ENHANCING AGRICULTURAL SUSTAINABILITY THROUGH CORPORATE RESPONSIBILITY: EVIDENCE FROM GUANGXI

**Abstract:** The context of corporate responsibility highlighted the impact of an organisation on the environment. In the rural region of Guangxi, agriculture plays a dominant role and has an impact on the surroundings. This study highlights the problems related to environmental pollution, water pollution, climate problems, and labour issues in the Guangxi region's agricultural sector. The objectives of the study show the connection between sustainable activity and the factors of corporate social responsibility. This study follows a qualitative method through the selection of peer-reviewed resources published in academic sources. The findings of the study highlighted that CSR plays a crucial role in resource management and also reduces the ecological footprint of an organisation. The social connection is also improved through corporate responsibility, which provides social stability to an organisation. However, there were some challenges like high cost and lack of knowledge related to the adoption of sustainability. However, bringing changes in the internal policy and practices has helped to overcome the challenges and the adoption of a sustainable culture in the agriculture of Guangxi.

**Keywords:** Corporate responsibility, Corporate Sustainability, Agriculture, Economy, Social and Ecology

**1. Introduction**

Agriculture is an emerging context that shows its connection with the surrounding environment. This study highlighted the impact of corporate responsibility in the agricultural sector. The term “Corporate Social Responsibility” was coined in 1953 by Howard Bowen, an American economist, in the book “Social Responsibilities of the Businessmen” to recognise the actions of corporations on society (Sama et al., 2020). The concept of CSR shows a spread in the market, and it shows its connection with different contexts such as improving revenue, augmenting brand reputation, and resolving social and communicable challenges. According to Bavorová et al. (2021), the emergence of two contexts such as agriculture and CSR shows a direct connection with the economic condition of a region. Improving the CSR activity related to different fields will improve the business value in the international market. Textor (2023) has identified that agriculture shows growth in China, which is connected with the economic condition of the nation.

However, agricultural products are connected with the legal context along with economic and ethical responsibility (Rahardjo & Kurniawati, 2023). Farmers show their intention to manage sustainable production in the agricultural field. China has produced one-fourth of the grains in the world and fed one-fifth of the population in the world. In 2021, the exports and imports of agricultural products in China amounted to USD 304.17 billion with an increase of 23.2% in comparison to 2020 (Klooster, 2022). The problem statement shows environmental pollution, water pollution, climate problems, and labour issues in the Guangxi region's agricultural sector. The Guangxi region faces water issues due to long-term poor maintenance of water bodies (Shao et al. 2021). Guangxi is known for sugarcane and sugar beet production; therefore, focusing on sustainable management practices will help in the development of this farming process (Yang et al., 2023). Henceforth, focusing on CSR activities will help in the promotion of the agricultural sector in the Guangxi region.

**Research Questions:**

**RQ1:** How does corporate responsibility for sustainable culture relate to agriculture?

**RQ2:** What is the effect of governance responsibility on corporate sustainability?

**RQ3:** What is the effect of corporate social responsibility on corporate sustainability?

**RQ4:** How doescorporate environmental responsibility relate to corporate sustainability?

**2. Literature Review**

The context of Corporate Social Responsibility expresses the duty of an organisation towards society and community. According to Logan (2021), managing corporate responsibility helps in managing justice in a business. Thus, managing corporate responsibility helps promote business value. Pan et al. (2021) stated that focusing on agricultural corporate sustainability promotes environmental leadership through the promotion of green activities that limit the pollution level in a region. Henceforth, agricultural organisations also focus on sustainability objectives, which manage corporate responsibilities. Jianchun (2024) has stated that making changes in corporate social responsibility deals with the legal and ethical factors of a business along with the public expectations that society is related to. Therefore, the decision-making and business management process is connected with corporal responsibilities, which are also connected to the sustainable practice of a business. García‐Sánchez (2020) described that the decision made by managers influences the CSR activity of an organisation. Therefore, the decisions made by the managers directly linked with the sustainable actions of an organisation. Lu et al. (2021) have identified that the 2030 agenda of the United Nations developed based on 17 sustainable development goals, which provoke firms to bring changes in their strategies based on newly developed SDGs. Conversely, Fatima and Elbanna (2023) stated that CSR may show a complex multi-layer nature, which may limit the CSR implementation process. However, focusing on a specific direction of CSR implication and its impact on sustainable practice shows a clear direction.

The application of institutional theory focuses on the adoption of norms and rules in an organisation. Oware and Mallikarjunappa (2022) highlighted that the application of institutional theory focuses on the connection between financial performance and CSR activity of an organisation. The corporate operation and practices are changed based on the externally imposed rules and policies, which direct the movement of an organisation towards sustainability. The application of this theory in this study highlights the importance of policies and practices that enhance agricultural sustainability through corporate responsibility in Guangxi.

**3. Methodology**

This study follows a qualitative method for the collection of required evidence related to the research topic. Peered-reviewed resources were mainly selected in this study, allowing access to the information published by the experts in this field. Moreover, articles published within the last 5 years were selected in this study, which means articles published between 2021 and 2025 mainly followed. Keywords such as corporate responsibility, corporate sustainability, and agriculture uses in the selection of resources. Focusing on specific resources avoids the collection unrelated to the research topic, which allows for avoiding biases in the result. A thematic analysis was performed in this study to understand the data deeply along with the key themes.

**3.1 Data Collection Method**

**3.1.1 Article search and selection**

The articles were selected from different academic resources such as ProQuest, Google Scholar, Web of Science and Scopus. Sources were mainly selected based on their connection with the research topic.

**3.1.2 Search terms**

Specific search terms such as “Corporate responsibility”, “Sustainable practice”, “agricultural development”, “environmental responsibility”, and “Governance responsibility” uses in the identification of related resources.

**3.1.3 Screening method**

* Initially, a total of 60 articles related to the research topic were selected.
* The abstract and keywords helped to narrow down the articles, and 50 were selected out of 80
* Articles were further narrowed down based on their focus on corporate responsibility and sustainable culture, and a total of 32 articles were kept for further analysis

**3.2 Inclusion and exclusion criteria**

**3.2.1 Inclusion criteria**

* Articles published within the last 5 years
* Articles published in the English language
* Full-text articles without any subscription
* Peered-reviewed articles were selected
* Related to the research topic

**3.2.2 Exclusion criteria**

* Published in languages other than English
* Published before 5 years
* Non-reliable studies and media articles, such as Blogs and newspapers
* Irrelevant papers on the research topic

**3.3 Prisma Diagram**

|  |
| --- |
| Selection of total 32 resources Exclusion of 18 articles due to out dated informationSelection of 22 resourcesSelection of 50 resourcesSelection of 40 resourcesExclusion of 10 biased and irrelevant articles Selection of 10 resourcesElimination of 5 irrelevant articles Exclusion of 5 non-English articles Selection of 15 resourcesExclusion of 10 non-English articles Exclusion of 10 Doctoral dissertation Resources from ProQuest 20Total selected resources 90Resources from google scholar 60  |

**Figure 1: Prisma diagram**

(Source: Author)

Figure 1 represents the Prisma diagram, which represents the steps followed in the selection of resources for findings and discussion section of this study.

**4. Findings and Discussion**

**4.1 Corporate responsibility for the sustainable culture of agriculture**

Corporate responsibility is a crucial practice that promotes sustainability in an organisation. According to Pan et al. (2022), the socially responsible behaviour of employees is connected with the corporate responsibility of an organisation. Additionally, CSR can be identified as an external phenomenon that shows the impact on stakeholders on an organisation's practice. The reputation and performance of an organisation are also connected with the corporal responsibilities of an organisation. Li et al. (2022) have stated that corporal responsibility shows a connection with the economic status of a region, which was completed by the selection of 356 employees from “small and medium enterprises”. The concept of agriculture is also connected with economic value; therefore, corporate responsibility can be connected easily to the context of agriculture. Therefore, improving the value of agriculture by focusing on corporate responsibilities helps in managing the sustainable culture and its social impact.

Alam and Islam (2021) completed the study by focusing on 268 empirical evidence, which represented that corporate responsibility is connected with community engagement practice, which promotes the value of a business in a marketplace. Nwile (2022) has also stated that agriculture is also related to community engagement, which expresses that everyone is related to a specific context. However, sustainability management practices of Guangxi have to be connected with different individuals, which can help in the promotion of corporate responsibility and agriculture as well. Gayathiri et al. (2022) have stated that agricultural productivity has to be maintained carefully to meet the needs of the human population, though it is necessary to use green substances to manage sustainable culture in agriculture. Therefore, the field of agriculture in Guangxi have to focus on its corporate responsibilities to improve its social, economic, and legal practices, which helps in the development of the sustainability management practice in this context.

Improvement of the management process and environmental impact of an organisation promote sustainable practice. According to Tufa and Somasundaram (2024), social responsibility includes environmental stewardship through investment in community outreach. Agricultural organisations in Guangxi have to focus on their agricultural management, such as water conservation and soil management, to promote sustainability. Zheng (2022) has identified that performing social responsibility improves the quality of life for the surrounding people. In the rural community of Guangxi, performing social responsibility through agricultural organisations helps in the promotion of the lifestyle of people in that region.

Along with this, safe work culture and maintaining fair wedge practices help in managing stability in society. Fang and Alrefaei (2024) have stated that there is an interconnection between corporate responsibility and the economic condition of society. Henceforth, the development of the social connection of the organisation has helped in the establishment of a stable position in society. Conversely, Yusnita (2023) completed the study by collecting 76 data from 19 companies, the result of the study critiqued that corporate responsibility has faced the burden of budget. However, making a stronger connection with local society has helped to improve the economic condition of a society. Additionally, Coppola et al. (2022) have stated that a positive culture in an organisation can be managed by focusing on innovation management practices. Bringing regular innovation in an organisation to increase the interest of people to stay connected with an organisation. Henceforth, the interests of people increase along with the development of the social and economic value of agriculture through managing a sustainable practice. Corporate responsibility plays an immense role in managing sustainability in the agriculture of Guangxi. Overall, the management of strategic actions has to be developed by focusing on the situation that helps in the promotion of a stable culture in Guangxi.

**4.2 Governance Responsibility Impacts Corporate Sustainability**

The governance responsibility of an organisation mainly helps to determine the policies and practices. According to Naciti et al. (2022), corporate governance mainly develops a set of rules based on organisational structure that helps to remove biases for the promotion of correct business practices. The direction and control can also be maintained through managing a proper corporate governance practice. Additionally, governance has to be focused on managing the impact of an organisation on society and the environment. Wirba (2024) has stated that managing ethical values in an organisation through governance responsibility helps in the development of a good relationship with stakeholders. However, strong economic policies are also managed by the proper application of corporate governance practice. Aguilera et al. (2021) have stated that Governance responsibility helps in managing rights and responsibility in a firm, which allows for innovation management in a firm through making a good relationship with stakeholders. The factor of governance responsibility also allows the management of transparency in an organisation, which promotes ethical integrity. Carroll (2021) stated that the legal responsibilities of business and society have to be maintained by the implementation of effective laws. Managing a stable legal practice allows for the promotion of the economic condition of the organisation. Henceforth, improving the economic condition of Guangxi through managing the governance responsibility helps in the promotion of corporate sustainable practices. Improvement of internal management practices and policies of Guangxi helps in the management of benchmarks in the promotion of sustainable practices in agriculture.

Transparency management is another governing responsibility that allows for the avoidance of internal conflicts in an organisation. Efunniyi et al. (2024) have stated that transparency in an organisation can be strengthened by the application of corporate governance practice. Rules, practices and processes also be improved by the application of proper corporate governance practices. Alharbi et al. (2023) have stated that cultural practice has to be managed through governance responsibilities, which promote stable practice. Thus, cultural shifts have to be managed through governance responsibility in the agricultural sector of a region. Conversely, Oladeinde et al. (2023) have stated that the presence of alignment of complex information with a diverse set of stakeholders may increase the challenges in an organisation management process. Though, stakeholders show their interest based on the organisation's goal, which reduces the chance of the development of diversified interest among stakeholders as they all are connected by focusing on the same goal. Additionally, Stanton and Roelich (2021) completed the study by focusing on 37 case studies that which indicated that the engagement of stakeholders in the decision-making process may cause critical issues, though it helps in the management of transparency in the internal practice of an organisation. Enhancing the engagement of stakeholders helps to address the environmental and socio-economic needs of a specific region. Therefore, governance responsibility helps in the development of a stable condition in the agricultural region of Guangxi. Vigoda-Gadot and Mizrahi (2024) have stated that the governance practice of an organisation has to focus on its ethical value. Corporate sustainability in an organisation is improved by leadership activity which allows for the development of ethical practice through the reduction of negative impact on nature. Overall, governance responsibility plays a crucial role in the promotion of sustainability in the agricultural practice of Guangxi. Ethical value, transparency and accountability are also managed by the governing body of a sector which is helpful for the promotion of sustainable practice by lowering its impact on nature. Thus, governance responsibility brings changes in the internal practice of a management process for the promotion of corporate sustainability.

**4.3 Corporate social responsibility impacts on corporate sustainability**

Corporate Social Responsibility (CSR) is a broader spectrum related to corporate sustainable action, which is a fundamental activity. Apaydin et al. (2021) completed the study by focusing on MSCI ESG STATS (STATS) database published between 1998 and 2011, which represents that CSR activity is mainly related to value chain activity, which deeply impacts the culture of an organisation. Furthermore, CSR helps in the management of strategic fit activities to promote macroeconomic conditions and bring strategic flexibility in Guangxi. Therefore, managing CSR activities allows for the development of community engagement and the promotion of the economic value of an organisation. Economic challenges help manage the resources that help manage the sustainability of an organisation. The performance outcomes can also be improved by this practice through the arrangement of proper training. Boubakri et al. (2021) have stated that CSR provides a long-term benefit through maximising stakeholder engagement, which allows improving the reputation of a company. Firms have to choose CSR activities based on their own way of relating to external stakeholders. Liao et al. (2021) have stated that CSR action helps in the development of pro-environmental behaviour and is also related to social good; this information was developed by focusing on 468 human resource management. Therefore, looking beyond the interest of the company requires specific laws that promote sustainability in an organisation.

Social welfare can also be managed through CSR activity, which can be improved by strengthening the bond between organisational activity and employee attitude. Cordova-Buiza et al. (2021) have stated CSR can be related to agribusiness which helps in the promotion of sustainability in that business. Along with this, economic and environmental conditions are also connected with CSR activity, which manages sustainability in the agribusiness developed in Guangxi.

The values of the organisation are directly linked to its stability in a target market. According to Murad et al. (2022), focusing on CSR activity helps in the promotion of social equity. Therefore, promoting social equity in an organisation through proper employee management increases the organisation's value. The agricultural corporation of Guangxi has to focus on safe workplace practices and manage good community bonding, which allows for the development of sustainable practices. Djalilov and Hartwell (2024) have stated that CSR activity helps in managing transition economics. Therefore, focusing on the transition economy helps in economic growth in an eco-friendly process, which enhances sociological well-being. Conversely, Talpur et al. (2024) have critiqued that the presence of strong governance and control on internal processes may cause a limitation in the adoption of CSR. However, agricultural organisations in Guangxi maintain a stable governing practice, which helps to avoid the limitation of the CSR adoption process in managing corporate sustainability. However, CSR shows a broader impact on corporate sustainability as it improves the reputation of a company in a market, which increases the connection of people with the organisation. Additionally, Guangxi have to maintain the market standards in business management, which can promote the ethical value of the company in the market. CSR also brings regulatory changes to the organisation's practice and policy development process. CSR shows a profound and multifaceted effect, which increases the interaction with the local communities. Overall, focusing on the social responsibility of an organisation increases its societal value which reduces corporal biases and can increase sustainability in the organisation.

**4.4 Corporate Environmental Responsibility Impacts Corporate Sustainability**

In the agricultural region of Guangxi, Corporate Environmental Responsibility (CER) plays a crucial role in the promotion of sustainability in that region. According to Peng et al. (2021), CER is a crucial path to gaining legitimacy, and it also allows maintenance of the economic balance of the company in the market; this study mainly collected data based on longitudinal evidence collected between 2006 to 2017 from “Chinese chemical companies”. Additionally, the corporate value is also improved by the development of sustainable value, which also impacts the value of the company. This factor also allows for maintaining a stable connection between the stakeholders. The formation of a stable connection between the stakeholders helps in the development of a stable market condition in Guangxi. Wu et al. (2024) have stated that corporate legitimacy can be promoted through managing a good relationship with the stakeholders, which also provides a competitive advantage in the market. An environmental footprint was also improved by the development of CER, as it indicates environment-related actions taken by an organisation based in Guangxi. Additionally, the study of Yu (2023) collected the empirical data from Human Resource Management employees, which has stated that CER helps in managing the resources of an organisation. This perception also enhances environmentally responsible behaviour, which allows the management of natural resources to reduce the ecological footprint. Thus, agricultural organisations in the Guangxi region have to focus on CER management practices that limit the use of natural resources in the field of agriculture. Additionally, sustainable resource management ensures both economic and ecological stability in that region.

Nowadays, CER activities are essential for the promotion of corporate value in a market. According to Xu et al. (2021), the economic value-added model can be managed effectively by focusing on CER. Corporate organisations have to focus on cost-investment practices, which helps in the management of the economic value of the organisation in the market. This aspect also improves the use of technology to reduce ecological footprints. However, short-term financial performance and long-term corporate profitability can be influenced by the application of CER. Carbajal-Rubio et al. (2024) have stated that customer preference is also related to the CER activity of an organisation. Managing a stable environmental practice and its promotion in the market spreads knowledge about the sustainable culture of an organisation. Therefore, organisations in rural regions such as Guangxi can adopt this practice to promote eco-friendly activities. This method also helps promote environmental sustainability in a market. Conversely,​​ the study of Xia et al. (2023) collected data from the listed companies in China from 2017 to 2018, which represents the critiqued that the greenwashing-related issue that may appear along with CER, which can hamper corporate sustainability. However, agricultural organisations of Guangxi have to pay attention to the use of eco-friendly products, which helps to avoid the biases of greenwashing issues. Overall, the social, economic, and ecological actions of a corporate organisation are related to CER, which directly impacts its value in the market.

**5. Conclusion**

Based on the above discussion, this study highlights the impact of corporate responsibility related to corporate sustainable management in agriculture. The Guangxi region of China mainly depends on agriculture; thus, focusing on sustainable practices in agriculture helps in managing ecological stability. This study mainly highlighted the critical role of governance responsibility, social responsibility, and environmental responsibility, which shows their connection with sustainable management practices. Focusing on the action of the corporation on a society mainly supports the promotion of sustainable culture. Therefore, this aspect helps to improve the value of the business in the international market. Corporate organisations have to focus on their legal and ethical practice along with their social actions to get advantages in the market. Henceforth, farmers have to pay attention to all these aspects for the promotion of sustainable culture. The problem statement of this study highlighted that natural and social issues mainly hamper the sustainability of agriculture in the Guangxi region. This study has identified that bringing change in corporate practice, such as the promotion of eco-friendly actions, manages sustainability. The evidence mainly highlighted that CSR is an external phenomenon that impacts organisational practice along with stakeholder management practice.

Additionally, the promotion of a safe work culture and fair wage practices increases economic stability in a society. Overall, focusing on the stable culture of an organisation impacts corporate sustainability and gives a competitive advantage in the market. Since this finding is based on secondary evaluation with a limit to non-updated data or lack of reliability, future studies can be conducted by undertaking a primary data collection method, including surveys and interviews.

**Disclaimer (Artificial intelligence)**

The author hereby declares that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

**Reference**

Aguilera, R. V., Aragón-Correa, J. A., Marano, V., & Tashman, P. A. (2021). The corporate governance of environmental sustainability: A review and proposal for more integrated research. *Journal of Management*, *47*(6), 1468-1497. <https://doi.org/10.1177/014920632199121>

Alam, S. S., & Islam, K. Z. (2021). Examining the role of environmental corporate social responsibility in building green corporate image and green competitive advantage. *International Journal of Corporate Social Responsibility*, *6*(1), 8. <https://doi.org/10.1186/s40991-021-00062-w>

Alharbi, J., Pont, S., Tee, S., & Maxwell, S. J. (2023). The role of human resource management and governance in addressing bullying, burnout and the depersonalization of junior and senior psychiatric nurses in Saudi Arabia. *International journal of mental health nursing*, *32*(4), 1171-1177. <https://doi.org/10.1111/inm.13159>

Apaydin, M., Jiang, G. F., Demirbag, M., & Jamali, D. (2021). The importance of corporate social responsibility strategic fit and times of economic hardship. *British Journal of Management*, *32*(2), 399-415. <https://doi.org/10.1111/1467-8551.12402>

Bavorová, M., Bednarikova, Z., Ponkina, E.V. & Visser, O. (2021). Agribusiness social responsibility in emerging economies: Effects of legal structure, economic performance and managers’ motivations. *Journal of Cleaner Production*, *289*, p.125157. <https://doi.org/10.1016/j.jclepro.2020.125157>

Boubakri, N., El Ghoul, S., Guedhami, O., & Wang, H. H. (2021). Corporate social responsibility in emerging market economies: Determinants, consequences, and future research directions. *Emerging Markets Review*, *46*, 100758. <https://doi.org/10.1016/j.ememar.2020.100758>

Carbajal-Rubio, L. A., García-Salirrosas, E. E., Villar-Guevara, M., Escobar-Farfán, M., & Millones-Liza, D. Y. (2024). Influence of Corporate Environmental Responsibility on Dimensions of Brand Equity in the Sustainable Food Industry. *Sage Open*, *14*(4), 21582440241292136. <https://doi.org/10.1177/21582440241292136>

Carroll, A. B. (2021). Corporate social responsibility (CSR) and the COVID-19 pandemic: Organizational and managerial implications. *Journal of Strategy and Management*, *14*(3), 315-330. <https://doi.org/10.1108/JSMA-07-2021-0145>

Coppola, A., Cozzi, M., Romano, S., & Viccaro, M. (2022). CSR profiles and innovation in Italian agri-food firms. *Journal of Cleaner Production*, *371*, 133625. <https://doi.org/10.1016/j.jclepro.2022.133625>

Cordova-Buiza, F., Huaringa-Castillo, F., & Trillo-Corales, C. (2021, November). Corporate social responsibility actions in agribusiness: Towards sustainable community development. In *2021 IEEE Sciences and Humanities International Research Conference (SHIRCON)* (pp. 1-4). IEEE. <https://doi.org/10.1108/JADEE-04-2020-0071>

Djalilov, K., & Hartwell, C. (2024). Do social and environmental capabilities improve bank stability? Evidence from transition countries. In *Global Environmental Politics and International Organizations* (pp. 60-82). Routledge. <https://eprints.bournemouth.ac.uk/36229/1/CSR%20stability%20submitted%20authors.pdf>

Efunniyi, C. P., Abhulimen, A. O., Obiki-Osafiele, A. N., Osundare, O. S., Agu, E. E., & Adeniran, I. A. (2024). Strengthening corporate governance and financial compliance: Enhancing accountability and transparency. *Finance & Accounting Research Journal*, *6*(8), 1597-1616. <https://doi.org/10.51594/farj.v6i8.1509>

Fang, M., & Alrefaei, A. S. (2024). Interrelationship and Mutual Influence of Institutional Investment, Corporate Responsibility, and Environmental Management: Evidence from China. *Journal of the Knowledge Economy*, 1-20. <https://doi.org/10.1007/s13132-024-02256-6>

Fatima, T., & Elbanna, S. (2023). Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. *Journal of Business Ethics*, *183*(1), 105-121. <https://doi.org/10.1007/s10551-022-05047-8>

García‐Sánchez, I. M. (2020). The moderating role of board monitoring power in the relationship between environmental conditions and corporate social responsibility. *Business Ethics: A European Review*, *29*(1), 114-129. <https://doi.org/10.1111/beer.12242>

Gayathiri, E., Prakash, P., Karmegam, N., Varjani, S., Awasthi, M. K., & Ravindran, B. (2022). Biosurfactants: potential and eco-friendly material for sustainable agriculture and environmental safety—a review. *Agronomy*, *12*(3), 662. <https://doi.org/10.3390/agronomy12030662>

Jianchun, Y. (2024). Effects of green mining practices on corporate sustainable development: role of green innovation, green organizational commitment, and corporate social responsibility. *Frontiers in Environmental Science*, *12*, 1476075. <https://doi.org/10.3389/fenvs.2024.1476075>

Klooster, M. (2022, July 12). Agricultural industry in China: Overview. *Acclime.* Retrieved from <https://china.acclime.com/news-insights/agricultural-industry/>

Li, Y., Al-Sulaiti, K., Dongling, W., Abbas, J., & Al-Sulaiti, I. (2022). Tax avoidance culture and employees' behavior affect sustainable business performance: The moderating role of corporate social responsibility. *Frontiers in Environmental Science*, *10*, 964410. <https://doi.org/10.3389/fenvs.2022.964410>

Liao, H. Y., Hsu, C. T., & Chiang, H. C. (2021). How does green intellectual capital influence employee pro-environmental behavior? The mediating role of corporate social responsibility. *International Journal of Management Studies*, *28*(2), 27-47. <https://doi.org/10.32890/ijms2021.28.2.2>

Logan, N. (2021). A theory of corporate responsibility to race (CRR): Communication and racial justice in public relations. *Journal of Public Relations Research*, *33*(1), 6-22. <https://doi.org/10.1080/1062726X.2021.1881898>

Lu, J., Liang, M., Zhang, C., Rong, D., Guan, H., Mazeikaite, K., & Streimikis, J. (2021). Assessment of corporate social responsibility by addressing sustainable development goals. *Corporate Social Responsibility and Environmental Management*, *28*(2), 686-703. <https://doi.org/10.1002/csr.2081>

Murad, M., Bhatti, A., Bakar, A., Ahmad, R., & Khan, A. J. (2022). Exploring the relationship between effective management & social equity: a CSR perspective. *Journal of South Asian Studies*, *10*(1), 103-111. <https://doi.org/10.33687/jsas.010.01.4180>

Naciti, V., Cesaroni, F., & Pulejo, L. (2022). Corporate governance and sustainability: A review of the existing literature. *Journal of Management and Governance*, 1-20. <https://doi.org/10.1007/s10997-020-09554-6>

Nwile, C. B. (2022). Utilization of Community Leadership Engagement Strategies toward Promotion of Sustainable Agriculture among Rural Women in Rivers State. *Journal of Political Science and Leadership Research*, *2*, 17-27. <https://doi.org/10.56201/jpslr.v8.no2.2022.pg17.27>

Oladeinde, M., Okeleke, E. C., Adaramodu, O. R., Fakeyede, O. G., & Farayola, O. A. (2023). Communicating IT audit findings: strategies for effective stakeholder engagement. *Computer Science & IT Research Journal*, *4*(2), 126-139. <https://doi.org/10.51594/csitrj.v4i2.612>

Oware, K. M., & Mallikarjunappa, T. (2022). CSR expenditure, mandatory CSR reporting and financial performance of listed firms in India: an institutional theory perspective. *Meditari Accountancy Research*, *30*(1), 1-21. <https://doi.org/10.1108/MEDAR-05-2020-0896>

Pan, C., Abbas, J., Álvarez-Otero, S., Khan, H., & Cai, C. (2022). Interplay between corporate social responsibility and organizational green culture and their role in employees’ responsible behavior towards the environment and society. *Journal of Cleaner Production*, *366*, 132878. <https://doi.org/10.1016/j.jclepro.2022.132878>

Pan, C., Jiang, Y., Wang, M., Xu, S., Xu, M., & Dong, Y. (2021). How can agricultural corporate build sustainable competitive advantage through green intellectual capital? A new environmental management approach to green agriculture. *International Journal of Environmental Research and Public Health*, *18*(15), 7900. <https://doi.org/10.3390/ijerph18157900>

Peng, B., Chen, S., Elahi, E., & Wan, A. (2021). Can corporate environmental responsibility improve environmental performance? An inter-temporal analysis of Chinese chemical companies. *Environmental Science and Pollution Research*, *28*(10), 12190-12201. <https://doi.org/10.1007/s11356-020-11636-9>

Sama, L. M., Stefanidis, A., & Horak, S. (2020). Business ethics for a global society: Howard Bowen’s legacy and the foundations of United Nations’ sustainable development goals. *International Studies of Management & Organization*, *50*(3), 201-208. <https://doi.org/10.1080/00208825.2020.1811526>

Shao, J., Huang, K., Tang, W., Liang, X., Wu, W., & Huang, G. (2021). Discussion on the Construction of Ecological Water Network in Guangxi Province of China. *Res. Ecol*, *3*, 8-13. https://doi.org/10.30564/re.v3i3.3386

Stanton, M. C. B., & Roelich, K. (2021). Decision making under deep uncertainties: A review of the applicability of methods in practice. *Technological Forecasting and Social Change*, *171*, 120939. <https://doi.org/10.1016/j.techfore.2021.120939>

Talpur, S., Nadeem, M., & Roberts, H. (2024). Corporate social responsibility decoupling: a systematic literature review and future research agenda. *Journal of Applied Accounting Research*, *25*(4), 878-909. <https://doi.org/10.1108/JAAR-08-2022-0223>

Textor, C. (2023). *Agriculture in China - statistics & facts.* Retrieved from <https://www.statista.com/topics/7439/agriculture-in-china/#topicOverview>

Tufa, A. A., & Somasundaram, S. (2024). IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON ENVIRONMENTAL CONSERVATION: INSIGHTS FROM SENSELET FOOD PROCESSING PRIVATE LIMITED COMPANY, HAGEREMARIAM, NORTH SHEWA ZONE, ETHIOPIA. *Ethiopian Journal of Governance and Development*, *3*(2). <https://journals.hu.edu.et/hu-journals/index.php/ejgd/article/view/1299>

Vigoda-Gadot, E., & Mizrahi, S. (2024). The digital governance puzzle: Towards integrative theory of humans, machines, and organizations in public management. *Technology in Society*, *77*, 102530. <https://doi.org/10.1016/j.techsoc.2024.102530>

Wirba, A. V. (2024). Corporate social responsibility (CSR): The role of government in promoting CSR. *Journal of the Knowledge Economy*, *15*(2), 7428-7454. <https://doi.org/10.1007/s13132-023-01185-0>

Wu, T., Wen, L., & Yi, M. (2024). Balancing growth targets and environmental regulations: An empirical analysis of dual policy impact on corporate environmental responsibility–insights from China. *Journal of Environmental Management*, *355*, 120500. <https://doi.org/10.1016/j.jenvman.2024.120500>

Xia, F., Chen, J., Yang, X., Li, X., & Zhang, B. (2023). Financial constraints and corporate greenwashing strategies in China. *Corporate Social Responsibility and Environmental Management*, *30*(4), 1770-1781. <https://doi.org/10.1002/csr.2453>

Xu, Q., Lu, Y., Lin, H., & Li, B. (2021). Does corporate environmental responsibility (CER) affect corporate financial performance? Evidence from the global public construction firms. *Journal of Cleaner Production*, *315*, 128131. <https://doi.org/10.1016/j.jclepro.2021.128131>

Yang, L., Wang, X., Zhang, W., Lakshmanan, P., Deng, Y., Shi, X., Chen, X. & Zhang, F. (2023). Greenhouse gas emissions mitigation and economic viability of sugar crops in China. *Frontiers of Agricultural Science and Engineering*, 1-12. https://doi.org/[10.15302/J-FASE-2023529](https://doi.org/10.15302/J-FASE-2023529)

Yu, Z. (2023). Research on the Relationship Between Human Resource Management and Corporate Environmental Responsibility. *Proceedings of Business and Economic Studies*, *6*(5), 66-74. <https://doi.org/10.26689/pbes.v6i5.5457>

Yusnita, H. (2023). The Effect of Corporate Social Responsibility on Tax Avoidance: The Moderating Role of Earnings Management. *International Journal of Business and Social Science Research*, *4*(10-11), 7-12. <http://dx.doi.org/10.47742/ijbssr.v4n10p2>

Zheng, J. (2022). How can aspects of quality of life be incorporated into corporate social responsibility strategies to achieve work life balance?. *Worldwide Hospitality and Tourism Themes*, *14*(3), 210-220. <https://doi.org/10.1108/WHATT-02-2022-0025>