


Chapter 2

Environmental, Social, and Governance (ESG) Sustainability Through Corporate Social Responsibility: A Scoping Review

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ABSTRACT

Corporate Social Responsibility (CSR) and pillars of Environmental, Social and Governance (ESG) are closely associated. The chapter aimed to review the scope of CSR in contributing to pillars of ESG in developing nations. The authors used the Joanna Briggs Institute Methods Manual guidelines and Preferred Reporting Items

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for Systematic Reviews and Meta-analysis for Scoping Review (PRISMA-ScR) as guidelines for this scoping review. Two databases (EBSCOhost and SCOPUS) and a reference list of the relevant systematic reviews were searched. After screening 320 titles and abstracts, followed by sixty-four full texts, thirteen unique documents that fulfilled the eligibility criteria were selected. The result highlighted CSR's role in promoting organizational sustainability through corporate governance, social sustainability, and environmental sustainability. The study gathered evidence to identify the contribution of CSR toward environmental social and governance sustainability and would contribute to the existing literature and further research on sustainable development.

1. INTRODUCTION

Corporate Social Responsibility (CSR) is a social science concept in which organisations amalgamate societal and environmental interests in their business operations. CSR highlights the role of organisations in the development of the community in which it functions. It can also turn out to be a good avenue for attaining higher performance and a basis for competitive advantage (Porter & Kramer, 2007).

ESG, containing environmental, social, and governance, are the three focus pillars in ESG frameworks and are the key thematic areas on which companies must report. The goal of ESG is to cover all non-monetary risks and opportunities integral to a company's daily processes (Goodell et al., 2024; Wang & Chang, 2024).

Economic, social, and environmental sustainability are all included in the concept of sustainability. To secure both economic and social progress, it is necessary to respect the environment in which activities are carried out (Purvis et al., 2019). With the introduction of the Sustainable Development Goals (SDGs) of the United Nations, the discussion of global sustainability has advanced to the point where it cannot be separated from the function of the organisation (Marcus et al., 2010).

CSR uses the Triple Bottom Line Approach and ensures that a company attains a balance of economic, environmental, and social imperatives (Gu et al., 2022). According to Branco and Lima Rodrigues, (2006), CSR goes “beyond compliance” and moves toward a social goal; it does not entail “sacrificing profits for the common good” (Stavins et al., 2008). According to CSR, company decision-makers should consider “ethical and socially supporting” factors in addition to “economically lucrative, law-abiding” considerations (Carroll, 1999).

CSR and ESG is more prevalent and widespread in developed nations compared to underdeveloped countries, due to greater resource availability and higher public awareness. National CSR agendas in medium and low-income nations have garnered less international attention, particularly in the realm of sustainable development

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