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Bartolomé Marco-Lajara, Mercedes Úbeda-García, Esther Poveda-Pareja, Lorena Ruiz-Fernández and Javier Martínez-Falcó

University of Alicante

Sustainability has become one of the main goals for tourism companies during the last decades. This sustainable approach has been motivated, among other aspects, by the dependent nature of the sector on the location where it is developed, baring its ability to generate both positive externalities, from the standpoint of economic development, but also negative effects in the destination area, making it necessary to promote sustainable actions that minimize the impacts of the sector. However, tourism is dependent not only on the location where carries out its activity, but also on factors subjected to cyclical changes, such as the seasonal nature of the sector, the climate and the economic context. In this sense, tourism has been one of the most affected sectors by the COVID-19 pandemic, causing the shutdown of countless companies and the need to adopt emerging strategic decisions in order to survive in the market.

In this context, the purpose of the study focuses on understanding, on the one hand, the importance of adopting a sustainable approach for tourism companies through their respective CSR strategies and, at the same time, analysing how this strategy can become a determining factor in periods of instability in the environment. To this end, we will analyse the relationship between CSR strategy and resilience, and, at the same time, we will consider this same relationship between other short term COVID-19 adopted actions and resilience. Additionally, we will consider the effects of the prior economic support of each company and the possible influence of control variables.

For this purpose, we will use the variance-based structural equation modelling (Partial Least Squares) method. The study is designed for Spanish rural hotels, whose information will be collected by a self-made questionnaire using previously validated scales. The conclusions drawn will have a twofold contribution. On the one hand, we make a theoretical contribution to the CSR field of study, extolling its value as a key strategic option for hotels. On the other hand, we provide practical contributions through our empirical study, demonstrating hotel managers the usefulness of CSR strategy during changing environments and thereby encouraging them to focus their efforts on contributing to sustainability.

Key words: Corporate Social Responsibility, hotels, COVID-19 crisis, resilience.

WE ARE WITH YOU! THE ROLE OF THE UNIVERSITY IN TIMES OF HUMANITARIAN AND MIGRATION CRISIS ON THE EXAMPLE OF THE WROCLAW MEDICAL UNIVERSITY (POLAND)

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Universities have an important role to play in implementing social responsibility. As institutions primarily established to educate new generations and develop knowledge, universities cannot exist in a vacuum but must be inscribed in the fabric of society. In response to the migration crisis in Wrocław, Poland, after the outbreak of Russian aggression in Ukraine in February 2022, the Wrocław Medical University actively engaged in improving the situation by providing various forms of direct medical, living, educational, or infrastructural assistance. As well as supplying advanced expertise (for example designing vaccination programs for refugees) and help in war crimes documentation. Such coordinated activities allowed for a targeted, effective, and quick response to the needs of refugees and the local community. This would not have been possible without good cooperation with the city and the social environment, including other universities and institutions as well as associations and non-governmental organizations. By examining the University's actions, this article seeks to provide insights into the role of higher education institutions in addressing humanitarian crises, social responsibility, and supporting the affected communities. It shows that universities can play a crucial role in responding to societal challenges by utilizing their knowledge, resources, and expertise in a way that is in line with ethical values for the common good.

CREATING SOCIAL BUSINESS IN A JAPANESE DEPARTMENT STORE

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The purpose of this study is to elucidate the process of transformation of intrapreneurship into social intrapreneurship and its spillover effects on existing companies. To this end, we conduct a case study on the establishment and development of a social business, "Souk Company Corp.". This social business was established within Hankyu Department Store, a long-established department store in Japan. The concept of this new business was not socially oriented from the beginning, but gradually transformed into a social orientation.

Social entrepreneurship is considered a difficult concept to grasp and define (Choi & Majumdar, 2014). However, it is commonly understood as a movement that prioritizes social value creation over individual and shareholder interests (Austin et al., 2006) and as a process of combining resources in new ways to create value (Short et al., 2009).

Social entrepreneurship that emerges from existing organizations is social intrapreneurship (Alt & Craig, 2016), corporate social entrepreneurship (Hemingway, 2005), or social corporate entrepreneurship (Kuratoko, et al., 2017). In this paper, we use the term social intrapreneurship to encompass these terms.

Traditionally, social intrapreneurship has been discussed as something that is exercised consciously and intentionally. For example, Alt & Craig (2016) use the concept of issue selling as a way for social intrapreneurs to justify socially oriented innovation in for-profit organizations. Several studies also discuss how to gain legitimacy and mobilize resources as social intrapreneurship in BOP business creation (Olsen & Boxenbaum, 2009; Yokoyama, 2019). These discussions of social intrapreneurship are premised on the "process model of internal corporate venturing" (Burgelman, 1984). On the other hand, in his study of intrapreneurship, Pinchot III (1985) argues for more focus on the intrapreneur as its subject.

In the present study, when we focused on the intrapreneur and traced the development of social business, we found that the intrapreneur gradually transformed himself into the "social intrapreneur". In other words, he was not intentionally oriented toward social intrapreneurship. How and why did he come to exercise social intrapreneurship? And how did his activities affect the core business of Hankyu Department Store? These considerations will provide rich hints for social business and CSR strategies.

Keywords: Social Intrapreneurship, Ethical products, Intrapreneur, Japanese-style management

Case study, CSR strategy

ENVIRONMENTAL PHOTOGRAPH UTILIZATION IN CORPORATE SUSTAINABILITY REPORTING: AN AUTOMATED VISUAL CONTENT ANALYSIS

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This study examines the use of environmentally themed photographs in European corporate sustainability reporting. Our sample is based on 45.228 photographs contained in 1463 stand-alone sustainability reports by 221 companies which were continuously part of the STOXX 600 Europe index between 2011 and 2020. To assess the content of photographs, we use pre-trained computer vision models by Google's Cloud Vision API to derive labels and corresponding confidence scores based on image content. From the resulting list of ascribed labels, we develop a code book to classify which labels indicate environmental subject matter, e.g., nature themes. To validate the automated visual content analysis approach, three independent human coders assess a subset of 500 randomly selected photographs. For intercoder reliability we report Krippendorff's α of 0.757. Notably, the level of agreement among human coders is no higher than between human coders and the label-based coding approach.

We observe that the overall share of environmental photographs increased from 25.07% to 31.13% over the study period. The regression results show that operating in an environmentally sensitive sector is associated with an increase of 12.5 percentage points in the share of environmental photographs ($p<0.001$). Conversely, we also find environmental show-off behavior whereby companies

with higher environmental credentials employ a higher share of environmental photographs (p<0.01). Both effects are highly robust to the inclusion of control variables as well as to changes to the methodology by which environmental photographs are labeled as such.

The observed preference of companies with environmentally sensitive business models to disseminate non-comparable environmental information through photographs raises concerns about visual reporting practices and corporate transparency more generally. We contribute to the ongoing scientific discussion by introducing a new methodological approach and providing novel empirical evidence on photograph use. The presented study has important implications for investors, regulators and readers of corporate reports.

Key words: photograph utilization, sustainability reporting, visual disclosure, CSR communication

SERIOUS GAMES AS AN ORGANIZATIONAL LEARNING TOOL FOR SUSTAINABLE INNOVATION: THE CASE OF SMART CITIES IN FRANCE

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Training and organizational learning are a momentous resource for fostering knowledge and innovation as a competitive asset. In the recent years, serious games have emerged as a disruptive method to enable managers to understand, learn, and develop knowledge about urban sustainable innovations such as smart cities. This study investigates serious games as a tool for organizational learning and the extent to which they can enable managers to understand, learn, and develop knowledge about urban sustainable innovations such as smart cities.

In particular, I aim to determine whether serious games can be a substitute for traditional market exploration or traditional organizational training and enable managers to learn about sustainable innovations, such as smart cities. To answer this research question, we constructed a database through the design and creation of a serious game on smart cities for the business managers of the French subsidiary of a multinational company operating in the construction and energy sector and, through a questionnaire, collected data on the manager's post-game learning experience along with their characteristics.

The analysis of the overall database enabled us to draw a set of results with both theoretical and managerial implications. The main contribution of this paper is to test the pertinence of serious games as a tool to address a pressing need for organizational learning about sustainable innovations. Along this main contribution, this research has several managerial implications regarding how organizational learning should be envisioned and training strategies should be constructed when the subject at hand is linked to sustainable innovations that are new and can represent a challenge for managers to assimilate.

Keywords: *organizational learning, serious games, smart cities, innovation, sustainability.*

CORPORATE SOCIAL RESPONSIBILITY (CSR) AND INDUSTRIAL SUSTAINABILITY: EMPIRICAL EVIDENCE FROM THE MANUFACTURING SECTOR OF INDIA

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With the essence of global environmental sustainability and green business management, the wind of business research moved towards Corporate Social Responsibility. In addition to international and national treaties, businesses have also started realising environmental protection and energy efficiency through CSR as part of business strategy in response to climate change. Considering the ambitious emission reduction target and rapid economic development of India, this study is an attempt to explore the effect of CSR on the energy efficiency management of manufacturing firms in India. By using firm-level data, the panel fixed effect model shows that the CSR dummy variable is negatively influencing the energy intensity or technically, they are energy efficient. The result demonstrates that in the presence of CSR, all the production economic variables are significant. The result also shows that doing environmental expenditure does not improve energy efficiency might be because very few firms are motivated to do such expenditure and also not common to all sectors. The interactive effect model result conforms that without considering CSR dummy as an intervening variable only Manufacturers of Chemical and Chemical products, Manufacturers of Pharmaceutical, medical chemical, and botanical products firms energy intensity low but after considering CSR in their business practices all six sub-sector firms become energy efficient. The empirical result also validate that firms are continuously engaged in CSR activities they are highly energy efficient. It is an important motivational factor for firms to become economically and environmentally sustainable in the corporate world. This analysis would help business practitioners to know how to manage today's profitability and tomorrow's sustainability to achieve a comparative advantage in the emerging market economy. The paper concludes that reducing energy consumption as part of their social responsibility to care for the environment, will need collaborative efforts of business society and policy bodies.

Keywords: CSR, Energy Efficiency, Indian manufacturing Sector, Business strategy

ADVOCATING THE EXTENSION OF SOCIAL RESPONSIBILITY TO PUBLIC ADMINISTRATION.

Paolo D'Anselmi

I would like to reflect on the three domains listed in the call for papers of the CSR conferences website. I would like to notice the domains (and all the subsequent topics) are confined to business. On the other hand – the three domains themselves include 'organizational behavior', which takes place not only in business organizations.

I would also like to argue social responsibility of business should be evaluated comparatively to the social responsibility of other organizations in the economy and society.

I would like to argue competition is a driver of responsibility. Monopoly is a driver of non-accountability. Current CSR is flattened on climate change. Of course, I end up advocating the extension of social responsibility to public administration. Not to the polity, making a distinction between the polity and public administration, i.e. strategy vs. management or politics vs. policy.

In the Global North, social performance reporting is practiced on the part of public organizations. That should be seen a CSR in public administration. For the future then, I would like to argue CSR should include all kinds of organizations, in the North and everywhere. PS I cannot – and why should I? - forget Ana Adi's words in Berlin, September 2017, in favor of social responsibility of public administration.

'there is so much talk about "corporate" responsibility instead of speaking about responsibility of each actor within the capitalist/non-capitalist constellation' (Ana's email to me)

'there are aspects of responsibility (sustainable development, sustainability, transparency, accountability) that could be transferred to all economic actors' (Ana)

Citations are subject to Ana Adi's consent to my citing her 11 March 2018 email to me.

THE INFLUENCE OF CSR ON BUSINESS SURVIVAL: A GENDERED APPROACH

Esther Poveda-Pareja, Bartolomé Marco-Lajara, Mercedes Úbeda-García and Encarnación Manresa-Marhuenda

University of Alicante

In the current economic landscape, the need to develop a CSR strategy to achieve sustainable objectives has become an undeniable must for the competitive survival and economic success of every company. However, the dominance of the environmental dimension in government policies, subsidies and marketing campaigns has meant that the social dimension, represented by other issues such as gender equality, has often gone unnoticed, as well as its effect on strategic success, even in companies that are nowadays considered role models for their sustainable projection.

Specifically, one of the main problems facing the current business environment is the scarce presence of women in management teams, an aspect that has profoundly affected the tourism sector, where the positions held by women tend to be of a lower level, with most high-level positions nowadays represented by men. However, several studies have pointed out how the presence of women in management teams has favoured the performance of organisations. Therefore, it would be interesting to combine the two perspectives mentioned above and find out to what extent companies that develop CSR practices and, therefore, ensure the achievement of sustainable objectives, obtain different results depending on whether their management team is led either by men or women.

Bearing these aspects in mind, together with the imperative need for tourism companies to know what kind of characteristics, skills or abilities can enable them to face periods of crisis, it would be advisable to extend existing research and go beyond finding out whether the presence of women in

management brings better results at an economic level and focus attention on finding out whether such female management could influence the survival capability of companies.

To this end, a theoretical model is developed to analyse the relationship between CSR and resilience, as well as the moderating effect of management gender on this main relationship. In order to analyse this model, the PLS-SEM statistical technique is applied to a sample of 202 hotels on the Spanish coast, whose information has been obtained through a self-developed questionnaire based on validated scales. The results show that the management gender influences the relationship between CSR and the levels of resilience in the company, which represents an advance in academic research and an opportunity to promote gender equality among managers in the tourism sector.

THE ATTITUDE-BEHAVIOUR GAP IN SUSTAINABLE CONSUMER BEHAVIOUR: A STUDY OF GENERATIONS Y AND Z

Maria Sherrington

University of Central Lancashire, UK

Environmental pollution and the climate crisis present fundamental challenges to the very existence of our planet. Additionally, the economic crisis that hit in 2008 and the Corona Virus pandemic of 2020, both with global social and economic implications, have presented many challenges in everyday life. In recognition of the climate crisis, many consumers express a commitment to sustainable consumption, but without this always being reflected in their subsequent purchase behaviour. This contradiction has been referred to as the attitude-behaviour gap (Carrigan and Attalla, 2001), or the 'green gap', and forms the focus of this paper. Academic research attempts to understand the causes of the 'gap' are ongoing, and there are calls for insight into how the 'gap' may be closed.

The paper explores the attitude-behaviour gap in the context of young consumers. Using the theory of generational cohorts (Howe and Strauss, 2007), the study investigates Generation Z (Millennials) and Generation Y, the latter frequently referred to as the 'Sustainability Generation' (Petro, 2021). Consumer research has repeatedly characterised young consumers as particularly committed to sustainability, yet their purchase practices commonly show a mismatch between their stated attitudes and purchase behaviour.

The paper reports on original research conducted with young Swedish consumers. Taking an interpretivist perspective, the researcher asked members of Generation Z and Generation Y to write blog posts exploring why their consumer choices may not always be green and what is needed to empower them to close the 'green gap'. The blog posts were analysed using thematic analysis. Findings are likely to be of interest to brands committed to sustainability, policy makers and an academic audience. This pilot research uses a small sample and forms recommendations for more extensive future investigation.

Carrigan, M. and Attalla, A. (2001). The myth of the ethical consumer – do ethics matter in purchase behaviour? Journal of Consumer Marketing, 18 (7), 560-577.

Howe, N. and Strauss, W. (2007). The next 20 years: how customer and workforce attitudes will evolve. Harvard Business Review, July – August, 41-52.

Petro, G. (2021). Gen Z is emerging as the Sustainability Generation. Forbes, 30 April.

DIGITAL TRANSFORMATION AND GREEN TRANSITION AS INDICATORS OF PUBLIC ADMINISTRATION'S SOCIAL RESPONSIBILITY.

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While the discussion on Corporate Social Responsibility (CSR) focuses -by definition- on corporations and private business in general, the CSR literature has started to include all organizations, both private and public, under its umbrella term. In the economics literature it is well known that responsible ('efficient' is the word economists mostly use) public administration is a catalyst for a competitive economy and a thriving private sector.

In this presentation we use data on digital and green transitions of, primarily, European countries to illustrate that a) well-developed countries (i.e., responsible governments and public administrations) have indeed a good score of digital and green transitions and b) what economists refer to as efficiency when referring to public organizations can be part of what the CSR literature calls responsible organizations.

Particular attention is given to the case of Greece which a few years ago was a bankrupt (i.e., irresponsible) state. It is shown how this irresponsibility is giving its place to a more responsible public administration using digital and green transition indicators.

Concluding it is underlined that efficiency and responsibility are two terms that should not be used interchangeably. Responsibility which includes efficiency has a much larger meaning and encompasses much more than economic efficiency. However, efficiency is one major pillar of responsibility when talking about public organizations that use tax-payers money.

BUILDING LEGITIMACY ON SHARING ECONOMY PLATFORMS

Simbarashe Takawira, Maria Bogren and Marta Lindvert

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Sharing resources via digital platforms has become popular all over the world. However, most research on the sharing economy has focused on conceptualizing the phenomenon, elucidating regulatory interventions, and highlighting industry dynamics and customer motivations. Yet, there is a noticeable dearth of studies that examine how sharing economy platforms create legitimacy for their users. We aim to address this gap.

This study is conducted in Kenya, which is Africa's fourth most entrepreneurial country. The country's capital city Nairobi, known as the "Silicon Savannah" has the highest concentration of sharing economy start-ups on the African continent.

A qualitative case study was performed with 11 sharing economy companies with operations in Kenya. Semi-structured interviews were conducted in person with founders, CEOs and the top management representatives. Data was collected between February and March 2023 in Kenya. Besides

that, document studies were performed of relevant annual reports, podcasts, websites, and brochures. NVivo was used for the analysis.

The preliminary results show that achieving legitimacy for sharing economy platforms is a particularly daunting task. These companies employ different legitimacy-seeking strategies such as seeking endorsements from people with a strong social standing e.g. Chiefs and Islamic Imams, offering differentiated services that solve user problems, providing user training and engaging in CSR. These strategies differ in terms of the industry type and industry maturity level.

Findings from this study contributes to research on entrepreneurship and sharing economy, as well as to sustainability, by shedding light on the phenomenon in a much under-studied context.

Key words: sharing economy platforms, legitimacy, CSR

CONTRIBUTIONS TO THE IMPLEMENTATION OF SOCIAL RESPONSIBILITY IN INNOVATION-BASED COMPANIES FROM A CASE STUDY ON HEALTH CLAIMS REGULATIONS

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Some recent social-epistemological studies, on the particular case of Heath Claims (HC) regulations and in relation to diverse jurisdictions (food markets), show that no every kind of benefits assessment imposed to the food commercialization by national regulations is valid to reach whatever social objective (e.g. Sanz Merino, 2022; Roberto López and Luján, 2021). Depending on which assessment approach is chosen, HC regulations could limit or drive into different consequences (socially, politically, technologically, economically, etc. speaking) that also may affect differently to the stakeholders engaged into food innovation (consumers, companies, nutritional scientists...).

In general, our work starts from advocating that including this kind of philosophy analysis would also enrich the multidisciplinary studies on Corporate Social Responsibility (CSR). In particular, our hypothesis is that, according to the mentioned case studies' results and since there may exist diverse potential national markets (subjected, e.g. to diverse HC jurisdictions) apart from the local ones, companies/entrepreneurs that intend to commercialize their food products with HC may consider such possible different social impacts regarding each market/jurisdiction/product for their own benefit also in terms on its CSR implementation.

The novelty and enrichment of including this social-epistemological considerations as part of the usual viability studies on a new product by a company and or of its business plan lay on the fact that it unveils the social implications that may be hidden behind what usually are considered just only as technical or economic concerns. Shedding this new light on, for example, their Swot analysis could contribute to help innovation-based companies to increase (or at least to be more aware of) their potential social accountability in the sense of effectively contributing to particular social goals, such as to increase the social public health, and or to implement a more Responsible Research and Innovation (RRI) within the company itself.

Keywords : CSR, Responsible Research & Innovation, food companies, Health Claims, Regulation, Food with benefits

POTENTIAL OF AN "EFFECTUATION" APPROACH COMBINED WITH PEER MENTORING AS A METHOD TO CONNECT STAKEHOLDERS IN CO-CREATION TO CREATE SOCIAL VALUES

Kazue HAGA

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This paper discusses co-creation as a helpful approach for companies to create social values effectively. Beyond maximizing their own profits, companies are increasingly expected to contribute to the improvement of people's wellbeing and to holistic solutions to social problems, i.e. to take social responsibility. However, taking into account the complexity of societies and social problems such as aging and climate change, it is difficult for companies to create holistic and practical benefits for societies on their own.

Co-creation, in which the companies as producers/developers of new products and services, their target users, academics, and other relevant stakeholders are involved in the development process in depth from the beginning, is considered an effective project development approach to create social value and solutions to social challenges. Co-creation combines high technology developed by companies and a bottom-up approach from citizens. It has the potential to create better practical solutions that are embedded in the community.

Co-creation works productively if each member acts with entrepreneurship and works on an equal footing to combine diverse expertise to generate innovative solutions to social challenges. This paper focuses on an "effectuation" approach based on Sarasvathy's theory (2008) on entrepreneurial behavior patterns. Its pragmatic principles for entrepreneurial behavior give insights for the co-creation process: through repeating trial and error using e.g. the "bird in hand" principle, a co-creation team gradually gets closer to its goal in a pragmatic way and can even succeed in realizing higher values or better solutions than imagined at the beginning of the process. Intensive cooperation beyond assigning roles is often challenging for co-creation teams. This paper therefore also discusses storytelling and peer mentoring, which are helpful in understanding the other members involved in co-creation and building a trustful relationship.

Keywords: knowledge creation, value creation, co-creation, effectuation, storytelling, peer mentoring

THE COMMUNICATION OF CORPORATE SOCIAL RESPONSIBILITY CSR: APPROACHES AND TOOLS

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Social responsibility, or rather global responsibility, is one of the most innovative approaches adopted by companies in order to achieve the various objectives of sustainable development, while focusing on improving multi-dimensional performance. Implementing this approach involves communicating all the responsible practices introduced, and their impact on society and the environment. As a result, companies' efforts to communicate their CSR practices are aimed at improving their image among all the stakeholders with whom they interact, as well as ensuring a degree of transparency and an important competitive advantage. The aim of this paper is to present a literature review based on two main lines of research:

- Show the traditional and new approaches to communication on CSR policy, with the aim of identifying the particularities of each of them;
- Identify the different tools used by companies to communicate their CSR initiatives;
- Highlight the different issues that explain the use of communication for CSR practices.

By addressing these three lines of research, we will have the opportunity to highlight all the ideas emanating from the results of research into the importance of communicating social and environmental commitments for companies. This contribution will also enable us to identify new developments in tools of CSR communication, and the prospects for changes in corporate practices in this area.

Keywords: Corporate Social Responsibility (CSR), Communication, stakeholders, reputation, sustainable development.

MATURITY OF SUSTAINABLE LUXURY FASHION MEASURES: AN INVESTIGATION OF THE BRANDS GUCCI, PRADA AND BURBERRY

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The number of luxury shoppers will increase to 450 million worldwide by 2025, with Europe representing the largest market (Bain & Company 2019). Generations Y and Z are considered to be the drivers of this development (ibid; Umweltbundesamt 2023) - although various studies confirm that these groups have a higher level of environmental and climate awareness (Umweltbundesamt 2021; BMUV 2022). Changes in the attitudes, legal requirements and social expectations encouraged luxury goods manufacturers to initiate sustainable transformation processes.

With emissions of two billion tonnes of CO_2, the fashion industry is particular under pressure to act (McKinsey & Company and Global Fashion Agenda 2020). With the concept of Sustainable Luxury Fashion, the industry has "cleverly" linking luxury and sustainability, as the latter is understood as an essential element of luxury and ethical, ecological responsibility and social impact are taken into account. (McKinsey & Company and The National Chamber for Italian Fashion).

In spite of various efforts by luxury brands, ratings reveal insufficient measures and greenwashing. This article does not intend to pass judgement, but rather to evaluate the sustainability measures. Using the example of three fashion labels sustainability measures along the value chain and their legal context were examined. Reports on sustainability (2021) were evaluated by means of qualitative content analyses (value chain, SDGs, legal norms) in order to be able to make statements on the degree of maturity as well as on the proactive/reactive character of the measures.

Results show a focus on secondary value chain activities. In primary areas of inbound logistics and outbound logistics, only a few sustainable actions have occurred so far. The legal assessment was difficult due to a lack of verification of the implementation. In general, the measures refer to voluntary initiatives, such as the TCFD. Binding law, like the ILO, is hardly referred to.

Keywords: Sustainable Luxury Fashion, Value Chain, Supply Chain Act, TCFD

DETERMINING A SUCCESSFUL CORPORATE LEGAL STRUCTURE FOR SOCIAL ENTERPRISE: THE CASE OF LIMITED LIABILITY PARTNERSHIP (LLP) AND PRIVATE COMPANY LIMITED BY SHARES (CSL) IN WALES, UNITED KINGDOM

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Determining the right legal structure for the social enterprise is a complex task where a wide range of financial and legal considerations must be thought of. While research interest in social enterprise entities has increased in recent decades, there is still insufficient academic discussion of SE legal structure. The limited business guides that currently exist rarely include in their reports any financial data or in-depth legal analysis of various choices, hence the adoption of the most beneficial choice for SEs both legally and financially remains unclear. Through interdisciplinary methods and approaches, this research offers new insights into the very limited body of literature concerning the legal structures of SEs and their outcomes.

This research grew from an earlier exploratory study[1] where the findings of a comprehensive financial and legal analysis that the authors undertook prompted further investigation of the choice of legal structures for social enterprises in Wales, United Kingdom. The aim of this new research is to explore certain results emerging from the previous study, mainly to find out whether they will be reaffirmed, most importantly the alleged success of CLS and LLP structure for social enterprises. The authors aim to explore the rationale for adopting certain legal structures when the structure may not necessarily provide the best outcome financially. In particular, we focus on the results generated from the earlier study where the official statistics are not sufficient to explain the lack of popularity of these structures. Building on the previous findings, this research has narrowed down its focus to CLS and

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[1] *Shariat, S., Hussain, T., Khamseh, Z., Madjelis Taklimi, Z. (2022),* Corporate Legal Structure for Social Enterprise: The Case of Wales, United Kingdom. *Paper presented at 9th International Conference on Social Responsibility, Ethics and Sustainable Business, Östersund, Sweden.*

LLP and increased the sample size in order to decrease the margin of error and test significantly more data.

The significance of this research lies in offering a new paradigm in the legal construct of social enterprises in Wales and expanding the multidisciplinary discussion of how SEs may best benefit society. The final product of empirical and legal analysis in this research will bridge the gap between social enterprise literature and legal corporate scholarship.

Keywords: Social enterprise, Corporate legal structure, Wales

TECHNOLOGICAL SOCIAL RESPONSIBILITY, SMARTCITIES, AND MOBILITY: MAKING A CASE FOR PEOPLE WITH DISABILITY

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Artificial Intelligence (AI) as a vehicle for transformation has the potential to redefine transport and complex mobility issues. The advent of intelligent transport systems in general and automated transport in particular will be a paradigm shift in a smartcity environment. This paper aims to highlight the concept of technological social responsibility with reference to specific AI interventions in a smart city, as well as the potential of such interventions for society at large and for the transport user, particularly those with mobility issues. The research examines business, legal, and policy issues concerning certain features of smart mobility and human–machine interactions. The idea of this research was born from earlier research[2] where the authors analysed the application of Technological Social Responsibility in selected cases of new and emerging technologies concerning green technology solutions and green IP, smart mobility, and sustainable transport. The results urged the need for more extensive interdisciplinary research in smart mobility to improve knowledge about the introduction of emerging and disruptive technology, as well as to develop new policies and best practices.

Discussing through the lens of corporations' technological social responsibility, this study highlights the impact of corporations in developing and introducing new technologies to the market, the implications of important business and legal decisions on society, and of the extent to which implementation of a responsible technology policy could contribute to the resolution of vital societal needs (in particular mobility issues and automation in the transport sector in this study).

The results of this research will fill the lacuna of understanding new technologies in transport, the role that corporations play, and the responsibilities that they have in innovation management and the legal position to support or deny a technology in the market. It is beneficial for researchers, practitioners, and policymakers with an interest in TSR, AI in transportation, and the future of mobility.

Keywords: Technological Social Responsibility, Smart transportation, Smartcities, Mobility, Human-machine interaction

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[2] *Shariat, S., & Gholizadehdastjerd, S. (2022)*Technological Social Responsibility: The Power of Innovation Technology to Align Corporate and Societal Interests. *Paper presented at 9th International Conference on Social Responsibility, Ethics and Sustainable Business, Östersund, Sweden.*

EXCHANGE WORKSHOPS WITH THE COMMUNITY: A SOCIAL TOOL TO INCREASE MUTUAL UNDERSTANDING

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Centro Wiñaq

During a four-year period, from 2016 to 2019, Exchange Workshops were conducted with the population in the vicinity of Minera Yanacocha in Cajamarca, Peru, with the participation of approximately 9,000 people. These workshops were structured to combine question sessions with brief presentations about the company's activities. The order of the questions was designed to not be directly related to the presentations, thereby reducing potential influence.

A database was created to build indicators and develop a statistical model. Through regression analysis and the use of dichotomous variables, the statistical association between participants' beliefs and their stance on the continuity of the company's operations was evaluated.

It was found that the credibility of the company in fulfilling its commitments was the most influential factor in supporting the continuity of its operations. On the other hand, opinions regarding job generation by the company showed a low association. Additionally, the perception of interpersonal disrespect by company employees was associated with a greater desire for operations to cease. Lastly, the perception of a low impact of operations on water was linked to a lower demand for conditions to continue.

In conclusion, the Exchange Workshops allowed for the collection of opinions in a free and anonymous manner. They became a valuable opportunity for direct and transparent communication with the population. The quality of personal treatment, credibility, and impact on water emerged as critical factors. It is essential for mining companies to build their legitimacy considering these aspects to avoid hostile actions and promote a more harmonious relationship with the local community.

LEGITIMACY IN THE MINING SECTOR: MEDIA NARRATIVE SURROUNDING SOCIAL CONFLICT

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The objective is to examine the discussion topics related to the mining sector in the media space and understand how the media shapes public opinion. Over 3,000 news articles (radio, TV, and print media) from the year 2022 were analyzed. The methodology used for analyzing the media space is quantitative in nature.

Firstly, the national media space surrounding the mining sector will be analyzed. Then, the relevant topics related to the mining sector in the national media space will be identified. Subsequently, the narratives and ideas established in the national media space regarding the mining sector will be determined. Finally, an index of favorability will be identified based on the established narratives and ideas in the national media space related to the mining sector. The variables considered in the study revolve around the legitimacy factors associated with the mining sector, such as 1) water and the environment, 2) mining and development, 3) institutional aspects, and 4) ethical characterization.

Furthermore, a situational diagnosis of the national media space in the year 2022 will be conducted to define favorability indices in the mining sector related to the various discussed topics.

The results indicate that the national media space is dominated by social conflict-related issues. Additionally, the construction of the mining sector's image is linked to this realm of conflict, and the effects of corporate social responsibility at the national level may not be effective in establishing legitimacy for the mining sector on a national scale.

THE IMPORTANCE OF BUSINESS ACTIVITIES FOR DECONSUMPTION PRACTICES: AN EXAMPLE OF PRODUCT LIFESPAN EXTENSION

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Consumption and production patterns are considered to be a crucial component contributing to achievement of the Sustainable Development Goals (SDGs), and established itself as Goal 12, respectively. As stated by UNEP, reduction of current global consumption rates is necessary to ensure this goal (https:// unep.org). Such reduction of consumption which is of an voluntary nature and aimed towards minimazing its' negative influence on societies and enviroment is known in the literature as antconsumption or deconsumption. (Makri, Schlegelmilch, Mai & Dinhof, 2020, p. 178). Interactions between behaviours of consumers and the activities of businesses in the context of deconsumption is poorly described in the literature, in particular, the question of how businesses can support the phenomenon is a research gap (Makri et. al., 2020, 187). Authors such Zhang (2023, p. 164-165) or Armstrong Soule & Sekhon (2020, p. 45-66) propose in this context concepts such as "anti-consumption marketing" or "green demarketing", Sobocińska (2011, p. 11), in turn, calls for the implementation of corporate social responsibility concepts and an orientation toward functional retail spaces as a potential response to the trend of deconsumption in retail companies.

Two researches were carried out within doctoral dissertation procedure on consumers' and enterprises behaviours in the context of deconsumption: (A) 'Determinants of deconsumption in polish society' and (B) 'Behaviours of enterprises with domestic and external capital in the context of deconsumption trend.' Respondents in the study (A) when asked about deconsumption barriers indicated mainly on those applying to business activities. In contrary, almost 60% of business representatives in study (B) claimed that the company they work for tries to take actions that take into account deconsumption in wanting to be open to changes in consumer behaviour, such as extending the product life cycle, including R&D and reverse logistics or cooperation with consumers in customer co-creation.

__Keywords:__ anticonsumption, deconsumption, sustainable consumption, sustainable production, product lifespan extenstion

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REFLECTIONS ON 30 YEARS OF THE MARKETING-SUSTAINABILITY-CSR RELATIONSHIP.

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Thirty years ago I was writing a book intended as the first substantial mainstream academic text to systematically reconceptualise the discipline and practice of marketing through a post-Brundtland sustainability lens. This was a challenging task, partly due to the challenge of accessing information about the sustainability strategies and performance of companies and their products in that pre-internet era, and partly because it meant attempting to bring a very abstract discipline 'back down to earth'. It was however also a time of considerable optimism amongst policy-makers, academics, practitioners and the media that business was primed to make substantive steps towards more sustainable strategies and practices. This was leavened with concerns about the enduring stubbornness of the 'dominant social paradigm' and whether we were all just taking another turn around Downes' ecological 'issue attention lifecycle' rather than entering a new age of sustainability.

Seeking to integrate sustainability into marketing had the effect of blurring the boundaries between marketing strategies and corporate strategies/CSR. If consumers were moving towards basing their decisions on more than the prices and quality of products, by considering the socio-environmental impacts of the production system behind the product, or the actions of the organisation standing behind the brand, the relationship between marketing and CSR could be profoundly reset.

This paper represents a personal reflection from three decades working on marketing and sustainability issues. It explores the key concepts and predictions that were emerging thirty years ago concerning the marketing and sustainability relationship, and traces their evolution and durability by reviewing the development of the literature connecting marketing, sustainability and CSR over the next 30 years. It also looks 30 years ahead and considers whether a 'time horizon paradox' presents a key barrier to a more sustainable business future.

Keywords: Sustainability, Marketing, CSR.

THE EFFECTS OF BOARD CULTURAL DIVERSITY ON ESG AND FINANCIAL PERFORMANCE: CAC-40 (FRANCE) VS OMX-30 (SWEDEN)

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In the field of corporate governance, board diversity and ESG/CSR performance are two important issues that need further empirical investigation. This article examines the relationship between board cultural diversity and ESG (or financial) performance through a comparative analysis of France and Sweden, two leading countries in terms of ESG performance. First, a comparative analysis of the French and Swedish cultures is carried out to highlight the similarities, but more importantly, the cultural differences. Secondly, the impact of cultural diversity on the performance of French and Swedish companies is estimated using a multiple linear regression model. The sample is based on listed companies included in the French CAC-40 index and the Swedish OMX-30 index over the period 2018-2022. Finally, we exploit the results and conclude that national culture (France versus Sweden) has a significant moderating effect on the relationship between board cultural diversity and performance, particularly ESG/CSR performance.

Cultural diversity can be described as a double-edged sword, as it brings opportunities and new skills, but also conflicts and internal difficulties. We find that cultural diversity has a negative effect on Swedish boards due to a homogeneous and very consensual culture. On the other hand, it has a more positive effect on French boards due to a heterogeneous and more conflictual culture. This article contributes to the existing literature by providing empirical evidence that the effect of board cultural diversity is complex to capture and requires a real knowledge of the national culture. The comparative approach between France and Sweden is a relevant example that illustrates the challenges of cultural diversity in the board of directors and the consequences for the performance, especially ESG performance.

EXPLORING THE UNIVERSITY SOCIAL RESPONSIBILITY INITIATIVES TO DRIVE SUSTAINABLE DEVELOPMENT GOALS IN MALAYSIA: A CARROLL MODEL APPROACH

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Universities, as agents of social change, significantly influence society's social, cultural, economic, and intellectual aspects, playing an essential role in shaping the future and nurturing positive social change. Aiming to explore the implementation and function of USR initiatives in achieving sustainable development in Malaysia, based on Carroll's Model. A qualitative content analysis method will be adopted. The primary purpose of this research study is to explore the web-based content of the top 15 Malaysian Public and Private Universities listed in Times Higher Education (THE) Impact Ranking 2023.

The study revealed the upsurge in USR initiatives in Malaysia by public and private universities within the framework of economic, legal, ethical, and philanthropic responsibilities. The study also discovered that Malaysian universities demonstrated high institutional and policy support to attain

sustainable development goals in Malaysia. Most USR programs implemented by public and private universities in Malaysia were designed and focused on resolving some SDGs. This study guides universities, policymakers, and stakeholders on the strategies that foster sustainability practices through USR initiatives.

SHOP LOCAL: UNDERSTANDING THE DETERMINANTS OF LOCAL PURCHASING

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This study seeks to understand the major determinants of local purchasing. Although the buying local movement, also known as the locavore movement or locavorism, may have a number of causes we focus on the purchase of local products as an example of a green consumption behavior. Many consumers have been favoring the consumption of local products, i.e., food that went through a shorter transportation journey or that is sold straight out of the producer's hands, as a way to contribute to minimizing its environmental footprint. Escalating environmental awareness and fear of consequences of anthropogenic climate change have boosted investigations that identify local food consumption as one of multiple consumers' lifestyle choices with potential to mitigate individual's carbon footprint and thus preserve the environment. The benefits of buying local reaches far beyond the environmental sphere, thus positively affecting the economy and community by nurturing local economic development, preserving diversity and quality in produce, contributing positively to local communities' bonds.

We focus on the purchase of local products in light of the variables of the extended Theory of Planned Behavior: environmental concern, attitude, subjective norm, perceived behavioral control and purchase intention. A survey was applied to test the proposed research model. Results show that the main factor influencing buying local intention is environmental concern, followed by attitude. Perceived behavioral control and subjective norm did not show a significant positive impact in local purchasing intention. Findings also suggest that gender is relevant criteria for differentiation of local purchasing intention.

These findings contribute to designing better strategies for sustainable consumption and offer insights for different stakeholders and policy makers on how to stimulate buying local behavior as well as to add and enrich current research on the topic.

FROM SUSTAINABILITY TO ESG: UNVEILING THE DISTINCTION AND EMBRACING GLOBAL STANDARDS FOR EFFECTIVE REPORTING AND ACCOUNTABILITY

Ana-Maria Petrache

There is an emerging trend wherein the term "sustainability" is being increasingly substituted with "ESG." PricewaterhouseCoopers (PWC) treats these two concepts as synonymous[3]. An alternative explanation provided by Brightest[4] highlights the distinction between ESG and sustainability, stating that ESG examines how the world affects a company or investment, while sustainability focuses on how a company (or investment) impacts the world.

The growing significance of sustainability reporting has resulted in the development of numerous international sustainability standards. These standards offer a framework for companies to assess and communicate their performance and impacts pertaining to various aspects such as environmental footprint, greenhouse gas (GHG) emissions, material and resource utilization, and supply chain sustainability. As of 2023, the top 10 international sustainability standards encompass the EU Corporate Sustainability Reporting Directive (CSRD) - formerly known as the European Sustainability Reporting Standards (ESRS) - United Nations Framework for Sustainable Development (UNFSS), International Integrated Reporting Council (IIRC), Task Force on Climate-related Financial Disclosures (TCFD), International Sustainability Standards Board (ISSB) under the International Financial Reporting Standards (IFRS), Carbon Disclosure Project (CDP), B Corporation (B Corp), Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) operated by the Value Reporting Foundation, and ISO 14001[5].

ESG reporting encompasses the disclosure of an organization's progress towards achieving its goals and commitments concerning environmental sustainability, social issues, and corporate governance in a public manner[6].

Sustainability reports serve as the primary means for organizations to publicly communicate their environmental risks, opportunities, and practices to stakeholder groups such as investors, government regulators, partners, employees, and customers, enabling them to make well-informed decisions. However, unlike traditional financial accounting, sustainability reporting currently lacks the

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[3] *PWC, https://www.pwc.com/sk/en/environmental-social-and-corporate-governance-esg/esg-reporting.html, accessed July 15, 2023, "An ESG report or Sustainability report is a report published by a company or organization about environmental, social and governance (ESG) impacts."*

[4] *Green Business Bureau, https://greenbusinessbureau.com/esg/esg-reporting-and-sustainability-reporting/, accessed July 15, 2023*

[5] *15 Rock, https://www.15rock.com/blog/top-10-international-sustainability-standards-in-2023, accessed July 15, 2023*

[6] *TechTarget, https://www.techtarget.com/sustainability/feature/Top-ESG-reporting-frameworks-explained-and-compared, accessed July 15, 2023*

same level of transparency and consistency. Presently[7], there exist over 600 diverse sustainability reporting standards, industry initiatives, frameworks, and guidelines worldwide, making sustainability reporting a complex, research-intensive, and iterative process. Consequently, most companies selectively adopt reporting standards and, to some extent, determine how they report their sustainability performance.

Key words: sustainability, ESG, CSR, sustainability reporting, ESG reporting, ESG investing, sustainability standards, business ethics

ENHANCING EMPLOYEE VOICE BEHAVIOR THROUGH SOCIALLY RESPONSIBLE HRM: EXPLORING THE MEDIATING ROLE OF PSYCHOLOGICAL SAFETY CLIMATE

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The impact of human resources management (HRM) on the financial, environmental, and social performance of companies has garnered significant interest. In this regard, human resource managers hold a strategic position in achieving a decent work agenda, which represents the intersection between two areas: corporate social responsibility (CSR) and HRM. Socially responsible human resource management (SR-HRM) encompasses a range of practices that aim to enhance employees' well-being while recognizing their contributions to improving company performance. Research suggests that adopting SRHRM practices fosters positive behaviors among employees. For instance, SR-HRM increases employees' disposition to engage in organizational citizenship behaviors and ultimately encourages higher participation and communication, involving suggestions, ideas, and information pertaining to issues that may impact the organization's performance. The concept of employee voice has received considerable attention in HRM research, as it is more likely to occur when employees perceive the organization as fostering a psychological safety climate that facilitates their active involvement. This study aims to analyze the extent to which SR-HRM facilitates the creation of a psychological safety climate within the company, thereby promoting employees' adoption of voice behaviors. Based on a survey of 292 Portuguese workers from various business sectors, the results suggest that the perception of SR-HRM practices enhances employees' voluntary participation in identifying and resolving organizational issues. Furthermore, it is observed that this relationship can be partially explained by the encouragement of a psychological safety climate, which encourages risk assumption. The implications of these findings are discussed in relation to their contribution to understanding the impact of CSR policies on organizational performance and human resources management.

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[7] *Brightest, "The top sustainability reporting standards in 2023", https://www.brightest.io/sustainability-reporting-standards, accessed July 15, 2023*

Keywords: Socially responsible human resource management, employee voice, psychological safety climate

DEVELOPING SUSTAINABILITY COMPETENCIES IN ENGINEERING AND MANAGEMENT STUDENTS: A STRATEGIC APPROACH

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The European Union developed a plan for universities to adapt to sustainability-driven shifting conditions on a global scale, thus enabling present and future students to thrive and support Europe's resilience and recovery. This plan considers best practices from a pilot project grounded in deep institutional transnational cooperation among European Universities to launch new instruments and legal frameworks to inspire the higher education community across Europe based on joint and shared long-term visions of universities. The current research was also inspired by this initiative and resulted in an Erasmus-supported cooperation between four European Higher Education Institutions: one from Portugal and the remaining from Finland, Germany, and France. The Portuguese institution gathered students and teachers from five engineering and management degrees to discuss and implement sustainability-driven initiatives among their peers. These include the design of a sustainability awareness survey to be made available to the academic communities of these four Higher Education Institutions. The resulting framework and some preliminary findings will be made available and further discussed in this case study to enhance significant aspects of developing sustainability competencies in engineering and management students.

Keywords: Sustainability, Skills, Qualification, Cooperation, Engineering, Management.

THE ITALIAN AGRITECH FIRMS' SUSTAINABLE STRATEGIES THROUGH THE DIGITAL SUPPLY SIDE RELATIONSHIPS

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The focus of this contribution is mainly to highlight how new digital technologies, especially those implemented in production plants, in new material design and in new digital governance platforms within supply chains, represent the ideal prerequisite for allowing companies and new innovative actors (farmers, research centres, start upper, etc.) to formulate the most appropriate sustainable strategies to successfully operate in international offer's structure.

The agricultural context lends itself to studies that show that farmers and agritech firms are very interested to explore in terms of border line technologies because of the significance of the sector for

the economies of countries, the role of efficiency and potential optimization within the agrifood sector, and the role that the sector plays in transitioning toward net zero targets

In strategic management studies, traditionally focused on the formulation of decisions, increasing importance to the analysis of how changes are generated and the evaluation of the effects they generate is recognized. These are new governance systems and new managerial structures, that emerge.

Building resource-based view (RBV) the purpose of this contribution is to empirically explore how disruptive technologies in agritech sector introduce novel operational practices and optimize inbound and outbound innovative information creation flows; some agritech research have been mainly dominated by conceptual studies and lacks empirical investigations to validate the initial theorizations in the field. The theoretical framework used in this study is broadly focused within the open innovation ecosystem literature that emphasize how interorganizational collaborations among innovation actors plays a key role in the process of innovation generation.

An interpretative, qualitative approach utilizing selected multi-case study analysis is chosen: drawing on qualitative analysis, we investigate strategies and structural choices (way of doing research, redesign of supply side relations, digitization of the supply chain relationships, foreign development).

Key words: sustainability, digital technologies, supply chain platforms

ESTABLISHING LARGE SCALE INDUSTRIAL PARKS – SUCCESS FACTORS TO CONSIDER FOR RURAL MUNICIPALITIES

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Large scale industry parks are important contributions to regional development, especially in rural regions. New technical solutions that can drive a green transition, and help build a sustainable future, require the establishment of new industry parks. These can, for example, be related to sustainable energy solutions and battery production. Currently, there is a strong trend where industry parks based on such sectors are under establishment in the Nordic countries. Although this development is beneficial for the local communities in many ways, there may also be challenges. Highly qualified staff is needed, leading to an inflow of employees, often from abroad. Land, water, and other natural resources may be scarce, and a new industry park may require new roads, airports or train lines. These are some areas that may be challenging for the local municipality to handle.

The purpose of this study was to investigate which factors should be considered in the event of a larger establishment, from the perspective of a sparsely populated municipality. Hence, we ask *What factors play a role in creating a successful industry establishment, when foreign labor is to work on site?*

A qualitative research approach was used. Five geographical areas with established industry parks were identified, all located in Europe. The purpose was to learn from these five areas, both as best practices and to identify conflicts or mistakes to avoid for future establishments. Qualitative semi-structured interviews were conducted with municipal officials and representatives of the private or private/public owned large-scale industries.

Seven factors were identified as particularly important to consider during the establishment process; Communication, Culture and language, Competence supply, School/Preschool, Leisure activities, Mobility/ Infrastructure, Land and Place branding. Practical implications from this study can be used by municipalities or regions, when designing and establishing new industrial parks.

MEASURING THE SOCIAL RETURN ON INVESTMENT (SROI): HOW NUMBERS CAN SHAPE CSR INVESTMENTS

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SROI is a methodological framework that aims to assign a monetary value to the social, economic, and environmental (ESG) benefits that an organization creates. Based on cost-benefit analysis, its main objective is to assess if social impact investments are economically efficient (Nicholls, 2017). SROI proves an extremely useful tool for both private and non-profit sectors, as it demonstrates the achievements accomplished by a CSR initiative, giving credibility to the actions taken and illustrating the magnitude of the social impact. However, caution is advised in using the results provided by SROI, especially when comparing different domains of intervention or projects (Arvidson, Lyon, McKay & Moro, 2013).

PROGRESS Foundation has adapted this framework to measure the CSR initiatives in Romania. This study presents a transversal SROI analysis on CODE Kids, one of the Foundation's most successful projects, from 2020 to 2022. CODE Kids is a coding and STEM movement where children, youth, librarians, and volunteers from rural and small urban areas develop their digital skills and get involved in their community by solving creative digital tasks. Highlighting the social value created for the primary beneficiaries, results show efficient resource allocation throughout the communities was and provide NGOs an advocacy opportunity as well as ways of shaping the CSR investment of companies.

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CONSENSUS OR CONFUSION? FINDING COMMON GROUNDS IN ESG DATA REQUIREMENTS OF REGULATORS, RATERS, AND FINANCIAL INSTITUTIONS FOR THE MANUFACTURING SECTOR

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Companies worldwide are challenged to become ever more transparent on environmental, social, and governance (ESG) issues, especially due to the rising pressure of regulators and financial

institutions. Especially in Europe, the Corporate Sustainability Reporting Directive (CSRD) will force more than 50.000 companies to collect and disclose ESG data. Alongside public disclosure, ESG ratings and industry-specific initiatives in the financial industry, such as the Principles of Responsible Investment (PRI), play a vital role in increasing transparency on ESG. Consequently, practitioners and academic scholars have highlighted the importance of integrating ESG data into corporate management systems and decision-making. However, navigating the landscape of stakeholders' individual ESG requests remains challenging for most companies, especially in the manufacturing sector. Academic discussions highlight the lacking materiality of topics and missing standardization of ESG data, proposing that companies should focus on topics and measurement approaches where broad consensus exists. Following this literature stream, an in-depth and up-to-date quantitative comparative analysis of the actual ESG data requirements is currently nonexistent in academic literature. This paper aims to resolve this practical issue by investigating the consensus in ESG data requirements from two angles: (1) the consensus in material topics covered such as (2) the consensus in standardization of measurement of ESG data across data sources. By hand-collecting and mapping data onto a taxonomy of ESG attributes and measurement indices, data from regulatory ESG disclosure frameworks, ESG ratings, and direct ESG data requests from financial institutions and mapping will be analysed. This study contributes to the practical need to identify the most relevant and high-quality ESG data across varying stakeholder demands. Furthermore, the comparative analysis adds quantitative insights to the academic discussion on ESG data quality and decision-making.

Key-Words: *ESG data, ESG disclosure, ESG ratings, ESG management systems, decision making*

THE PERSPECTIVES OF THE DEVELOPMENT OF CSR STRATEGIES IN ROMANIAN UNIVERSITIES

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Corporate social responsibility (CSR) is a concept that refers to the ethical and social obligations of organizations towards their stakeholders and the society at large. CSR strategies are the ways in which organizations implement and communicate their CSR goals and activities. In the context of higher education, CSR strategies can help universities to enhance their reputation, attract and retain talented students and staff, foster innovation and collaboration, and contribute to the sustainable development of their communities and regions. CSR strategies are essential for Romanian universities to adapt to the changing context and to contribute to the sustainable development.

Empirical analyses of the best practices of implementing corporate social responsibility (CSR) strategies adopted by top universities of the world are scarce and fragmented. This paper aims to fill this gap by conducting a systematic literature review and a comparative case study of four leading universities in different regions. The paper identifies the main drivers, challenges, and outcomes of CSR initiatives in higher education institutions, as well as the key factors that influence their effectiveness and sustainability. The paper also proposes a conceptual framework for designing and evaluating CSR strategies in universities, based on the integration of stakeholder theory, institutional theory, and resource-based view. The paper contributes to the emerging field of CSR in higher education by providing a comprehensive and comparative analysis of the current state of the art and offering practical implications for university managers, policymakers, and researchers.

The development and implementation of CSR strategies in Romanian universities is not only a necessity, but also an opportunity for the future change. CSR strategies can help Romanian universities to create positive impacts on the society and the environment, and to demonstrate their accountability and transparency.

THE NATURALIZATION OF THE IDEA OF CSR IN ROMANIA. A SURVEY OF RECENT HISTORY (2000-2020)

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In the history of Romania there is a tradition that was culturally codified by the Romanian scholar Titu Maiorescu in the "theory of forms without content". It can be summarized as follows: in our country, social progress is achieved by importing *forms* (ideologies and institutions), which are to be filled with content in a greater or lesser period. Meanwhile, the content is indigenous, therefore, a conflict arises between the *foreign* forms and the *indigenous* content − a conflict that is transmitted in all areas of society, like a procession of the most diverse and unexpected contradictions.

The penetration of the idea of corporate social responsibility (CSR) has not deviated from this cultural and civilizational canon. The present paper talks about the avatars through which this idea went until it was assimilated in the business environment in Romania, in the academic environment and in the economics literature. It is a study of recent history, which covers the first two decades of the century (2000-2020) and which can account for some particularities of RSC in Romania, according to the principle that understanding a problem requires knowledge of its history. The authors were active participants in this process and claim the role of direct witnesses.

Keywords: *corporate social responsibility (CSR); marketing; legitimation; scientific research; CSR generations.*

ONLINE FASHION SHOPPING AND SUSTAINABILITY: AN EXPLORATORY STUDY OF YOUTH BUYING BEHAVIOURS

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In recent years, e-commerce has experienced significant global growth, driven in 2020 by the Covid-19 pandemic. This growth is expected to continue in Europe, with increased Internet and mobile app usage and greater digital literacy. However, concerns arise regarding the environmental impact of e-commerce. Academia and media highlight transportation choices, CO_2 emissions, packaging, and waste as some of the negative factors associated with it. This research aims to explore possibilities for reducing the environmental impact of online fashion purchases among young consumers. Specifically, we analyse their knowledge of the environmental impacts of online fashion shopping, their willingness to change behaviours, and the reasons behind their current behaviours, and identify measures that help more sustainable online fashion retail. We employ a qualitative exploratory approach, conducting focus groups with young online fashion shoppers. The findings reveal a general limited awareness of the environmental impacts of e-commerce, but a near-universal willingness to modify behaviours and

minimize the negative impacts of digital fashion purchases. The study offers valuable insights for academia and e-commerce managers, as well as various avenues for future research.

CONSTRUING THE FELT EFFORT AND FELT RESPONSIBILITY IN THE HOUSEHOLD RECYCLING CONTEXT

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Following the calls for novel theoretical contributions and research based on behavioural data, this study examines the felt responsibility and felt effort as determinants of socially responsible consumption (SRC). This exploratory study combines individual and social influences in the context of household recycling, using self-reported and observed data. The model explains 23.9% of the felt responsibility (mainly due to social effects) and 38.2% of the felt effort (mainly due to recycling routines and perceptions of policy effectiveness), which are satisfactory levels given the study's exploratory goals. The felt responsibility has moderate effects on the observed recycling behaviours and the felt effort only produces weak effects. Results indicate a greater explanatory power for self-reported behaviours (26.4%) comparing to observed behaviours (12.3%). This discrepancy proves how challenging it is to explain consumers' actual behaviours and suggests that existing theory mainly supports self-reported behaviours and not so well the actual behaviours. Additionally, we found a tendency for self-reported behaviours' overestimation compared to the observed behaviours. Social influence is the main trigger for feelings of responsibility and has an indirect effect on the observed behaviours. Waste minimization and recycling routines reveal strong direct effects on the observed behaviours. These findings confirm that SRC, more than being an individual choice, results from a compromise with broader values shared by the consumers' surroundings. Waste minimization strategies and recycling behaviour appear as concurrent actions. Increasing the social salience of recycling may increase the participation rate, which has practical relevance for policymakers and waste managers. Limitations and further developments of this study are also discussed.

MOTIVATIONS AND BARRIERS IN THE PURCHASE OF SECOND-HAND FASHION ITEMS: A GENERATIONAL COMPARISON.

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This study explores the rising trend of second-hand fashion as an eco-friendly alternative to fast fashion, aiming to understand consumer behaviour across different generational cohorts (X, Y, and Z). Recognizing the urgency of addressing climate concerns posed by the fashion industry, the research emphasizes the need for sustainable practices and circular business models focused on recycling and reusing. The research identifies varied motivations and barriers for second-hand fashion consumption across generations. By comprehending these drivers and obstacles, businesses can design tailored marketing strategies to attract consumers from different segments. Utilizing a mixed-method approach involving focus groups and questionnaires, the study provides valuable insights into consumer behaviour towards second-hand fashion. By contributing to the knowledge of sustainable consumption practices, the research aids in the development of marketing strategies for second-hand retailers and fosters environmentally responsible choices in the fashion industry.

Keywords: Second-hand fashion; cohort analysis (X,Y and Z), mixed method research

LEADERSHIP AND CSR PRACTICES

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This paper approaches qualitative research with the aim of analyzing and providing an integrative framework for the implementation of corporate social responsibility (CSR) practices through examples, details and characteristics of different approaches practiced in Romanian companies as well as to discuss the importance of motivation and involvement of the CSR manager through the leadership of the CEO.

The motivation behind this research has two key components. First, a gap in the existing literature is observed, as no study has been conducted so far exclusively dedicated to the influence of the CEO on the CSR manager in the development and implementation of CSR practices. The second reason for this research is to provide a comprehensive framework that examines both the 'why' and 'how' the concept of CSR is understood and put into practice. The research provides a detailed look at the types of CSR approaches, the directions taken, how employees are educated, made aware and informed about how they can implement CSR principles in their daily work, the tools for measuring results, the motivation to integrate CSR.

To carry out this study, a qualitative research method based on interviews was chosen. Data was collected from 30 CSR managers of companies listed in the "Top 100 Most Valuable Companies," conducted by the Financial Newspaper in 2021.

The results of this study indicate that leaders have a significant impact on CSR in several ways. They influence the company's overall approach to CSR, shape CSR strategy, and determine how CSR

is integrated into company operations. Leadership can also influence how the company engages stakeholders on CSR issues. The study underlines the importance of corporate values as a prerequisite for social responsibility, highlighting that without shared vision, values and relationships, two-way communication and feedback, motivating leadership cannot exist.

In terms of CSR trends, the research identifies a growing emphasis on sustainability, an increased focus on stakeholder capitalism, and a growing focus on diversity, equity and inclusion (DEI). Other relevant trends include an emphasis on transparency and accountability, the use of technology to monitor and manage social and environmental impacts, and stakeholder engagement in innovative ways.

Keywords: CSR, leadership, CSR Manager, CSR practices Hierarchical Leaders (CEO)

DISCRIMINATION AND RACISM IN MARKET REPRESENTATIONS: THE CASE OF THE ROMA, EASTERN EUROPE'S ORIENTAL OTHER

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Ensuring that people of different cultural characteristics (e.g., race, ethnicity, levels of ability, gender, sexual orientation etc.) are treated equally and have equal access to services and markets, as well as to cultural and political spaces, is fundamental for social sustainability (World Bank, 2023). Indeed, researchers, policy makers, and practitioners advocate for the value of diversity and inclusion.

Marketplace actors can hinder or enhance the inclusion of different cultural groups through market representations in advertising, brand narratives, etc. (Demangeot et al, 2019). Extant consumer research demonstrates how visual media and marketing representations can disempower and marginalize some social groupings (e.g., racial, and ethnic minority groups), thus reinforcing existing oppressive categorizations and power relations (Saren, Parsons, and Goulding, 2019; Olivetti, 2016). Nevertheless, much of this work is situated within Western geographies and Western-centric knowledge hierarchies (Jafari, 2022; Galalae et al., 2022). We know little about how minority groups in Eastern Europe are represented in market communications and in the media and how these representations impact their opportunities in the marketplace in non-western spaces. To explore this gap, we use the case of the Roma ethno-racial group in Romania as context and problematize the construction of their consumer identity and consumer subjectivity via marketing communications and via visual mass-media. Our findings illuminate that the marketing and media discourses in Romania use liquid racist humour to construct Roma consumers as culpable for their oppression and exclusion in society while the Roma-initiated social marketing discourse frames Roma consumers as responsible for their own redemption. Our study contributes new insights into the patterns of marginalization of minority consumers in non-colonized territories through visual media and marketing representations.

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ETHICS IN MARKETING COMMUNICATION: A PERSPECTIVE OF FUTURE ROMANIAN MARKETING PROFESSIONALS

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Theoreticians and practitioners have intensively debated the topic of ethics in business and marketing. Still, they have not concluded regarding the importance of unethical practices' perception, neither for the consumers nor for marketing professionals. This paper aims mainly to find the level of interest in marketing communications ethics, the values associated with ethics, the perception of unethical marketing communication practices and the potential effect of unethical marketing communication on brand attitude, from the perspective of future marketing professionals. The contribution of the research to the detangling of the complicated web of ethical principles and business interests is based on the double perspective approach: the marketing students, both as consumers and as future marketing professionals. For data collection, quantitative research was conducted, the respondents being master's degree students in the field of marketing studies. The results revealed some important insights, as follows: ethics is associated to a high extent with values such as morality, responsibility and integrity; the most often perceived unethical practices are incorrect labeling, discrimination messages, and missing information; the prevalence of unethical issues depending on communication technique regards, especially online advertising, price reductions, label and packaging. The results of the research are useful from managerial and academic perspectives, contributing to a better understanding of ethicality in marketing communication and the consequences of its non-compliance.

Keywords: *marketing communication, ethics, ethics perception, brand attitude, marketing professionals*

REENGINEERING THE VALUE PROPOSITION OF ZOOS: FROM ENTERTAINMENT TO CONSERVATION GOALS

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The concept of a zoo has seen substantial change. Whereas zoos have previously been understood as a site of entertainment, developed for the display of animal species for public amusement, albeit with the promise of education (Miranda *et al.*, 2023), contemporary zoos are understood to have conservation purposes, extending beyond the exclusive role of entertainment and even the zoo itself. The primary functions of a zoo therefore include conservation, and research, alongside its capacity to entertain (Association of Zoos and Aquariums, 2013; Carr and Cohen, 2011). However, there are two prevailing conflicts in regard this transformation: (1) enduring criticisms regarding the holding of animals in captive conditions, i.e., what they do (Mason, 2000; Spooner *et al.*, 2019); and (2) an ongoing conflict between the commercial and conservation values of zoos, i.e., what they stand for (Turley, 1999). In this article, we draw on 25 depth interviews with stakeholders of a UK Midlands based zoo to explore how they understand the tension between commercial and conservation goals, the justifications they find acceptable for keeping animals in captivity, and what they do to protect the environment as a result of visiting zoos. We specifically note the emotional experiences of these tensions between entertainment ('having a fun day out') and conservation. For example, between excitement and awe when seeing 'rare' endangered animals, and gratitude, empathy, and guilt that may be necessary responses to humans' part in the animals' plight that would drive later conservation behaviours. The reengineering of a zoo's value proposition is therefore understood in terms of the generation of visitors' moral emotions.

IMPACT OF THE COVID-19 PANDEMIC ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES AND CORPORATE REPUTATION OF KUWAIT'S OIL SECTOR

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Kuwait Oil Company

As corporate social responsibility has seen some growth in the state of Kuwait, a full understanding of the concept has not been understood significantly until the COVID-19 Pandemic hit the world in a shocking wave. The Kuwait Oil Sector, led by Kuwait Oil Company (KOC) took the responsibility of providing Kuwait's Ministry of Health with urgent aid by implementing major Corporate Social Responsibility (CSR) projects in a significantly fast manner such as building the largest quarantine facilities in the country, constructing the Kuwait Field Hospital and conducting several media campaigns to highlight its extensive efforts to the general public, becoming a prominent citizen within the Kuwaiti Society. This article shows how the Kuwait Oil Sector's response during a national crisis has impacted reputation in unprecedented ways that can turn around a negative reputation into a positive one during a short period of time. Results found that during pandemics, a focus on Individual Social Responsibility (ISR) activities can enrich CSR initiatives by involving community members. Results also indicate that CSR projects can be spilt into 3 major pillars that can lead to positive

reputation. These pillars include 1) major CRR projects, 2) medium-level CSR projects and 3) intensive media coverage.

ESG INTEGRATION IN THE EUROPEAN AND ROMANIAN CONSTRUCTION INDUSTRY: A COMPARATIVE ANALYSIS

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Environmental, Social, and Governance (ESG) principles have gained significant traction as crucial benchmarks for sustainable business practices across industries worldwide. This article conducts a comparative analysis of ESG implementation within the construction sector, with a focus on Europe and Romania. As the concerns about climate change and social responsibility continue to be of important significance, the role of the construction industry in adopting ESG practices becomes crucial too.

European Union has a commitment to reducing carbon footprint, optimizing the use of resources, and ensuring the well-being of the communities affected by the constructions projects.

In this article, we explore how European and Romanian construction companies integrated ESG into their operations. Using a comparative analysis, the authors examine case studies from different countries to highlight best practices and challenges faced compared with Romanian's construction industry.

This comparative analysis between the developed West European Countries and Romania provides insightful information about the different levels of ESG adoption and the factors influencing it. It explores the regulatory framework, and investors' expectations and looks at the cultural contexts that shape ESG strategies. Also, the authors pay attention to how multinational construction companies operating in Romania bring their expertise into the local market.

Furthermore, the article highlights the economic advantages of integrating ESG into the companies' strategies and the role technology and innovation play in reaching the sustainability objectives in construction.

DIGITAL LITERACY IN SOCIAL MEDIA ON AGE GROUPS

Florinela Mocanu

Digital literacy is a phenomenon that is not only imminent, but also absolutely necessary to facilitate the flow of information at the global level and to facilitate the process of learning, information and culturalization.

Digital literacy represents the sum of digital knowledge, skills, abilities, attitudes and competencies that a person has, in using technology, to effectively achieve the purpose for which it is used.

The purpose of my work is to analyze the digital literacy of adults in social media. My objectives include defining and conceptualizing digital literacy and its components, analyzing the perception of digital literacy of older adults, researching the perception of digital literacy of adults on Instagram, and analyzing the perception of digital literacy of adults on TikTok.

I consider that the originality of my work concerns both the conceptual aspect of digital literacy and the practical mechanism by which it can be analyzed and measured.

The most important element of my work is the relevance of the theme. Communication in the digital environment, the use of technologies and digital literacy were also ideas of interest at the time of the start of my study, but it grew exponentially with the socio-economic changes during the study period. I consider that adapting to the evolution of social media is a positive element in my work, by integrating the TikTok platform in my research to maintain its relevance.

I developed research instruments to measure Digital Literacy in qualitative and quantitative manner, integrating already existing scales and customizing them to measure perceived skills in social media. Digital literacy is more accurately measured when each of its components is considered independently. So, I considered dividing the concept into three important elements, namely, Informational Literacy, Visual Literacy and Social-emotional Literacy.

USING CSR TO CREATE THE EMPLOYER IDENTITY: CASE STUDY OF ROMANIAN COMPANIES

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In the current economic and social context, companies are increasingly compelled to enhance their competitiveness in the realm of workforce attraction through the cultivation of a robust employer brand. One frequently observed strategic approach involves the integration of the corporate social responsibility (CSR) concept within the framework of employer brand development. This article is dedicated to discerning the manner in which Romanian market companies incorporate corporate social responsibility into their overarching strategies for cultivating an employer brand, and the extent to which this integration is manifest on their career-oriented websites.

To achieve these objectives, our study encompasses a cohort of 21 companies that were honored as recipients of the Employer Branding Awards in 2022 across various categories. Employing a rigorous analytical framework, we scrutinize the communication strategies employed by these companies in relation to their employer branding efforts. Particular attention is paid to the extent of their engagement in four distinct categories: diversity and inclusion, environmental stewardship, community involvement, and health.

Diversity and inclusion are areas that the majority of companies frequently address within their CSR strategies, emphasizing the importance of incorporating various demographic groups into the organization and promoting an inclusive work environment. Conversely, involvement in the community and environmental protection are less commonly featured in CSR communications, suggesting potential avenues for further development in these domains.

IMPACT AND ETHICAL ISSUES OF USING AI IN ONLINE MARKETING

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This article explores the impact of Artificial Intelligence (AI) on online marketing. In recent years, AI has become a significant force in the digital marketing field, changing how companies interact with consumers and optimize their marketing strategies. This article analyzes how AI has transformed online marketing, highlighting the benefits, trends, and challenges associated with implementing this technology.

AI has revolutionized marketers' ability to provide personalized experiences to users. Machine learning algorithms analyze user behavioral data and preferences to deliver relevant content and personalized offers. This increases user engagement and conversions as consumers feel more connected to brands that understand their needs.

AI enables the automation of repetitive marketing tasks, such as scheduling social media posts, sending personalized emails, and managing advertising campaigns. This operational efficiency reduces costs and allows the marketing team to focus on strategic aspects.

AI can analyze large volumes of data in real-time to provide meaningful insights. This helps marketers better understand consumer behavior and make more informed real-time decisions. It also contributes to identifying market trends and opportunities.

AI-powered chatbots provide 24/7 customer support, answering frequently asked questions and resolving issues. They enhance the user experience and can increase conversions through quick and efficient interactions.

Artificial Intelligence has a significant impact on online marketing, transforming how companies interact with consumers and optimize their strategies. Proper implementation of AI can bring significant benefits, but it is also important to approach data security and ethical considerations responsibly. In the future, AI will continue to evolve and profoundly influence online marketing. The article aims to highlight the evolution through automation of online marketing, as well as the trends and challenges that come with it, through an in-depth interview.

CORPORATE SUSTAINABILITY FAILURES: IS REPUTATION LOSS AN EFFICIENT FORM OF ACCOUNTABILITY?

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Corporate Reputation (CR) has been a trendy topic in recent years. In the business literature, CR is generally presented as „an intangible asset/resource", as something that companies should protect and, when lost, it affects the (financial) performance of the business. Various other concepts were introduced to help clarify how reputation might influence organizations and what companies can do about it: „reputational risk", „reputational landscape", „reputation capital", „reputation dimensions", „reputation management". At the same time, tools, models and scorecards meant to measure CR were developed by entities interested in monetizing this kind of service.

The main premise of our paper is that CR is a form of corporate accountability and we hypothesize that, contrary to most CR literature, it represents one of the less efficient forms. In order to demonstrate this, we engaged in qualitative research focused on how CR is impacted by situations that involve some sort of sustainability failure. All three case studies we investigated -- BP and the Deepwater Horizon oil spill, Volskwagen and DieselGate, Uber and precarious labor conditions -- have shown a broader picture, where corporate wrongdoers are held accountable in many other ways that are more efficient than reputational loss. In the medium-term, the reputation of the three companies did not translate into lower performance.

Keywords: *Corporate reputation, sustainability, sustainability failures, Corporate Social Responsibility, Accountability.*

THE INFLUENCE OF AI ON THE ACCOUNTING AND FINANCE SECTOR AND ITS IMPLICATIONS.

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This research investigates into the potential benefits and obstacles associated with integrating AI, specifically ChatGPT, into the realm of accounting and finance professionals. Just as technology has transfigured various industries, it has similarly impacted accounting and finance. ChatGPT, an advanced language model created by OpenAI, has the capability to transform the working methods of accountants, offering enhanced efficiency, heightened productivity, and valuable insights. In the routine practices of accounting, which encompass tasks like bookkeeping and ensuring regulatory adherence, it's imperative to recognise the approaching wave of automation. Aspiring accountants entering the field must grasp the ongoing transformation and the tools available for harmonious collaboration with artificial intelligence. The adept utilization of generative AI stands to augment audit quality by facilitating more comprehensive questioning. This, in turn, streamlines operations and enriches the depth of insights obtained. Notably, the debut of ChatGPT has not only stimulated significant attention

in media and the public sphere since its launch in late November 2022, but it has also piqued considerable interest in academic circles.

However, the ascent of AI brings forth a cluster of ethical quandaries, particularly concerning privacy, intellectual property rights, and potential biases embedded in the generated content. An overarching apprehension involves the misuse of generative AI to produce counterfeit financial reports, images, and videos, thereby disseminating misinformation to stakeholders. Additionally, a pressing concern pertains to the introduction of bias within generated content, as generative AI models might excessively rely on specific types of data or inputs. Ethical dilemmas extend to the prospect of generative AI supplanting human creativity and labour, as well as the potential infringement upon intellectual property rights. Thus, it is incumbent upon developers and policymakers to thoughtfully navigate these ethical predicaments, instituting guidelines and regulations to ensure that the evolution and application of generative AI technology remain responsible and advantageous for society at large. This study offers an exhaustive investigation of the advantages and challenges posed by AI, particularly ChatGPT, in the realm of accounting and finance professionals. It imparts valuable insights and suggestions for the effective integration of this technology into the domains of accounting and finance.

APPLICATION OF MACHINE LEARNING AND DEEP LEARNING FOR THE DETECTION OF HEART DISEASE IN FINANCIAL INDUSTRY

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This study explores the potential applications of machine learning and deep learning techniques in the financial industry for the detection of heart disease. While these technologies are commonly associated with the healthcare sector, their implementation in finance can provide valuable insights into the risk assessment of individuals based on medical profiles. The research focuses on utilizing classification-based machine learning and deep learning algorithms, including SVM, logistic regression, K-Nearest Neighbour, Extreme Gradient Boost, Random Forest Decision tree, Naïve Bayes, Artificial Neural Network, and CNN, to analyse extensive healthcare data.

This study holds significant importance in the field of healthcare and the financial industry:

- Improved early detection and diagnosis of heart disease can lead to cost savings for healthcare providers and insurers.
- Timely intervention can reduce the financial burden on patients and healthcare systems.
- Enhanced risk assessment models can aid in the development of more accurate insurance policies and pricing strategies.

Overall, this research has the potential to positively impact both the healthcare and financial sectors by leveraging machine learning and deep learning for heart disease detection and risk assessment. The primary goal of this study is to create models that establish connections between the features of the Cleveland heart disease dataset and risk assessment in the financial industry. This

research aims to bridge the gap between healthcare data and financial risk assessment, demonstrating the potential of machine learning and deep learning techniques in the financial industry for detecting heart disease and improving decision-making processes.

EMPOWERING LOCAL HEROES LEADERSHIP: HOW CULTURAL UNDERSTANDING CAN DRIVE THE SUCCESS OF INDONESIA'S CLIMATE VILLAGE PROGRAM (A CASE STUDY IN PT KILANG PERTAMINA INTERNASIONAL – REFINERY UNIT III)

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In recent years, global concern over climate change has surged. The Indonesian government has responded by implementing regulations, strategies, and programs to adapt and mitigate its effects. Among these initiatives is the Climate Village Program (ProKlim), a community-based effort launched by the Ministry of Environment. ProKlim aims to enhance community involvement, build climate resilience, reduce emissions, and boost local welfare.

One strategic step to develop ProKlim is to encourage leadership at the local level. The approach taken by PT Kilang Pertamina Internasional – Refinery Unit III (Pertamina) to implement this strategic step is by appointing a "Local Hero" as a leader for the ProKlim programs. A Local Hero is a local person designated as a leader for various activities related to ProKlim programs. The Local Hero serves as a focal point for Pertamina to expedite the program, share its principles with other villagers, and teach its implementation. Local-level leadership is a strategy that needs fostering, considering the unique culture of Indonesia, which can be classified as having a high-power distance culture.

This research explores the impact of empowering local-level leadership, represented by "Local Heroes," in enhancing empowerment and accessibility through the Climate Village program. "Local Heroes" are respected community members appointed as leaders, facilitating communication between Pertamina and the villagers while respecting the high-power distance culture in Indonesia. The results indicate that involving Local Heroes has been pivotal in the program's success. They bridge the gap between Pertamina and the community, fostering ownership and responsibility among villagers towards the climate village facilities provided by Pertamina.

The program's impact extends to environmental, economic, and social aspects. By empowering Local Heroes, the program addresses not only climate change challenges but also fosters overall community development. Furthermore, its success has led to replication by other Pertamina subsidiaries across Indonesia, contributing to the nation's sustainable development goals.

Keywords: Climate Change, Climate Village, CSR, Local Heroes, Culture, Leadership

HOW COLLABORATIVE EFFORTS WITH STAKEHOLDERS CAN PROPEL THE SUCCESS OF THE SHIFT FROM HALOGEN TO NATURAL REFRIGERANTS IN THE COMMUNITY? (A CASE STUDY AT PT KILANG PERTAMINA INTERNASIONAL - REFINERY UNIT PLAJU)

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Climate change has become a worldwide issue, and Indonesia is actively working to cut emissions and control temperature increases. As the Refrigeration and Air Conditioning (RAC) sector in Indonesia expands, it contributes to greater greenhouse gas emissions. To address environmental challenges, Refinery Unit Plaju Pertamina produces eco-friendly refrigerants, Musicool (Propane) and Breezone (Propylene), as sustainable alternatives to halogen refrigerants (R-22, R-410a and R-32). These hydrocarbon-derived products are energy-efficient with low Global Warming Potential (GWP) values and zero impact on ozone depletion.

In 2021, Pertamina Refinery Unit Plaju collaborated with local authorities to implement a corporate social responsibility (CSR) initiative. This initiative aimed to replace refrigerants in existing air conditioning systems in local government facilities and public spaces, with the goal of reducing the environmental impact of halogen refrigerants, promoting energy efficiency, and endorsing Musiscool and Breezone products. Moreover, CSR Refinery Unit Plaju also partnered with other stakeholders to offer complimentary training and knowledge-sharing sessions for local air conditioning technicians and refrigerant product agents. These sessions were designed to enhance technical competence and educate the community about the benefits of the Musicool and Breezone products. The program also hoped to amplify public consciousness and boost the promotion of eco-friendly products by leveraging word-of-mouth within the community.

From the assessment of this program, energy consumption dropped by 10-30% in 84 air conditioning units located in local government offices and public spaces after they switched to Breezon and Musicool refrigerants. This endeavor significantly contributed to energy savings, with an estimated reduction of about 94 MWH annually. Additionally, the program elevated the technical competence and general knowledge concerning Musicool and Breezone among refrigerant product agents and local air conditioning technicians, as evidenced by a 35% score increase before and after the knowledge-sharing and technical training sessions.

Keywords: Natural Refrigerant, Halogen Refrigerant, GHG Emissions, ODP , GWP, Climate Change, Stakeholder Collaboration, CSR