

Special Issue

Integrating Corporate Social Responsibility into Business Strategy for Sustainable Advantage

Message from the Guest Editors

This Special Issue invites contributions that examine how organizations embed responsibility, sustainability, and stakeholder considerations into strategy and day-to-day management to create enduring advantage. Over the last two decades, research on CSR/ESG and corporate sustainability has expanded rapidly, spanning strategy, governance, accounting, operations, and organizational behavior. Yet insights remain dispersed and sometimes contradictory: outcomes appear highly contingent on context, implementation quality, stakeholder expectations, and the credibility of measurement and disclosure. Recent reviews also point to a recurring gap between conceptual discussions of “integration” and the practical mechanisms that embed responsibility into strategic planning and execution. Implementation-oriented evidence further suggests that managerial and control tools can shape whether CSR becomes strategically embedded or remains symbolic. These challenges are especially visible in SME contexts, where sustainability-related activities may be less formalized yet strongly rooted in local stakeholder relations and community engagement...

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