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Corporate Social Responsibility (CSR) in Indonesia: Bibliometric Analysis and Research Trends

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Abstract: Scientific research on Corporate Social Responsibility (CSR) has increased rapidly over the last few decades. This study aims to comprehend CSR's current state and implementation in Indonesia. We conducted a bibliometric analysis of the CSR study from 2006 to 2024 to identify the publication trends in this field of study. Based on the keywords associated with CSR in the article title, this study analyzed 209 documents. The bibliometric analysis of this study is based on Scopus database information. Excel was employed for frequency analysis. This study analyzes the publication year, document type, source, title, field of study, authorship, and citation analysis to convey its findings.

Keywords: CSR, Bibliometric, Research Trend.

INTRODUCTION

Corporate Social Responsibility (CSR) is a long-term commitment to enhancing economic, social, and environmental well-being through the implementation of sustainable business practices, strategic policies, and the efficient and responsible utilization of resources (Iskandar et al., 2019). This definition provides an operational understanding of how CSR is implemented across various business aspects, encompassing economic, social, and environmental dimensions. From the same perspective, CSR is viewed as a multidimensional concept that reflects three key aspects: economic growth, social justice, and environmental sustainability (Van Marrewijk, 2003). Today, CSR has evolved into a fundamental element of modern business practices, emphasizing the importance of social and environmental awareness demonstrated by companies in every decision they make (Cao et al., 2019)

Corporate Social Responsibility (CSR) disclosures and investor responses to such information have garnered significant interest among report preparers, auditors, standard setters, regulators, and researchers. Notable among them are the American Institute of Certified Public Accountants (2021), the Center for Audit Quality (2021), KPMG (2022), and the Securities and Exchange Commission (2024). Strategically, CSR activities serve as one of the key drivers of a company's sustainable financial performance. Although CSR information holds

substantial value relevance, the factors influencing its utilization are still not fully understood by nonprofessional investor users.

Companies committed to sustainability and social responsibility employ one of the most effective strategies, reflecting good management and lower business risk. This strategy enables companies to adopt well-informed strategic decisions across social, economic, and environmental dimensions. Several researchers have indicated that during periods of instability, such as the COVID-19 pandemic, CSR disclosure has had a positive impact on corporate survival.

As corporate stakeholders become more aware of corporate social responsibility (CSR), and as companies enhance their understanding of CSR issues and values, CSR reporting has gained global significance (Maroun, 2020). According to the June 2024 ESG survey, there has been a sharp increase in sustainability reporting activity by companies over the past few months, with 77% of respondents stating that their companies currently report their ESG performance publicly, up from merely 56% in October 2023. In addition, companies currently externally report an average of 10.8 ESG metrics, more than triple the number reported last year.

The current global trend shows that many companies are becoming more concerned about the impact of their operational activities on the environment and society. This is one of the corporate strategies to enhance their image and reputation. However, many stakeholders question the quality and credibility of CSR reporting conducted by companies. CSR reports are often perceived as marketing tools or greenwashing practices, leading to skepticism among information users who believe that CSR reporting is merely a phenomenon of "walking the talk" (Tashman et al., 2019) or, conversely, "do actions speak louder than words?" (Cho et al., 2012). CSR practices require companies to consider the interests of stakeholders, such as the environment, society, and consumers, in carrying out their business activities.

Various studies on CSR have been conducted in numerous countries and are associated with various variables with different results. For this reason, further study is required to map the results of the CSR study and its trends. This study was carried out to offer insights into the prevailing CSR trends in Indonesia

Batistic and Laken (2019) explained science mapping which is the major method for bibliometric analysis. In several respects, science mapping is more effective than meta-analysis and traditional qualitative methods. A "bibliometric" review is a type of research that reveals the nature of a field by presenting and discovering research trends systematically.

The most commonly used bibliometric method is content and citation analysis (Dong et al; 2012). This method investigates the impact of research across various technical and scientific disciplines to analyze research trends. The purpose of bibliometric analysis is to evaluate the literature in each domain; thus, this method is applicable to all types of scientific disciplines.

The bibliometric analysis conducted in this research examines important trends in CSR within Indonesia. Therefore, this article will present the current state of CSR research and examine the growth of publications in this field. This research focuses on the bibliometric analysis of scientific publications related to CSR to address the following research question (RQ). RQ1: What is the latest development of CSR research in Indonesia? RQ2: Who are the leading authors conducting the most research on CSR in Indonesia? RQ3: Which document has the greatest influence in the CSR literature in Indonesia?

METHODS

Bibliometric Analysis

Pritchard (1969) stated that bibliometrics is a mathematical or statistical method used to identify current trends. This term refers to the use of bibliometric analysis to assess the characteristics of books (in this case, evaluating a collection of bibliographies) based on their

bibliographic data. The method of bibliometric analysis is currently relatively popular as one of the research methods to describe the trends and impact of some research (Sweileh et al., 2017). Bibliometric analysis has become increasingly popular due to the availability of databases, including Scopus, Web of Science, and Dimensions, as well as various tools such as VOSviewer, CitNetExplorer, and CiteSpace. The data was collected from the Scopus database in December 2024. Scopus was selected as it is one of the most commonly used tools for revealing research trends and patterns. (Ahmi & Mohamad, 2019).

Search Strategy

The data in the bibliometric analysis was collected from Scopus in December 2024. The search term 'CSR' found in the article titles serves as a filter for identifying relevant articles, translated into various languages related to CSR research. This study focuses solely on article titles, as they are the primary component viewed by readers (Jamali & Nikzad, 2011). Titles also represent relevant topics that are significant to the research area and objectives. The researchers refined the search to include publications from 2006 to 2024 to identify the latest trends in CSR research.

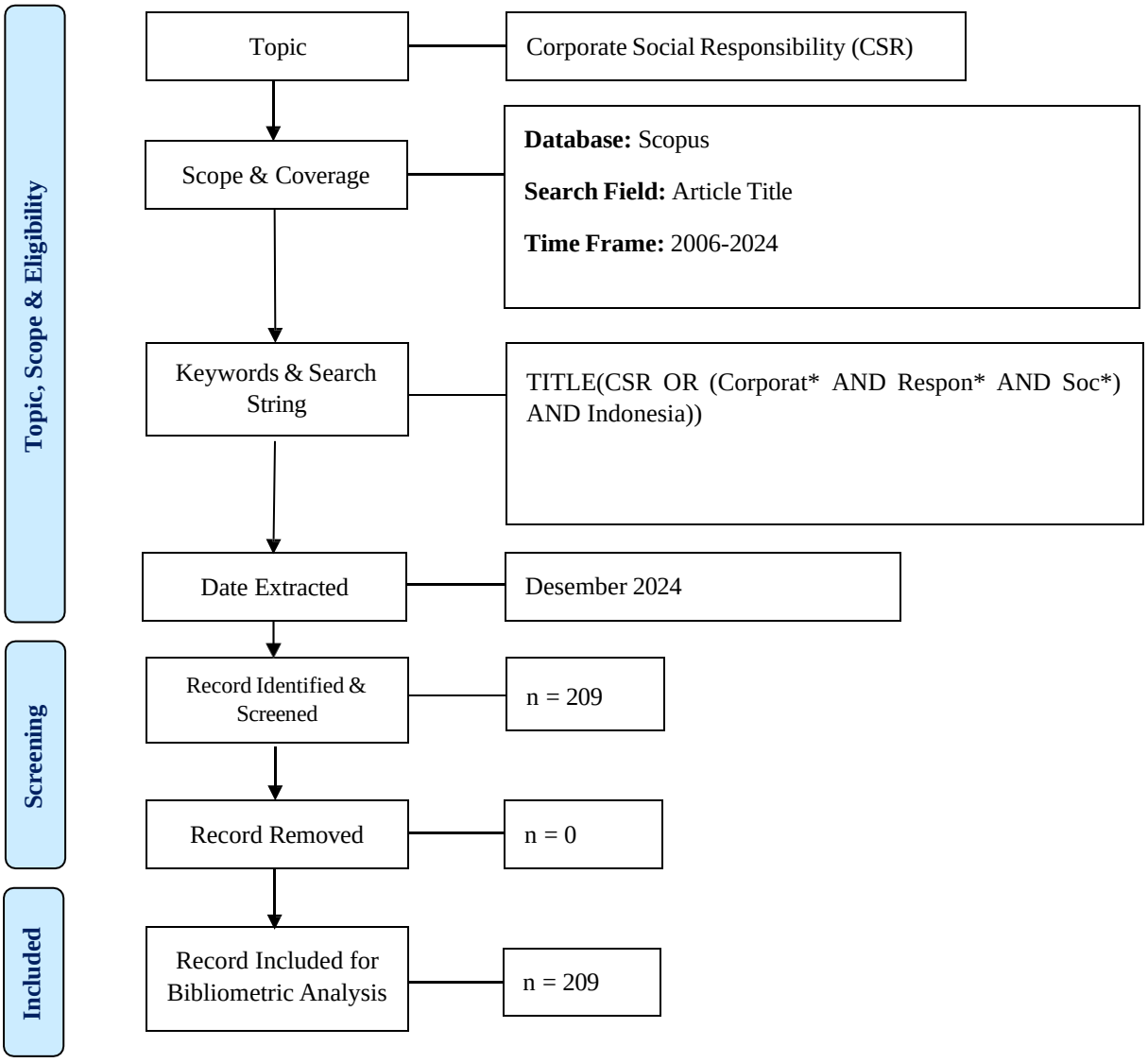


Figure 1. Flow diagram of the search strategy

Data Analysis

This study applies analytical functions to the Scopus database and utilizes various tools such as Microsoft Excel to perform mathematical calculations, such as the frequency of published documents, and to create charts and graphs. To address the research question (RQ) stated in the previous section, the researcher has developed an appropriate data analysis strategy. The initial analysis involves examining the publication year, source, type of document, and the titles of these sources to answer RQ1. To answer RQ2, the researcher analyzed the field of study and the keywords provided by the authors. The researchers presented the 10 most cited documents to answer RQ3.

RESULTS AND DISCUSSION

To answer the previous researcher's question, the analysis used by the researcher includes the following aspects of the scientific work: including publication year, document type, publication source title, source type, publication institution, document language, the field of study, citation patterns, and title themes. Findings are mostly presented in frequency and percentage format.

Recent Developments in CSR Research in Indonesia

To respond to RQ1, which explores the recent trends in CSR-related publications in the context of Indonesia. The researcher analyzed publication trends on CSR using total publication year, document type, publication source title, source type, publication institution, document language, field of study, citation patterns, and title themes. Bibliographic data obtained from Scopus was utilized for further analysis.

Publication Year

Figure 2 provides information on the yearly publication statistics related to CSR research from 2006 to 2024. The growth of research on CSR stagnated until 2013. Not many documents were published during this period. For 8 years, there were 10 documents, or an average of 1.2 documents per year.

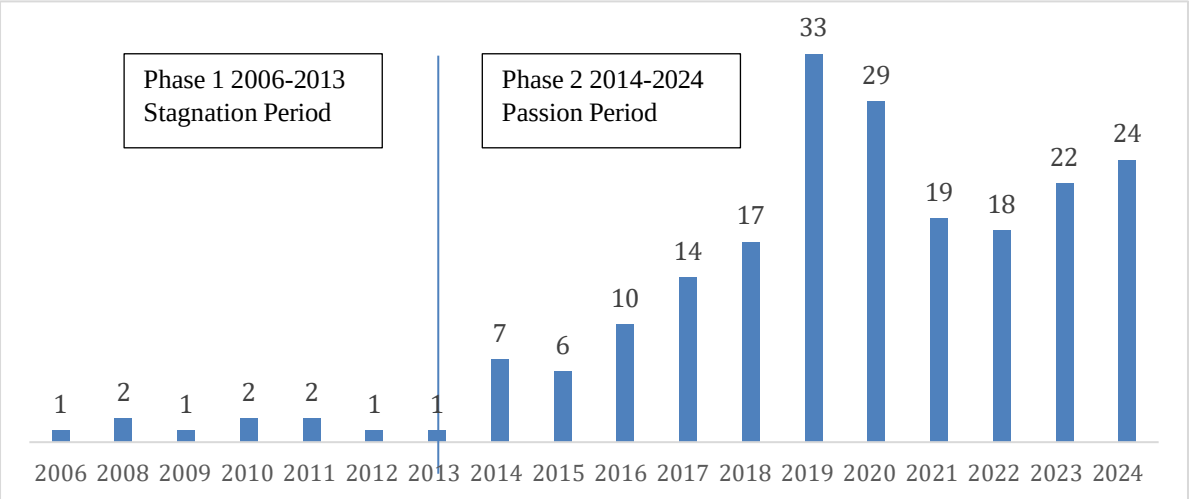


Figure 2. Total Publications and Citations by Year

Research on the theme of CSR has significantly increased since 2014. During that time, there was a significant increase in CSR documents. It can be identified from the number of publications, as many as 199 documents with an average growth of 18 documents per year. The number of documents raised consistently from 2014 to 2024. This reflects the increasing

interest, relevance, and significance of CSR in economic development and environmental preservation.

Source and Type of Document

The study also seeks to identify the sources of CSR research publications through data analysis based on relevant types of document sources. Table 1 shows that Journals are the primary source with 159 documents (76.08%), followed by 33 conference proceedings (15.79%), 11 books (5.26%), and 6 book series (2.87%).

Table 1. Source Type

Source Type	TP	%
Journal	159	76,08%
Conference Proceeding	33	15,79%
Book	11	5,26%
Book Series	6	2,87%

Notes: TP=total number of publications.

This research also analyzes data based on the type of document. Based on Table 2, it is widely recognized that CSR documents are dominated by research publications, totaling 209 documents, which include 151 article documents (72.25%), 37 presentations at conferences documents (17.70%), and 14 book chapters documents (6.70%). There are 5 review documents (2.39%), 1 editorial document (0.48%), and 1 book document (0.48%).

Table 2 Document Type

Document Type	TP	%
Article	151	72,25%
Conference Paper	37	17,70%
Book Chapter	14	6,70%
Review	5	2,39%
Book	1	0,48%
Editorial	1	0,48%

Notes: TP=total number of publications

Source Titles Publication

Table 3 presents information regarding the article titles from leading sources that have published five or more documents related to CSR. Iop Conference Series Earth And Environmental Science contributed the largest number of publications with 9 (4.31%) documents.

Table 3. Most active source titles

Source Title	TP	%	Publisher	Cite Score
Iop Conference Series Earth And Environmental Science	9	4,31%	Conference Proceeding	1.0
Social Responsibility Journal	8	3,83%	Emerald Publishing	7.3
International Journal Of Innovation Creativity And Change	7	3,35%	Primrose Hall Publishing Group	0.5
International Journal Of Economic Research	6	2,87%	Serials Publications	0.0
15th International Conference On Advances In Computing Control And Telecommunication Technologies Act 2024	5	2,39%	Conference	-

Notes: TP=total number of publications; CiteScore = average citations received per document published in the source title

The research findings reveal the consistency of Iop Conference Series Earth And Environmental Science, which has become the most productive journal in contributing CSR literature. The second and subsequent order is Social Responsibility Journal (8; 3,83%), International Journal of Innovation Creativity And Change (7; 3,35%), International Journal of Economic Research (6; 2,87%), and 15th International Conference on Advances in Computing Control and Telecommunication Technologies Act 2024 (5; 2,39%).

Field of study

This research identifies documents related to the field of study of the source title where the document was published. The results are presented in Table 4. Research on CSR has been most frequently published in journals across various categories, including Business, Management, and Accounting with 108 documents (51.67%), Social Sciences with 85 documents (40.67%), A total of 67 documents (32.06%) were published under the subject area of Economics, Econometrics, and Finance, while 39 documents (18.66%) fell under Environmental Science. The results further indicate that CSR-related research has also been disseminated through journals categorized under other disciplines, including Energy, Computer Science, Health Sciences, Decision Sciences, and several others.

Table 4. Field of study

Subject Area	TP	%
Business, Management and Accounting	108	51,67%
Social Sciences	85	40,67%
Economics, Econometrics and Finance	67	32,06%
Environmental Science	39	18,66%
Computer Science	27	12,92%
Engineering	26	12,44%
Arts and Humanities	19	9,09%
Energy	19	9,09%
Earth and Planetary Sciences	15	7,18%
Decision Sciences	13	6,22%
Mathematics	6	2,87%
Multidisciplinary	4	1,91%
Physics and Astronomy	3	1,44%
Agricultural and Biological Sciences	2	0,96%
Pharmacology, Toxicology and Pharmaceutics	2	0,96%
Biochemistry, Genetics and Molecular Biology	1	0,48%
Chemistry	1	0,48%
Materials Science	1	0,48%

The Most Author of CSR Research in Indonesia

To answer RQ 2 on the leading authors in the CSR study, researchers analyzed (a) productive authors and (b) the institution that mostly contributed to publications about CSR until 2024. According to Table 5, Gunardi from Pasundan University indicates significant dominance in productivity within CSR literature. Agustina from Maranatha Christian University secured second place followed by Gunawan from Trisakti University, Handayati from Malang State University, and Joni from Maranatha Christian University. Based on this data, researchers from other institutions have an opportunity to collaborate and expand CSR research.

Table 5. Most Productive Authors

Author Name	TP	%	Affiliation
Gunardi, A.	4	1,91%	Universitas Pasundan
Agustina, L.	3	1,44%	Universitas Kristen Maranatha
Gunawan, J.	3	1,44%	Universitas Trisakti
Handayati, P.	3	1,44%	Universitas Negeri Malang
Joni, J.	3	1,44%	Universitas Kristen Maranatha

The Most Influential Document in CSR Literature in Indonesia

Table 6 presents the 10 most influential documents in CSR studies based on the number of citations they have received to date. The two most frequently cited documents are CSR studies conducted by MA Welker (2009) with the title "Corporate security begins in the community": Mining, the corporate social responsibility industry, and environmental advocacy in Indonesia. This study is the most cited document, with a total of 213 citations. Another widely cited document is a study on The Mandatory Corporate Social Responsibility in Indonesia: Problems and Implications (PR Waagstein, 2011), Beyond decoupling: Unions and the Leveraging of Corporate Social Responsibility in Indonesia T. Bartley & N. Egels-Zand (2016). Upon reading the data in Table 6 more closely, we can conclude that the document with the highest number of citations has been referenced extensively by researchers throughout its development and has become a reference for numerous studies on this topic.

Table 6. Top 10 highly cited articles

No.	Author(s)	Title	TC	C/Y
1	Welker, M.A. (2009)	"Corporate security begins in the community": Mining, the corporate social responsibility industry, and environmental advocacy in Indonesia	213	14.20
2	Waagstein, P. R. (2011)	The Mandatory Corporate Social Responsibility in Indonesia: Problems and Implications	165	12.69
3	Bartley, T., Egels-ZandÃ, N. (2016)	Beyond decoupling: Unions and the leveraging of corporate social responsibility in Indonesia	77	9.63
4	Purbawangsa, I.B.A., Solimun, S., Fernandes, A.A.R., Mangesti R.S. (2020)	Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016)	72	18.00
5	Desfiandi, A., Rajest, S.S., Venkateswaran, P.S., Kumar, M.P., Singh, S. (2019)	Company credibility: A tool to trigger positive csr image in the cause-brand alliance context in Indonesia	45	9.00
6	Kumala, R., Siregar, S.V. (2021)	Corporate social responsibility, family ownership and earnings management: the case of Indonesia	41	13.67
7	Murdifin, I., Pelu, M.F.A.R., Putra, A.H.P.K., Muslim, A.M., Rahmah, A. (2019)	Environmental disclosure as corporate social responsibility: Evidence from the biggest nickel mining in Indonesia	41	8.20

8	Hermawan, A., Gunardi, A. (2019)	Motivation for disclosure of corporate social responsibility: Evidence from banking industry in Indonesia	39	7.80
9	J. Tarigan, A.R.S. Susanto, S.E. Hatane, F. Jie, F. Foedjiawati (2020)	Corporate social responsibility, job pursuit intention, quality of work life and employee performance: case study from Indonesia controversial industry	37	9.25
10	M. Nasih, I. Harymawan, F.K.G. Putra, R. Qotrunnada (2019)	Military experienced board and corporate social responsibility disclosure: An empirical evidence from Indonesia	35	7.00

Notes. TC=total citations; CPY=citations per year

This section analyzes the findings by reviewing the following research questions (RQ):

RQ1: What are the latest developments in Corporate Social Responsibility (CSR) research in Indonesia?

The selection of articles published between 2006 and 2024 in this bibliometric analysis represents a strategic approach to measuring and identifying the progression of CSR research in Indonesia. Based on the analysis, it signifies that CSR garnered the attention of practitioners, researchers, and academics over the past few decades, resulting in a relatively even distribution of publications. It indicates that the interest in CSR is relatively high. Therefore, it is expected that concern about the economy and the environment will continue to increase. Currently, CSR has become a significantly vital part of the company's goals and has shifted due to the increasing recognition of environmental, social, and governance factors as determinants of company success (Bhāle and Bhāle 2018). In addition, companies that care about the social range will achieve benefits, such as client commitment, reputation excellence, and financial profit, which makes CSR a strategic priority, not a voluntary effort aimed at building an image (Hutchins, Sinha, and Nandan 2019). Based on the development presented in the table and the picture in the previous section, research trends about CSR seem to be increasingly interesting and preferred by many people in the future. It happens because an increasing number of countries are beginning to engage in CSR across various sectors, including the economic, social, health, environmental, and other sectors.

RQ2: Who are the leading authors conducting the most research on CSR in Indonesia?

Based on the data that has been presented previously, it indicates that five authors have contributed significantly to the development of CSR in Indonesia. The topics that the author has researched the most are in the fields of business, economics, and accounting. Therefore, it is expected that an increasing number of authors will be motivated to conduct research on CSR in other fields. It is aimed at fostering environmental awareness, supported by the latest technology, and contributing to the enhancement of the economy. This research emphasizes the analysis of productivity patterns conducted by the author. The accuracy of this analysis rests on the premise that the future development and navigation of CSR literature largely rely on the contributions and sustained commitment of both current and prospective authors. As noted by Kushairi and Ahmi (2021), the emergence of trends in other variables is also closely tied to the authors' willingness to continue publishing relevant works. Therefore, forecasting author contributions becomes a crucial element in evaluating the extent of their commitment to producing research that is likely to be published in similar academic literature in the future.

RQ3: What are the most influential documents in CSR literature in Indonesia?

The most influential documents are selected based on the number of citations. Documents with the most citations come from the fields of economics, business & accounting; research policy, and business strategy and environment. Based on the data, it can be concluded that there are still many research gaps in other fields that can be developed or investigated about CSR. Therefore, it will increase literacy and provide new policy perspectives that can serve as references in organizational decision-making or, on a larger scale, within a country. Thus, it can be concluded that a large number of CSR research published is within the scope of these journals.

CONCLUSION

This study examines research trends on CSR by analyzing recent research developments, the most contributing authors, the most influential documents, and proposing areas for future research in CSR. This study adopts a bibliometric approach with the aim of presenting quantitative data, including: the number of publications by year of publication, the number of publications by source type, the number of publications by institution and field of study, publications based on citation count, as well as a structural map of the data collected from Scopus. The findings presented in this article are based solely on data obtained from Scopus. Data was collected through a search using the keyword "Corporate Social Responsibility (CSR)," extracting data only under the 'article title' category.

The results of this study are expected to assist future researchers in understanding the development and implementation of CSR in Indonesia, as well as in recommending new ideas for further research. Consequently, CSR is likely to remain a prominent topic in the coming decades due to the growing awareness and concern of companies toward environmental issues. Corporate Social Responsibility (CSR) has increased rapidly in Indonesia due to regulatory mandates and high community expectations. Therefore, CSR has become a core aspect and a multidimensional part of the company's identity and an important factor in business success with various nuances in Indonesia.

There are several limitations in this study, including data being restricted to Scopus, the partial sample used by the researcher, and the likelihood that the body of scientific literature on CSR is much larger. Additionally, some CSR articles may have been excluded if authors did not include study inclusion descriptors in the title. Lastly, citation counts used to assess research impact may not fully reflect the quality of each study. Therefore, further research with more detailed analysis is required to provide an overview of CSR trends. This also opens opportunities for future research.

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