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The Transformation of Corporate Social Responsibility Meaning in Corporate Sustainability Strategies in the Era of Digital Social Pressure

Nurmadi Harsa Sumarta
Faculty of Economics and Business, Sebelas Maret University, Surakarta, Indonesia
Corresponding Author: Nurmadi Harsa Sumarta, nurmadi@staff.uns.ac.id

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ABSTRACT

This study examines how digital social pressure drives the transformation of Corporate Social Responsibility (CSR) into a strategic component of corporate sustainability. Using a qualitative multiple case study involving 12 key informants—CSR managers, sustainability staff, digital communication officers, and community representatives—data were collected through semi-structured interviews and analysis of sustainability reports, CSR publications, and digital footprints. Thematic analysis reveals that digital pressure pushes companies in Sukoharjo, Boyolali, and Karanganyar to increase transparency, strengthen data-driven digital communication, and align sustainability strategies with online public expectations. CSR is increasingly repositioned as a strategic tool for building trust, enhancing reputation, and creating long-term sustainability value. The study contributes theoretically to sustainability accounting by explaining how digital pressure reshapes the meaning of CSR, and offers practical guidance for companies in developing adaptive and responsive sustainability strategies.

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INTRODUCTION

The changing global business landscape in recent years shows the increasing public expectations for more transparent and accountable Corporate Social Responsibility (CSR) practices. This transformation is strengthened by the development of digital technology, which allows people to express criticism, opinions, and pressures openly through social media and online platforms. Digital social pressure is pushing companies to expand the meaning of CSR from just a philanthropic activity to an integral part of sustainability strategies. In Indonesia, this phenomenon is also seen in industrial areas such as Sukoharjo, Boyolali, and Karanganyar, where people are increasingly actively demanding the company's involvement in social and environmental issues through digital channels. The company is now expected to not only run social programs, but also present evidence-based data performance that can be publicly verified. This condition shows that the digital era has significantly changed the pattern of interaction between companies and stakeholders (Radisatra & Ganiem, 2024).

At the global level, the shift in the meaning of CSR is also reflected in the increasing integration of environmental, social, governance (ESG) issues in corporate strategy. Companies no longer see CSR as a moral obligation alone, but as a strategic instrument to build public legitimacy and trust (Cui, 2024). Digital pressure strengthens the demand for transparency, as the public can monitor and assess the company's sustainability performance in real time through various online channels. Empirical research shows that corporate digital transformation and CSR reinforce each other, where digitalization increases CSR as well as CSR drives digital adoption, in the perspective of legitimacy. This is changing the way companies deliver social and environmental commitments, demanding more substantial and sustainable accountability.

In the local context, companies in the Sukoharjo, Boyolali, and Karanganyar areas face unique digital social pressures as local communities become increasingly active online. People in this region are not only recipients of CSR programs, but also digital actors who shape opinions through comments, uploads, and online discussions. These dynamics reinforce the need for companies to match real sustainability measures with digital public expectations in order to maintain their legitimacy. If there is a gap between digital actions and narratives, the company's reputation risks decline, and support from stakeholders can weaken (Tjiwidjaja, 2025). Therefore, it is important to explore how local companies are reinterpreting their CSR in the face of this digital pressure. This transformation of the meaning of CSR at the local level is a strong basis for in-depth research.

Although the CSR and sustainability literature continues to grow, there is a research gap related to the conceptual transformation of CSR under digital social pressures. Most research focuses on the influence of CSR on reputation and financial performance, without examining how digital public pressure changes the essence of CSR (Umam, Malik, & Kholmi, 2024). In addition, research on digital CSR is often limited to quantitative studies or large corporations in developed countries, thus reflecting less on the local context in developing countries. There are very few studies that explicitly link digital social pressure to sustainability strategies and corporate legitimacy (Zhang, Xu, & Chen, 2024). Therefore, qualitative research is needed that explores the changing meaning of CSR in the digital era, especially on a local scale. Your research can fill this gap by presenting new contextual and theoretical insights.

This study aims to analyze the transformation of the meaning of CSR in the company's sustainability strategy that takes place in the Sukoharjo, Boyolali, and Karanganyar areas. The main focus is on how digital social pressures shape the patterns of companies' responses to digital public expectations. This research also wants to identify CSR digital communication practices and forms of adaptation of non-financial disclosures in response to the demands of online stakeholders. In addition, the research aims to explore the relationship between digital pressure, corporate legitimacy, and CSR strategic orientation in the long term. By exploring these aspects, this research is expected to provide a comprehensive picture of how the meaning of CSR is reconstructed in the digital era. This research is important because digital transformation is a strategic factor in shaping the perception, interaction, and legitimacy of the company in the eyes of the public.

A qualitative approach with multiple case study designs was chosen so that researchers can delve deeply into the experiences and perspectives of various CSR-related actors in the company. This method is relevant because the changing meaning of CSR is reflected not only in formal documents, but also in the interpretation, strategic actions, and narratives of CSR implementers. The research informants included CSR managers, sustainability staff, digital communication practitioners, and community representatives of CSR program recipients in the three regions. Researchers will collect data through semi-structured interviews as well as document analysis such as sustainability reports, corporate digital content, and CSR publications. Thematic analysis techniques were applied to identify narrative patterns and strategies for transforming the meaning of CSR. This design allows for triangulation between the company's internal views and digital public perceptions, providing a strong analytical depth.

Theoretically, this research is expected to contribute to the development of legitimacy theory studies in the context of digital CSR and sustainability strategies. The research findings can enrich the literature by showing how corporate legitimacy is formed and maintained through digital narratives, CSRs, and transparent disclosure. The research also provides a new perspective on how online public pressure is forcing companies to adjust their CSR orientation, from sheer philanthropy to proactive sustainability strategies. The results of the research can be the basis for the development of a conceptual framework that combines digital legitimacy, stakeholder theory, and sustainability accounting. Thus, this research has the potential to open new study paths in social accounting and CSR in the digital era.

Practically, this research can provide significant benefits for CSR managers and sustainability officers in companies, especially in industrial areas such as Sukoharjo, Boyolali, and Karanganyar. Companies can use the findings as a guideline in designing CSR strategies that are more transparent, data-driven, and responsive to digital public scrutiny. An understanding of digital pressures can also help companies increase legitimacy through consistent and authentic disclosure and communication practices. In addition, these findings can serve as input for local policymakers and stakeholders to shape sustainability regulations and guidelines that support transparency and accountability. With the right adaptation of CSR strategies, companies can strengthen their reputations, build long-term trust, and maintain sustainability amid increasingly demanding digital expectations.

THEORETICAL REVIEW

The Evolution of CSR Concepts into Strategic CSR and Sustainability Strategies

The initial concept of Corporate Social Responsibility (CSR) was generally understood as a company's moral obligation to provide social benefits beyond core business activities. However, the development of theory and practice shows a paradigm shift towards more strategic CSR. Sukma and Ismail (2023) explained that CSR is now an integral part of the company's strategy as a form of response to increasing stakeholder expectations. This change expands the meaning of CSR from philanthropy to an approach that aligns with the company's strategic goals. Gemiharto (2025) emphasized that modern CSR emphasizes the integration of triple bottom line profit, people, and planet as a long-term orientation in creating sustainability value. In addition, Kurniawaty et al. (2024) found that CSR strategies that consider political dynamics (political CSR) are able to strengthen organizational resilience and improve company relationships with stakeholders. Overall, the literature shows that CSR has evolved into a strategic element that supports corporate sustainability and strengthens corporate legitimacy in a sustainable manner.

Digitalization and Social Media as Drivers of Digital Social Pressure

The development of digital technology and social media has changed the way stakeholders assess and respond to a company's CSR activities. Feryansah and Sisdianto (2024) show that digitalization, such as the use of social media, big data, and blockchain, encourages companies to increase transparency and accountability in the implementation of CSR programs. At the global level, Fischbach et al. (2022) developed a Natural Language Processing approach to assess ESG performance based on online media coverage, indicating that digital public opinion is becoming an increasingly influential source of scrutiny. Nicolas et al. (2023) also found that a surge in social media conversations related to ESG issues has a significant impact on corporate reputation risks, especially when public perception shows a misalignment between the company's narrative and actual actions. The findings confirm that digital social pressure is not just a communication issue, but has become a strategic factor that has forced companies to reorganize their CSR practices and sustainability strategies to be more responsive to online public opinion that is increasingly dynamic and critical.

CSR Communication and Digital Legitimacy

CSR communication plays a central role in shaping public perception and corporate legitimacy, especially in the digital age that allows for quick and open two-way interactions. There are four main themes in web-based CSR communication, namely the motives of online publications, the intensity of digital CSR communication, the role of stakeholders, and the communication strategies used to build relationships with the public. In the perspective of symbolic legitimacy, Janiszewski et al. (2024) explain that top executives often use narratives and symbolism in sustainability reports or CEO messages as a strategy to maintain legitimacy, especially when companies face external pressures. Zhang et al. (2024) found that collaboration with social media influencers can increase the normative and pragmatic legitimacy of CSR, ultimately strengthening public support for a company's sustainability programs. In the Indonesian context, Radisatra and Ganiem (2024) show that transparent and consistent digital CSR communication is able to strengthen the reputation and legitimacy of public companies. Overall, the research confirms that digital legitimacy is built through a combination of data disclosure, strategic narratives, and authentic public engagement.

METHODOLOGY

Research Approach and Design

This research uses a qualitative approach with multiple case study designs to understand the transformation of the meaning of Corporate Social Responsibility (CSR) in sustainability strategies in the midst of digital social pressures. The qualitative approach allows for an in-depth exploration of meaning, processes, and social interactions that cannot be reduced to numbers (Castleberry & Nolen, 2020). Multiple case study designs were chosen to compare CSR dynamics in textile companies in Sukoharjo, agribusiness and food and beverage in Boyolali, and the wood processing industry in Karanganyar, resulting in rich contextual understanding (Harrison et al., 2020). With this approach, the research can capture the variation of CSR strategies in responding to pressure from the digital public.

Population and Sampling Techniques

The research population consists of companies in three regions (Sukoharjo, Boyolali, Karanganyar) that carry out CSR initiatives, compile sustainability reports, and are active in digital channels. The purposive sampling technique is used to select informants who have competence and experience relevant to the phenomenon of digital social pressure. A total of 12 informants were selected, consisting of CSR managers, sustainability staff, digital communication staff, and representatives of CSR beneficiary communities. This technique is in accordance with the principle of qualitative sampling that emphasizes the depth of information and the achievement of thematic saturation (Palinkas et al., 2020), so that the data obtained is more comprehensive and relevant.

Data Collection Techniques

Data was collected through three main techniques. First, semi-structured interviews are used to explore the meaning of CSR, sustainability strategies, and the influence of digital social pressures, as this format provides flexibility in exploring the informant's perspective (Kallio et al., 2021). Second, document analysis is carried out on sustainability reports, CSR reports, and digital footprints such as social media uploads and company websites, in order to understand the company's formal-informal narrative regarding social responsibility (Given, 2020). Third, triangulation methods are applied to increase the credibility of findings through cross-reference of data sources (Fleming et al., 2021), so that interpretation is methodologically stronger.

Data Validity and Reliability

Validity and reliability are maintained through several strategies. Triangulation of sources and methods is used to ensure the consistency of findings (Fleming et al., 2021). In addition, trail audits are carried out by documenting the analysis process, reflective notes, and research decisions, so that transparency can be accounted for (Amankwaa, 2021). The study also applied peer debriefing by involving fellow researchers in reviewing findings to minimize interpretive bias (Nowell & Albrecht, 2020). These strategies ensure that the results of the research are trustworthy and traceable in the process.

Research Implementation Procedure

The research procedure is carried out through several stages. First, the preparation stage includes company identification and research permit management. Second, the data collection stage includes the implementation of semi-structured interviews, collection of formal documents, and company digital data. Third, all interview results are transcribed verbatim to maintain accuracy. Fourth, data analysis is carried out following modern thematic analysis steps that emphasize the reflectivity and transparency of analysis (Byrne, 2022). Fifth, the results of the analysis are organized into a thematic narrative that links the findings to legitimacy theory, digital social pressures, and sustainability strategies.

Data Analysis Techniques

Data analysis uses a reflexive thematic analysis approach, which is considered appropriate for interpreting subjective meanings and experiences in contemporary social research (Braun & Clarke, 2021). The coding process is carried out inductively, starting from the identification of meaning patterns to the formation of a final theme that represents the transformation of the meaning of CSR. Qualitative analysis software such as NVivo is used to strengthen the systematization, documentation, and clarity of the analysis flow (Woods et al., 2020). This analysis allows for the construction of an in-depth understanding of how companies in the textile, agribusiness, food-beverage, and woodworking sectors respond to digital social pressures in formulating sustainability strategies.

RESEARCH RESULTS

Increased Disclosure Transparency in Response to Digital Social Pressures

Cross-case analysis shows that digital social pressures drive companies in the three research areas to significantly increase the transparency of CSR disclosures. Companies no longer rely solely on annual sustainability reports, but are expanding disclosure to digital channels such as social media, data dashboards, and sustainability microsites. An informant from a textile company in Sukoharjo described that the public, especially the digital community, requires companies to show evidence of CSR performance in real time, not just a general narrative. CSR Manager Sukoharjo stated that the demand for digital openness shifted the CSR orientation to be more data-based and public verification. As the informant explained: "*Now the public is no longer satisfied with annual reports. They want to see daily data, program progress, and live evidence. On social media, if we are a little late in updating a little, many questions immediately arise.*" (MA, interview September 12, 2025). This opinion is affirmed by the sustainability staff: "*The pressure from public comments is real. They ask for numbers, not just explanations. This forces us to open up more technical information to the public.*" (SA, interview September 14, 2025). A similar trend can be seen in agribusiness companies in Boyolali. An informant from the digital communications department explained that transparency is now an indicator of reputation. "*Whenever there is an ESG issue on Twitter, we have to respond with data. Without transparency, negative perceptions can spread very quickly.*" (KB, interview September 16, 2025). Community representatives also acknowledged the benefits of such openness: "*Now we can check directly whether the CSR promise is really carried out. The information that the company released makes us feel appreciated.*" (PB, interview September 15, 2025).

In the wood processing industry in Karanganyar, digital public pressure even pushed companies to change internal reporting standards. The CSR manager mentioned: "*We are now doing quarterly disclosures because netizens always question the progress of our reforestation. This has never happened before the digital age*" (MC, interview September 17, 2025). Community representatives have similar opinions: "*Every time there are findings in the field, the public immediately posts. The company will open up faster.*" (PC, interview September 20, 2025). These findings show that digital social pressure acts as a public oversight mechanism that forces companies to open data more broadly, systematically, and verified.

Strengthening Data-Based Digital Communication to Maintain Legitimacy

The second theme emphasizes that companies respond to digital social pressures by strengthening data-driven online communication as a tool of legitimacy. Communication is no longer focused on storytelling alone, but on providing quantitative evidence, data visualization, and periodic updates that can be publicly verified. This approach increases public trust while reducing the risk of misinformation that often arises in the digital space.

The informant from Sukoharjo explained this dynamic in depth. The digital communications staff acknowledges: "*Netizens now always ask for evidence. So we changed the communication format, more graphs, performance indicators, and field data that the sustainability team verified.*" (KA, interview September 11, 2025). The sustainability staff added: "*Internal collaboration has become more intense. Any digital content must be based on valid data so that it is not questioned by the public*" (SA, interview September 14, 2025).

In the agribusiness sector in Boyolali, digital pressure has even formed a special channel for public communication. The CSR manager explains: "*We created a live-update channel for CSR activities because the demand from the public is very high. They want to see the process, not just the end result*" (MB, interview September 13, 2025). Community representatives confirmed the benefits: "*With daily updates, we feel more involved. There is a closeness because we can immediately assess whether the program is relevant.*" (PB, interview September 15, 2025).

Meanwhile, companies in Karanganyar are strengthening the role of the digital communication team as a guardian of legitimacy. The digital communications staff explains: "*We have to respond to every viral issue within hours. Otherwise, negative perceptions can be formed. So our communication is now full data-driven.*" (KC, interview September 18, 2025). The sustainability staff adds an important perspective: "*Before releasing content, we check internal and field data. This validation is a new standard process in the era of rapid public comment.*" (SC, interview September 19, 2025).

Overall, companies strengthen legitimacy by combining transparency-driven communication and data-driven accountability to be more responsive to the dynamics of digital conversations.

Adjustment of Sustainability Strategy as a Consequences of Digital Social Pressure

The third theme reveals that digital social pressures are not only affecting communication, but also changing companies' sustainability strategies substantially. The company adjusts program priorities, performance indicators, and evaluation mechanisms to respond to issues sensitive to the digital public, such as worker health, environmental impact, and company-community relations.

An informant from Sukoharjo described this change clearly. The CSR manager states: "*We changed the focus of CSR from charity to environmental issues because the online community always highlights industrial waste. Digital pressure has made us shift our strategic priorities*" (MA, interview September 12, 2025). The community representative added: "*In the past, the program was general, now it is more specific because they follow the input of residents who go viral on Facebook.*" (PA, interview September 13, 2025).

In the Boyolali agribusiness company, digital pressure affects sustainability design related to food security and farmers' welfare. The sustainability staff elaborates: "*Many public discussions about farmers' welfare are viral on TikTok. That makes us include new indicators about farmers' income and equitable supply chains.*" (SB, interview September 16, 2025). The CSR manager added: "*Our program is now based on digital discourse analysis. We map out what issues are the most talked about and adjust the annual strategy*" (MB, interview September 13, 2025).

In the wood processing industry in Karanganyar, digital pressure has an effect on ecological sustainability practices. The digital communications staff explains: "*Every time the issue of deforestation arises, we immediately evaluate the internal SOPs. Companies cannot remain silent because digital conversations are very sensitive.*" (KC, interview September 18, 2025). Community representatives reinforced these findings: "*After there was a viral video about forest destruction, the company accelerated the rehabilitation program. The impact of social media is very felt*" (PC, interview September 20, 2025). These findings suggest that digital social pressures have changed the meaning of CSR from just a social activity to an integral part of an adaptive, responsive, and real-time public monitoring-based sustainability strategy.

DISCUSSION

The study found that digital social pressure significantly encouraged companies in Sukoharjo, Boyolali, and Karanganyar to increase the transparency of Corporate Social Responsibility (CSR) disclosures, strengthen data-driven digital communications, and adjust their sustainability strategies. These findings are consistent with the literature describing how digital transformation strengthens CSR as a tool of legitimacy, not just philanthropic activities, but strategic strategies (Liu et al., 2023). In the perspective of legitimacy theory, companies respond to online public demands by opening up CSR data more transparently to maintain their social license (Li et al., 2023).

Furthermore, the strengthening of data-driven digital communication demonstrated by companies in this study reflects the idea that not only CSR narratives are important, but also signals authenticity through concrete metrics and facts. Public digital literacy is getting higher, and companies that only do "storytelling" without quantitative evidence risk being accused of greenwashing or negative signals in CSR communication (Agustini et al., 2024). In addition, in the context of the technology sector, research shows that companies need to present material issues through digital reports honestly and accurately, as failure in this case can damage reputations (Stolowy et al., 2023).

Tailored sustainability strategies, especially in social and environmental programs, are also an important consequence of digital social pressures. Adjustments to CSR issues that are more sensitive to online public perception (such as industrial waste or farmers' welfare) show that companies are not just making a symbolic response, but making strategic realignments. This supports previous findings that the digital age is forcing companies to formulate their CSR as part of their core strategy (Amelia et al., 2025).

The theoretical contribution of this research is very important for the development of legitimacy theory and stakeholder theory in the digital context. The findings show that digital legitimacy is not simply built through formal reporting, but through real-time interaction and openness, which is changing the way companies "buy" social consent. It expands the understanding of classical legitimacy theory by adding a digital dimension as a new arena of legitimacy (Tjiwidjaja, 2025).

However, a number of factors can affect this outcome. Some companies may have higher digital capacity, so they are better able to present CSR data transparently. Small companies or companies with limited resources may struggle to keep up with the expectations of the digital public. Moreover, the digital public itself is not homogeneous: local stakeholders may have different demands than national/international online communities. The differences in regional contexts (Sukoharjo vs Boyolali vs Karanganyar) observed in this study show that CSR adaptation is strongly influenced by local context and corporate capacity.

Obstacles in this research also need to be acknowledged. First, because it uses only 12 key informants, the perspective gained may not be representative of all digital stakeholders, such as investors or regulators. Second, digital data used for document analysis is more descriptive and does not always reflect all dimensions of digital social pressure, for example, social media viral data may be difficult to access or measure systematically. Third, reflective thematic analysis relies on the interpretation of the researcher, so that even using peer debriefing and trail audits, the potential for bias remains.

For follow-up research, it is recommended that researchers conduct longitudinal studies to see how CSR transformations evolve over time under ever-changing digital social pressures. Quantitative research can complement qualitative findings by empirically measuring the relationship between digital transparency, legitimacy, and financial performance. In addition, comparative studies across countries or across industries (e.g. ICT companies vs manufacturing) can reveal the dynamics of how digital social pressure differs based on industry type and national context.

Practically, companies that want to build legitimacy in the digital age must strengthen their digital CSR reporting systems with publicly accessible platforms and regularly updated. They also need to build a culture of openness and validation of internal data so that the information presented by the public can be trusted. In addition, CSR managers should adopt a two-way communication strategy, not just one-way publications, so that the digital public feels engaged and valued This can strengthen moral and cognitive legitimacy, not just pragmatic legitimacy.

CONCLUSION AND RECOMMENDATION

This research confirms that digital social pressure has a crucial role in driving the transformation of the meaning of Corporate Social Responsibility (CSR) in the company's sustainability strategy. Findings from the three research areas of Sukoharjo, Boyolali, and Karanganyar show that companies no longer interpret CSR as limited to philanthropic activities or regulatory compliance, but as a strategic instrument to build legitimacy, public trust, and long-term sustainability. Social dynamics in the digital space, especially through social media pressure, strengthen the demands for transparency and accountability, thereby encouraging the reinterpretation of CSR goals in a more responsive, participatory, and data-driven direction. Theoretically, this study expands the sustainability accounting literature by explaining how digital pressures operate as an external factor capable of shaping a company's CSR value orientation, policy priorities, and strategic narrative.

Practically, the results of the research provide a foundation for companies to design sustainability strategies that are more adaptive to public expectations in the digital era. Companies need to establish mechanisms for monitoring online public opinion, strengthen the quality of sustainability disclosures, and integrate

CSR with proactive digital communication strategies to maintain stakeholder reputation and trust. In addition, companies in the three research areas are expected to expand collaboration with local communities and increase internal capacity in managing data and sustainability issues in order to respond more effectively to digital social dynamics. Thus, this research makes a strategic contribution to corporate sustainability practices while opening up space for further research on corporate response models to digital pressures that are increasingly complex and rapidly changing.

FURTHER STUDY

Future studies are encouraged to explore more deeply how different forms of digital social pressure—such as algorithm-driven content amplification, influencer activism, and real-time public sentiment—shape corporate CSR strategies across various industries. Further research could examine the internal organizational processes through which companies interpret and respond to digital discourse, including the role of sustainability teams, communication departments, and corporate governance mechanisms. Comparative studies involving companies in urban versus rural regions or across different regulatory environments may also provide richer insights into contextual variations in CSR adaptation. In addition, longitudinal research is needed to understand how persistent digital pressure influences long-term shifts in CSR orientation, reporting quality, and stakeholder engagement practices. These expanded research directions will help strengthen theoretical understanding of digital-era sustainability governance and support the development of more resilient and responsive CSR strategies.

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