 7412–7432. [CrossRef]
27. Liakh, O.; Spigarelli, F. Managing Corporate Sustainability and Responsibility Efficiently: A Review of Existing Literature on Business Groups and Networks. *Sustainability* **2020**, *12*, 7722. [CrossRef]
28. Das, J.K.; Taneja, S.; Arora, H. (Eds.) *Corporate Social Responsibility and Sustainable Development: Strategies, Practices and Business Models*, 1st ed.; Taylor & Francis Group: New York, NY, USA, 2021; ISBN 978-0-367-27304-0.
29. Sánchez-Hernández, M.I.; Vázquez-Burgete, J.L.; García-Miguélez, M.P.; Lanero-Carrizo, A. Internal Corporate Social Responsibility for Sustainability. *Sustainability* **2021**, *13*, 7920. [CrossRef]
30. Thorisdóttir, T.S.; Johannsdóttir, L. Corporate Social Responsibility Influencing Sustainability within the Fashion Industry. A Systematic Review. *Sustainability* **2020**, *12*, 9167. [CrossRef]
31. Martin-Rios, C.; Poretti, C.; Derchi, G.B. Three Anchoring Managerial Mechanisms to Embed Sustainability in Service Organizations. *Sustainability* **2022**, *14*, 265. [CrossRef]
32. Diaz-Iglesias, S.; Carlos, U.R.J.; Blanco-Gonzalez, A.; Orden-Cruz, C. Theoretical Framework for Sustainability, Corporate Social Responsibility and Change Management. *J. Sustain. Sci. Manag.* **2021**, *16*, 315–332. [CrossRef]
33. Torelli, R. Sustainability, Responsibility and Ethics: Different Concepts for a Single Path. *Soc. Responsib. J.* **2020**, *17*, 719–739. [CrossRef]
34. Meseguer-Sánchez, V.; Gálvez-Sánchez, F.J.; López-Martínez, G.; Molina-Moreno, V. Corporate Social Responsibility and Sustainability. A Bibliometric Analysis of Their Interrelations. *Sustainability* **2021**, *13*, 1636. [CrossRef]
35. Latapí Agudelo, M.A.; Jóhannsdóttir, L.; Davídsdóttir, B. A Literature Review of the History and Evolution of Corporate Social Responsibility. *Int. J. Corp. Soc. Responsib.* **2019**, *4*, 1. [CrossRef]
36. Bazylevych, V.; Grazhevskaya, N.; Mostepaniuk, A.; Virchenko, V. Accumulation of Social Capital as a Positive Externality of Corporate Social Responsibility Development in Transition Economies. *Sci. Bull. Natl. Min. Univ.* **2019**, *1*, 132–140. [CrossRef]
37. Grazhevskaya, N.; Mostepaniuk, A. Ecological Components of Corporate Social Responsibility: Theoretical Background and Practical Implementation. *J. Environ. Manag. Tour.* **2020**, *11*, 1060–1066. [CrossRef]

38. Grazhevskaja, N.; Mostepaniuk, A. The Development of Corporate Social Responsibility in the Context of Overcoming a Welfare State Crisis: A Theoretical and Empirical Analysis. *Comp. Econ. Research. Cent. East. Eur.* **2021**, *24*, 123–140. [[CrossRef](#)]
39. Carroll, A.B. Carroll's Pyramid of CSR: Taking Another Look. *Int. J. Corp. Soc. Responsib.* **2016**, *1*, 3. [[CrossRef](#)]
40. Carroll, A.B.; Shabana, K.M. The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *Int. J. Manag. Rev.* **2010**, *12*, 85–105. [[CrossRef](#)]
41. Evans, S.; Vladimirova, D.; Holgado, M.; Van Fossen, K.; Yang, M.; Silva, E.A.; Barlow, C.Y. Business Model Innovation for Sustainability: Towards a Unified Perspective for Creation of Sustainable Business Models. *Bus. Strategy Environ.* **2017**, *26*, 597–608. [[CrossRef](#)]
42. Hristov, I.; Chirico, A. The Role of Sustainability Key Performance Indicators (KPIs) in Implementing Sustainable Strategies. *Sustainability* **2019**, *11*, 5742. [[CrossRef](#)]
43. Lozano, R. Envisioning Sustainability Three-Dimensionally. *J. Clean. Prod.* **2008**, *16*, 1838–1846. [[CrossRef](#)]
44. Steurer, R.; Langer, M.E.; Konrad, A.; Martinuzzi, A. Corporations, Stakeholders and Sustainable Development I: A Theoretical Exploration of Business–Society Relations. *J. Bus. Ethics* **2005**, *61*, 263–281. [[CrossRef](#)]
45. Danese, P.; Manfè, V.; Romano, P. A Systematic Literature Review on Recent Lean Research: State-of-the-Art and Future Directions. *Int. J. Manag. Rev.* **2018**, *20*, 579–605. [[CrossRef](#)]
46. Khan, A.; Chen, C.-C.; Suanpong, K.; Ruangkanjanases, A.; Kittikowit, S.; Chen, S.-C. The Impact of CSR on Sustainable Innovation Ambidexterity: The Mediating Role of Sustainable Supply Chain Management and Second-Order Social Capital. *Sustainability* **2021**, *13*, 12160. [[CrossRef](#)]
47. Pérez Cañizares, P. "Corporate Sustainability" or "Corporate Social Responsibility"? A Comparative Study of Spanish and Latin American Companies' Websites. *Bus. Prof. Commun. Q.* **2021**, *84*, 361–385. [[CrossRef](#)]
48. Vuong, Q.-H.; La, V.-P.; Nguyen, H.-K.T.; Ho, M.-T.; Vuong, T.-T.; Ho, M.-T. Identifying the Moral–Practical Gaps in Corporate Social Responsibility Missions of Vietnamese Firms: An Event-Based Analysis of Sustainability Feasibility. *Corp. Soc. Responsib. Environ. Manag.* **2021**, *28*, 30–41. [[CrossRef](#)]
49. Saha, P.K.; Akhter, S.; Hassan, A. Framing Corporate Social Responsibility to Achieve Sustainability in Urban Industrialization: Case of Bangladesh Ready-Made Garments (RMG). *Sustainability* **2021**, *13*, 6988. [[CrossRef](#)]
50. Madanaguli, A.; Srivastava, S.; Ferraris, A.; Dhir, A. Corporate Social Responsibility and Sustainability in the Tourism Sector: A Systematic Literature Review and Future Outlook. *Sustain. Dev.* **2022**, *30*, 447–461. [[CrossRef](#)]
51. De Stefano, F.; Bagdadli, S.; Camuffo, A. The HR Role in Corporate Social Responsibility and Sustainability: A Boundary-Shifting Literature Review. *Hum. Resour. Manag.* **2018**, *57*, 549–566. [[CrossRef](#)]
52. Belas, J.; Čera, G.; Dvorský, J.; Čepel, M. Corporate Social Responsibility and Sustainability Issues of Small- and Medium-Sized Enterprises. *Corp. Soc. Responsib. Environ. Manag.* **2021**, *28*, 721–730. [[CrossRef](#)]
53. Asiaei, K.; Bontis, N.; Barani, O.; Jusoh, R. Corporate Social Responsibility and Sustainability Performance Measurement Systems: Implications for Organizational Performance. *J. Manag. Control* **2021**, *32*, 85–126. [[CrossRef](#)]
54. Fisch, C.; Block, J. Six Tips for Your (Systematic) Literature Review in Business and Management Research. *Manag. Rev. Q.* **2018**, *68*, 103–106. [[CrossRef](#)]
55. Onkila, T.; Sarna, B. A Systematic Literature Review on Employee Relations with CSR: State of Art and Future Research Agenda. *Corp. Soc. Responsib. Environ. Manag.* **2022**, *29*, 435–447. [[CrossRef](#)]
56. Tasdemir, C.; Gazo, R. A Systematic Literature Review for Better Understanding of Lean Driven Sustainability. *Sustainability* **2018**, *10*, 2544. [[CrossRef](#)]
57. PRISMA Protocol Guidance. Available online: <https://prisma-statement.org/Protocols/ProtocolGuidance> (accessed on 1 July 2022).
58. Page, M.J.; McKenzie, J.E.; Bossuyt, P.M.; Boutron, I.; Hoffmann, T.C.; Mulrow, C.D.; Shamseer, L.; Tetzlaff, J.M.; Akl, E.A.; Brennan, S.E.; et al. The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *BMJ* **2021**, *372*, n71. [[CrossRef](#)]
59. Sánchez-Teba, E.M.; Benítez-Márquez, M.D.; Bermúdez-González, G.; Luna-Pereira, M.D.M. Mapping the Knowledge of CSR and Sustainability. *Sustainability* **2021**, *13*, 10106. [[CrossRef](#)]
60. Wang, Z.; Shahid, M.S.; Binh An, N.; Shahzad, M.; Abdul-Samad, Z. Does Green Finance Facilitate Firms in Achieving Corporate Social Responsibility Goals? *Econ. Res. Ekon. Istraž.* **2022**, 1–20. [[CrossRef](#)]
61. Hussain, R.I.; Bashir, S.; Hussain, S. Financial Sustainability and Corporate Social Responsibility Under Mediating Effect of Operational Self-Sustainability. *Front. Psychol.* **2020**, *11*, 550029. [[CrossRef](#)]
62. Zhao, F.; Kusi, M.; Chen, Y.; Hu, W.; Ahmed, F.; Sukamani, D. Influencing Mechanism of Green Human Resource Management and Corporate Social Responsibility on Organizational Sustainable Performance. *Sustainability* **2021**, *13*, 8875. [[CrossRef](#)]
63. Wen, J.; Hussain, H.; Waheed, J.; Ali, W.; Jamil, I. Pathway toward Environmental Sustainability: Mediating Role of Corporate Social Responsibility in Green Human Resource Management Practices in Small and Medium Enterprises. *Int. J. Manpow.* **2021**, *ahead of print*. [[CrossRef](#)]
64. Rhee, C.S.; Woo, S.; Yu, S.-J.; Rhee, H. Corporate Social Responsibility and Sustainable Employability: Empirical Evidence from Korea. *Sustainability* **2021**, *13*, 8114. [[CrossRef](#)]
65. Zhu, C.; Du, J.; Shahzad, F.; Wattoo, M.U. Environment Sustainability Is a Corporate Social Responsibility: Measuring the Nexus between Sustainable Supply Chain Management, Big Data Analytics Capabilities, and Organizational Performance. *Sustainability* **2022**, *14*, 3379. [[CrossRef](#)]

66. Hongxin, W.; Khan, M.A.; Zhenqiang, J.; Cismas, L.-M.; Ali, M.A.; Saleem, U.; Negruț, L. Unleashing the Role of CSR and Employees' Pro-Environmental Behavior for Organizational Success: The Role of Connectedness to Nature. *Sustainability* **2022**, *14*, 3191. [[CrossRef](#)]
67. Jilani, G.; Yang, G.; Siddique, I. Corporate Social Responsibility and Pro-Environmental Behavior of the Individuals from the Perspective of Protection Motivation Theory. *Sustainability* **2021**, *13*, 13406. [[CrossRef](#)]
68. Yang, T.-K.; Yan, M.-R. The Corporate Shared Value for Sustainable Development: An Ecosystem Perspective. *Sustainability* **2020**, *12*, 2348. [[CrossRef](#)]
69. Ahmad, N.; Ullah, Z.; Arshad, M.Z.; Kamran, H.W.; Scholz, M.; Han, H. Relationship between Corporate Social Responsibility at the Micro-Level and Environmental Performance: The Mediating Role of Employee pro-Environmental Behavior and the Moderating Role of Gender. *Sustain. Prod. Consum.* **2021**, *27*, 1138–1148. [[CrossRef](#)]
70. Kong, L.; Sial, M.S.; Ahmad, N.; Sehleanu, M.; Li, Z.; Zia-Ud-Din, M.; Badulescu, D. CSR as a Potential Motivator to Shape Employees' View towards Nature for a Sustainable Workplace Environment. *Sustainability* **2021**, *13*, 1499. [[CrossRef](#)]
71. Deng, Y.; Cherian, J.; Ahmad, N.; Scholz, M.; Samad, S. Conceptualizing the Role of Target-Specific Environmental Transformational Leadership between Corporate Social Responsibility and Pro-Environmental Behaviors of Hospital Employees. *Int. J. Environ. Res. Public Health* **2022**, *19*, 3565. [[CrossRef](#)]
72. Ahmad, N.; Ullah, Z.; Mahmood, A.; Ariza-Montes, A.; Vega-Muñoz, A.; Han, H.; Scholz, M. Corporate Social Responsibility at the Micro-Level as a "New Organizational Value" for Sustainability: Are Females More Aligned towards It? *Int. J. Environ. Res. Public Health* **2021**, *18*, 2165. [[CrossRef](#)]
73. Tandoh, I.; Duffour, K.A.; Essandoh, M.; Amoako, R.N. Corporate Governance, Corporate Social Responsibility, and Corporate Sustainability: The Moderating Role of Top Management Commitment. *Int. J. Prof. Bus. Rev.* **2022**, *7*, 1–79. [[CrossRef](#)]
74. Hu, W.; Du, J.; Zhang, W. Corporate Social Responsibility Information Disclosure and Innovation Sustainability: Evidence from China. *Sustainability* **2020**, *12*, 409. [[CrossRef](#)]
75. Dicuonzo, G.; Donofrio, F.; Iannuzzi, A.P.; Dell'Atti, V. The Integration of Sustainability in Corporate Governance Systems: An Innovative Framework Applied to the European Systematically Important Banks. *Int. J. Discl. Gov.* **2022**, *19*, 249–263. [[CrossRef](#)]
76. Indriastuti, M.; Chariri, A. The Role of Green Investment and Corporate Social Responsibility Investment on Sustainable Performance. *Cogent Bus. Manag.* **2021**, *8*, 1960120. [[CrossRef](#)]
77. Li, H.; Kuo, Y.K.; Mir, M.M.; Omar, M. Corporate Social Responsibility and Environmental Sustainability: Achieving Firms Sustainable Performance Supported by Plant Capability. *Econ. Res. Ekon. Istraž.* **2022**, 1–23. [[CrossRef](#)]
78. Saeed, A.; Noreen, U.; Azam, A.; Tahir, M.S. Does CSR Governance Improve Social Sustainability and Reduce the Carbon Footprint: International Evidence from the Energy Sector. *Sustainability* **2021**, *13*, 3596. [[CrossRef](#)]
79. Kraus, S.; Rehman, S.U.; García, F.J.S. Corporate Social Responsibility and Environmental Performance: The Mediating Role of Environmental Strategy and Green Innovation. *Technol. Forecast. Soc. Change* **2020**, *160*, 120262. [[CrossRef](#)]
80. Khan, A.; Chen, L.-R.; Hung, C.-Y. The Role of Corporate Social Responsibility in Supporting Second-Order Social Capital and Sustainable Innovation Ambidexterity. *Sustainability* **2021**, *13*, 6994. [[CrossRef](#)]
81. Westerman, J.W.; Acikgoz, Y.; Nafees, L.; Westerman, J. When Sustainability Managers' Greenwash: SDG Fit and Effects on Job Performance and Attitudes. *Bus. Soc. Rev.* **2022**, *127*, 371–393. [[CrossRef](#)]
82. Cowan, K.; Guzman, F. How CSR Reputation, Sustainability Signals, and Country-of-Origin Sustainability Reputation Contribute to Corporate Brand Performance: An Exploratory Study. *J. Bus. Res.* **2020**, *117*, 683–693. [[CrossRef](#)]
83. Yousaf, Z.; Radulescu, M.; Nassani, A.; Aldakhil, A.M.; Jianu, E. Environmental Management System towards Environmental Performance of Hotel Industry: Does Corporate Social Responsibility Authenticity Really Matter? *Eng. Econ.* **2021**, *32*, 484–498. [[CrossRef](#)]
84. Halme, M.; Rintamäki, J.; Knudsen, J.S.; Lankoski, L.; Kuisma, M. When Is There a Sustainability Case for CSR? Pathways to Environmental and Social Performance Improvements. *Bus. Soc.* **2020**, *59*, 1181–1227. [[CrossRef](#)]
85. Qing, C.; Jin, S. How Does Corporate Social Responsibility Affect Sustainability of Social Enterprises in Korea? *Front. Psychol.* **2022**, *13*, 859170. [[CrossRef](#)]
86. Muñoz, R.M.; Fernández, M.V.; Salinero, Y. Sustainability, Corporate Social Responsibility, and Performance in the Spanish Wine Sector. *Sustainability* **2021**, *13*, 7. [[CrossRef](#)]
87. Wentzel, L.; Fapohunda, J.A.; Haldenwang, R. The Relationship between the Integration of CSR and Sustainable Business Performance: Perceptions of SMEs in the South African Construction Industry. *Sustainability* **2022**, *14*, 1049. [[CrossRef](#)]
88. Ghardallou, W. Corporate Sustainability and Firm Performance: The Moderating Role of CEO Education and Tenure. *Sustainability* **2022**, *14*, 3513. [[CrossRef](#)]
89. Mallah, M.F.; Jaaron, A.A.M. An Investigation of the Interrelationship between Corporate Social Responsibility and Sustainability in Manufacturing Organisations: An Empirical Study. *Int. J. Bus. Perform. Manag.* **2021**, *22*, 15–43. [[CrossRef](#)]
90. Rehman, S.U.; Bresciani, S.; Yahiaoui, D.; Giacosa, E. Environmental Sustainability Orientation and Corporate Social Responsibility Influence on Environmental Performance of Small and Medium Enterprises: The Mediating Effect of Green Capability. *Corp. Soc. Responsib. Environ. Manag.* **2022**, 1–14. [[CrossRef](#)]
91. Li, R.; Hu, F. Public Listing and Corporate Social Responsibility from a Sustainability Risk Management Perspective. *Amfiteatru Econ.* **2020**, *22*, 808–822. [[CrossRef](#)]

92. Fonseca, A.P.; Carnicelli, S. Corporate Social Responsibility and Sustainability in a Hospitality Family Business. *Sustainability* **2021**, *13*, 7091. [[CrossRef](#)]
93. Petković, S.; Alfirević, N.; Zlatković Radaković, M. Environmental Sustainability and Corporate Social Responsibility of Business Schools: Is There Evidence of Transdisciplinary Effects? *Econ. Res. Ekon. Istraž.* **2022**, 1–21. [[CrossRef](#)]
94. Lee, S.-H.; Jeong, G.-Y. The Effect of Corporate Social Responsibility Compatibility and Authenticity on Brand Trust and Corporate Sustainability Management: For Korean Cosmetics Companies. *Front. Psychol.* **2022**, *13*, 895823. [[CrossRef](#)] [[PubMed](#)]
95. Liang, X.; Hu, X.; Meng, H. Truly Sustainability or Hypocrisy: The Effects of Corporate Sustainable Orientation on Consumers' Quality Perception and Trust Based on Evidence from China. *Sustainability* **2020**, *12*, 2735. [[CrossRef](#)]
96. Duc Tai, T. Impact of Corporate Social Responsibility on Social and Economic Sustainability. *Econ. Res. Ekon. Istraž.* **2022**, 1–20. [[CrossRef](#)]
97. Setyahadi, R.R.; Narsa, I.M. Corporate Governance and Sustainability in Indonesia. *J. Asian Financ. Econ. Bus.* **2020**, *7*, 885–894. [[CrossRef](#)]
98. Hristov, I.; Chirico, A.; Ranalli, F. Corporate Strategies Oriented towards Sustainable Governance: Advantages, Managerial Practices and Main Challenges. *J. Manag. Gov.* **2022**, *26*, 75–97. [[CrossRef](#)]
99. Vărzaru, A.A.; Bocean, C.G.; Nicolescu, M.M. Rethinking Corporate Responsibility and Sustainability in Light of Economic Performance. *Sustainability* **2021**, *13*, 2660. [[CrossRef](#)]
100. Tian, G.; Pekyi, G.D.; Chen, H.; Sun, H.; Wang, X. Sustainability-Conscious Stakeholders and CSR: Evidence from IJVs of Ghana. *Sustainability* **2021**, *13*, 639. [[CrossRef](#)]
101. Villegas Pinuer, F.; Valenzuela Fernández, L.; Llonch Andreu, J.; López Belbeze, P. Environmental Sustainability and Their Factors in SMEs: A Multiple Case Study of Spain and Chile. *Cuad. Gest.* **2022**, *22*, 35–50. [[CrossRef](#)]
102. Awwad, R.I.; Aljuhmani, H.Y.; Hamdan, S. Examining the Relationships Between Frontline Bank Employees' Job Demands and Job Satisfaction: A Mediated Moderation Model. *SAGE Open* **2022**, *12*, 215824402210798. [[CrossRef](#)]
103. Sarfraz, M.; Shah, S.G.M.; Fareed, Z.; Shahzad, F. Demonstrating the Interconnection of Hierarchical Order Disturbances in CEO Succession with Corporate Social Responsibility and Environmental Sustainability. *Corp. Soc. Responsib. Environ. Manag.* **2020**, *27*, 2956–2971. [[CrossRef](#)]
104. García-Sánchez, I.-M.; Aibar-Guzmán, B.; Aibar-Guzmán, C.; Azevedo, T.-C. CEO Ability and Sustainability Disclosures: The Mediating Effect of Corporate Social Responsibility Performance. *Corp. Soc. Responsib. Environ. Manag.* **2020**, *27*, 1565–1577. [[CrossRef](#)]
105. Aljuhmani, H.Y.; Emeagwali, O.L.; Ababneh, B. The Relationships between CEOs' Psychological Attributes, Top Management Team Behavioral Integration and Firm Performance. *Int. J. Organ. Theory Behav.* **2021**, *24*, 126–145. [[CrossRef](#)]
106. Samarah, T.; Bayram, P.; Aljuhmani, H.Y.; Elrehail, H. The Role of Brand Interactivity and Involvement in Driving Social Media Consumer Brand Engagement and Brand Loyalty: The Mediating Effect of Brand Trust. *J. Res. Interact. Mark.* **2021**. *ahead of print*. [[CrossRef](#)]
107. Zhou, X.; Tang, X.; Zhang, R. Impact of Green Finance on Economic Development and Environmental Quality: A Study Based on Provincial Panel Data from China. *Environ. Sci. Pollut. Res.* **2020**, *27*, 19915–19932. [[CrossRef](#)] [[PubMed](#)]
108. Pranugrahaning, A.; Donovan, J.D.; Topple, C.; Masli, E.K. Corporate Sustainability Assessments: A Systematic Literature Review and Conceptual Framework. *J. Clean. Prod.* **2021**, *295*, 126385. [[CrossRef](#)]
109. Silvestre, W.J.; Fonseca, A. Integrative Sustainable Intelligence: A Holistic Model to Integrate Corporate Sustainability Strategies. *Corp. Soc. Responsib. Environ. Manag.* **2020**, *27*, 1578–1590. [[CrossRef](#)]
110. Stahl, G.K.; Brewster, C.J.; Collings, D.G.; Hajro, A. Enhancing the Role of Human Resource Management in Corporate Sustainability and Social Responsibility: A Multi-Stakeholder, Multidimensional Approach to HRM. *Hum. Resour. Manag. Rev.* **2020**, *30*, 100708. [[CrossRef](#)]
111. Pless, N.M.; Maak, T.; Stahl, G.K. Promoting Corporate Social Responsibility and Sustainable Development through Management Development: What Can Be Learned from International Service Learning Programs? *Hum. Resour. Manag.* **2012**, *51*, 873–903. [[CrossRef](#)]
112. Kleine, A.; von Hauff, M. Sustainability-Driven Implementation of Corporate Social Responsibility: Application of the Integrative Sustainability Triangle. *J. Bus. Ethics* **2009**, *85*, 517–533. [[CrossRef](#)]
113. Setó-Pamies, D.; Papaoikonomou, E. A Multi-Level Perspective for the Integration of Ethics, Corporate Social Responsibility and Sustainability (ECSRS) in Management Education. *J. Bus. Ethics* **2016**, *136*, 523–538. [[CrossRef](#)]
114. Montiel, I. Corporate Social Responsibility and Corporate Sustainability: Separate Pasts, Common Futures. *Organ. Environ.* **2008**, *21*, 245–269. [[CrossRef](#)]
115. Morhardt, J.E. Corporate Social Responsibility and Sustainability Reporting on the Internet. *Bus. Strategy Environ.* **2010**, *19*, 436–452. [[CrossRef](#)]
116. Sheehan, M.; Garavan, T.N.; Carbery, R. Sustainability, Corporate Social Responsibility and HRD. *Eur. J. Train. Dev.* **2014**, *38*, 370–386. [[CrossRef](#)]
117. Orlitzky, M.; Siegel, D.S.; Waldman, D.A. Strategic Corporate Social Responsibility and Environmental Sustainability. *Bus. Soc.* **2011**, *50*, 6–27. [[CrossRef](#)]
118. Herbohn, K.; Walker, J.; Loo, H.Y.M. Corporate Social Responsibility: The Link Between Sustainability Disclosure and Sustainability Performance. *Abacus* **2014**, *50*, 422–459. [[CrossRef](#)]

119. Chabrak, N. Promoting Corporate Social Responsibility and Sustainability: A Model of Integrity. *Soc. Bus. Rev.* **2015**, *10*, 280–305. [[CrossRef](#)]
120. Barth, R.; Wolff, F. Corporate social responsibility and sustainability impact: Opening up the arena. In *Corporate Social Responsibility in Europe*; Edward Elgar Publishing: Northampton, MA, USA, 2009.
121. Valentinov, V. Corporate Social Responsibility and Sustainability: Insights from Boulding and Luhmann. *Int. J. Sustain. Dev. World Ecol.* **2013**, *20*, 317–324. [[CrossRef](#)]
122. Moon, J.; Orlitzky, M. Corporate Social Responsibility and Sustainability Education: A Trans-Atlantic Comparison. *J. Manag. Organ.* **2011**, *17*, 583–603. [[CrossRef](#)]
123. Doh, J.P.; Tashman, P. Half a World Away: The Integration and Assimilation of Corporate Social Responsibility, Sustainability, and Sustainable Development in Business School Curricula. *Corp. Soc. Responsib. Environ. Manag.* **2014**, *21*, 131–142. [[CrossRef](#)]
124. Bux, H.; Zhang, Z.; Ahmad, N. Promoting Sustainability through Corporate Social Responsibility Implementation in the Manufacturing Industry: An Empirical Analysis of Barriers Using the ISM-MICMAC Approach. *Corp. Soc. Responsib. Environ. Manag.* **2020**, *27*, 1729–1748. [[CrossRef](#)]
125. Bocken, N.M.P.; Geradts, T.H.J. Barriers and Drivers to Sustainable Business Model Innovation: Organization Design and Dynamic Capabilities. *Long Range Plan.* **2020**, *53*, 101950. [[CrossRef](#)]
126. Al-Marri, M.; Pinnington, A.H. Managing Sustainability Projects for Social Impact from a Corporate Social Responsibility Perspective. *Sustainability* **2022**, *14*, 6418. [[CrossRef](#)]
127. Alfaro Navarro, J.-L.; Andrés Martínez, M.-E.; Mondéjar Jiménez, J.-A. An Approach to Measuring Sustainable Tourism at the Local Level in Europe. *Curr. Issues Tour.* **2020**, *23*, 423–437. [[CrossRef](#)]
128. Vidal, N.G.; Van Buren, H.J., III. Corporate Responsibility Coalitions and the Sustainability Issues Management Capabilities of Firms. *Sustain. Account. Manag. Policy J.* **2022**. ahead of print. [[CrossRef](#)]
129. Aljuhmani, H.Y.; Emeagwali, O.L. The Roles of Strategic Planning in Organizational Crisis Management: The Case of Jordanian Banking Sector. *Int. Rev. Manag. Mark.* **2017**, *7*, 50–60.
130. Aljuhmani, H.Y.; Emeagwali, O.L.; Ababneh, B. Revisiting the Miles and Snow Typology of Organizational Strategy: Uncovering Interrelationships between Strategic Decision-Making and Public Organizational Performance. *Int. Rev. Public Adm.* **2021**, *26*, 209–229. [[CrossRef](#)]
131. Emeagwali, O.L.; Aljuhmani, H.Y. Introductory chapter: Strategic management—A Dynamic Approach. In *Strategic Management: A Dynamic View*; IntechOpen: London, UK, 2019; ISBN 978-1-83962-505-3.
132. García-Sánchez, I.-M.; García-Sánchez, A. Corporate Social Responsibility during COVID-19 Pandemic. *J. Open Innov. Technol. Market Complex.* **2020**, *6*, 126. [[CrossRef](#)]
133. Ikram, M.; Zhang, Q.; Sroufe, R.; Ferasso, M. The Social Dimensions of Corporate Sustainability: An Integrative Framework Including COVID-19 Insights. *Sustainability* **2020**, *12*, 8747. [[CrossRef](#)]
134. Su, R.; Obrenovic, B.; Du, J.; Godinic, D.; Khudaykulov, A. COVID-19 Pandemic Implications for Corporate Sustainability and Society: A Literature Review. *Int. J. Environ. Res. Public Health* **2022**, *19*, 1592. [[CrossRef](#)] [[PubMed](#)]
135. Lakner, Z.; Plasek, B.; Kiss, A.; Soós, S.; Temesi, Á. Derailment or Turning Point? The Effect of the COVID-19 Pandemic on Sustainability-Related Thinking. *Sustainability* **2021**, *13*, 5506. [[CrossRef](#)]
136. Obrenovic, B.; Du, J.; Godinic, D.; Tsoy, D.; Khan, M.A.S.; Jakhongirov, I. Sustaining Enterprise Operations and Productivity during the COVID-19 Pandemic: “Enterprise Effectiveness and Sustainability Model”. *Sustainability* **2020**, *12*, 5981. [[CrossRef](#)]
137. Liang, X.; Zhang, X.; Paulet, R.; Zheng, L.J. A Literature Review of the COVID-19 Pandemic’s Effect on Sustainable HRM. *Sustainability* **2022**, *14*, 2579. [[CrossRef](#)]
138. Johann, M. CSR Strategy in Tourism during the COVID-19 Pandemic. *Sustainability* **2022**, *14*, 3773. [[CrossRef](#)]
139. Walińska, E.; Dobroszek, J. The Functional Controller for Sustainable and Value Chain Management: Fashion or Need? A Sample of Job Advertisements in the COVID-19 Period. *Sustainability* **2021**, *13*, 7139. [[CrossRef](#)]
140. Vărzaru, A.A.; Bocean, C.G.; Cazacu, M. Rethinking Tourism Industry in Pandemic COVID-19 Period. *Sustainability* **2021**, *13*, 6956. [[CrossRef](#)]
141. Jindřichovská, I.; Eckert, E. Social Responsibility of Mining Companies at a Time of COVID-19: Dear Shareholders! *Sustainability* **2022**, *14*, 350. [[CrossRef](#)]
142. Rožman, M.; Peša, A.; Rajko, M.; Štrukelj, T. Building Organisational Sustainability during the COVID-19 Pandemic with an Inspiring Work Environment. *Sustainability* **2021**, *13*, 11747. [[CrossRef](#)]
143. Trabucco, M.; De Giovanni, P. Achieving Resilience and Business Sustainability during COVID-19: The Role of Lean Supply Chain Practices and Digitalization. *Sustainability* **2021**, *13*, 12369. [[CrossRef](#)]
144. Su, Z.; Zhang, M.; Wu, W. Visualizing Sustainable Supply Chain Management: A Systematic Scientometric Review. *Sustainability* **2021**, *13*, 4409. [[CrossRef](#)]
145. Huang, W.; Yin, H.; Choi, S.; Muhammad, M. Micro- and Small-Sized Enterprises’ Sustainability-Oriented Innovation for COVID-19. *Sustainability* **2022**, *14*, 7521. [[CrossRef](#)]
146. Carroll, A.B. Corporate Social Responsibility (CSR) and the COVID-19 Pandemic: Organizational and Managerial Implications. *J. Strategy Manag.* **2021**, *14*, 315–330. [[CrossRef](#)]

- 
147. Koutoupis, A.; Kyriakogkonas, P.; Pazarskis, M.; Davidopoulos, L. Corporate Governance and COVID-19: A Literature Review. *Corp. Gov. Int. J. Bus. Soc.* **2021**, *21*, 969–982. [[CrossRef](#)]
  148. Raimo, N.; Rella, A.; Vitolla, F.; Sánchez-Vicente, M.-I.; García-Sánchez, I.-M. Corporate Social Responsibility in the COVID-19 Pandemic Period: A Traditional Way to Address New Social Issues. *Sustainability* **2021**, *13*, 6561. [[CrossRef](#)]