

Green CSR: A Conceptual Framework for Corporate Environmental Stewardship

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Abstract

Environmental degradation, climate vulnerability, and intensifying regulatory scrutiny have increased the need for corporations to engage in environmentally responsible practices. Green Corporate Social Responsibility (Green CSR) has evolved as a strategic extension of traditional CSR, shifting the focus from philanthropic initiatives toward proactive and integrated environmental stewardship. Although Green CSR has received growing scholarly attention, existing studies often examine its drivers, practices, and outcomes in isolation, resulting in a fragmented understanding of how environmental responsibility is embedded within organizational strategy. Addressing this gap, the present conceptual paper develops a comprehensive, multi-layered framework that links external and internal drivers of Green CSR with organizational practices and their environmental, strategic, and reputational outcomes. Drawing on Stakeholder Theory, Institutional Theory, and the Natural Resource-Based View, the paper synthesizes insights from sustainability, environmental management, and CSR literature to propose an integrative model of corporate environmental stewardship. This conceptual approach offers theoretical clarity on the mechanisms through which Green CSR creates long-term value and highlights practical pathways for strengthening sustainability-oriented organizational behaviour. The study contributes to the growing discourse on corporate environmental responsibility and provides a foundation for future empirical research.

Keywords: Green CSR, Environmental Stewardship, Sustainability, Corporate Social Responsibility, Eco-innovation, Sustainable Value Chains, Environmental Performance

1. Introduction

The accelerating pace of climate change, depletion of natural resources, and rising ecological vulnerabilities have positioned environmental sustainability at the forefront of global business discourse. Corporations today are increasingly recognized not only as contributors to ecological degradation but also as pivotal actors capable of driving meaningful environmental transformation (Porter & Kramer, 2006). In response to these pressures, Corporate Social Responsibility (CSR) has evolved from a philanthropic and compliance-oriented concept to a strategic framework aligned with social, ethical, and environmental imperatives (Carroll, 1999; Aguilera et al., 2007).

Within this broader evolution, Green Corporate Social Responsibility (Green CSR) has emerged as a focused dimension that emphasizes environmental responsibility and resource stewardship. Green CSR encompasses initiatives such as energy efficiency, eco-friendly product design, sustainable supply chain practices, pollution reduction, and green innovation (Hart, 1995; Bansal & Roth, 2000). Heightened stakeholder expectations, stringent regulatory requirements, and investor emphasis on sustainability reporting have further reinforced the strategic relevance of Green CSR (Freeman, 1984; Clarkson, 1995).

Despite growing interest, the existing body of research on Green CSR exhibits fragmentation. Prior studies frequently analyze drivers, practices, and outcomes separately, with limited attempts to integrate these elements into a coherent theoretical structure (Montiel & Delgado-Ceballos, 2014). Moreover, while several theoretical lenses—such as Stakeholder Theory, Institutional Theory, and the Natural Resource-Based View—have been applied to environmental research, few studies combine these perspectives to explain how firms adopt, implement, and benefit from Green CSR in a unified manner. This fragmentation underscores the lack of a consolidated conceptual model that links external pressures, internal strategic processes, and environmental and strategic outcomes of Green CSR.

Accordingly, the objective of this paper is to propose an integrated, multi-layered conceptual framework for corporate environmental stewardship grounded in the principles of Green CSR. Drawing upon Stakeholder Theory, Institutional

Theory, and the Natural Resource-Based View, the paper synthesizes insights from CSR, sustainability, and environmental management literature to develop a structured model that connects the drivers of Green CSR with its organizational practices and outcomes. This framework offers theoretical clarity on how Green CSR becomes embedded within corporate strategy and provides practical pathways for advancing sustainability-oriented organizational behaviour.

2. Review of Literature

2.1 Evolution of CSR and Emergence of Green CSR

Corporate Social Responsibility (CSR) has undergone a notable transformation over the decades—from philanthropic and community-driven initiatives to strategic, stakeholder-centric organizational responsibilities (Carroll, 1991; Porter & Kramer, 2006). Earlier conceptualizations of CSR primarily emphasized compliance and social obligations, but environmental challenges such as climate change and resource depletion have pushed firms toward integrating sustainability considerations into their core business strategies. This shift has contributed to the rise of **Green CSR**, a domain of CSR that explicitly focuses on environmental stewardship, eco-efficiency, pollution prevention, and sustainable business systems (Hart, 1995; Dangelico & Vocalelli, 2017).

Recent research underscores that Green CSR has become an essential mechanism for enhancing environmental performance and building sustainable competitive advantage (Fernando et al., 2022; Shafique et al., 2023). However, studies also highlight inconsistencies in how scholars define and operationalize Green CSR, with many focusing on isolated practices rather than a holistic perspective.

Synthesis: While the literature recognizes the evolution of CSR toward environmental responsibility, it lacks an integrated model explaining how Green CSR emerges, develops, and influences organizational outcomes.

2.2 Stakeholder Theory and Environmental Accountability

Stakeholder Theory provides a powerful lens for understanding why organizations adopt Green CSR practices. According to Freeman (1984), firms must address the interests of diverse stakeholders whose expectations increasingly include environmental transparency and sustainability performance. Empirical research shows that stakeholder pressure—from consumers, NGOs, investors, and communities—positively influences the adoption of environmental strategies (Clarkson, 1995; Aguilera et al., 2007). More recent studies highlight the role of ESG-driven investors and sustainability rating agencies, whose evaluations directly affect corporate legitimacy and access to capital (Li et al., 2021; Amorelli & García-Sánchez, 2021).

In addition, digital activism and sustainability communication on social media have amplified stakeholder oversight, making symbolic or superficial commitments easily detected (Cho et al., 2022).

Synthesis: While stakeholder expectations clearly drive Green CSR, the literature does not fully articulate how these pressures interact with internal organizational processes to shape environmental practices—highlighting the need for a more integrated conceptual model.

2.3 Institutional Pressures and Regulatory Mechanisms

Institutional Theory emphasizes that organizations respond to coercive, normative, and mimetic pressures within their external environment (DiMaggio & Powell, 1983). Environmental regulations, global agreements (e.g., Paris Climate Accord), carbon disclosure norms, and sustainability reporting frameworks (such as GRI or TCFD) are increasingly compelling firms to adopt Green CSR practices (Delmas & Toffel, 2008). Normative pressures from industry associations and professional bodies further encourage environmentally responsible behaviour.

Recent research suggests that institutional pressures have intensified through mandatory ESG disclosures and government-led carbon neutrality commitments in several countries (Testa et al., 2020; Krishnan et al., 2022). Yet, institutional compliance alone cannot explain why some firms internalize sustainability while others engage in symbolic greenwashing.

Synthesis: Existing literature shows strong institutional influence on Green CSR but lacks clarity on how institutional forces interact with managerial values, resources, and internal capabilities—an interaction this paper addresses through its framework.

2.4 Green Innovation, Sustainable Operations, and Green Supply Chain Practices

Green innovation—defined as the creation of products, processes, and technologies that reduce environmental impact (Chen, 2008)—is widely recognized as central to environmental sustainability. Firms adopting green innovation often achieve superior resource efficiency, lower production costs, and enhanced environmental performance (Rennings, 2000; Dangelico, 2022). Sustainable operations including waste minimization, energy efficiency, and adoption of circular economy practices also represent critical organizational responses to environmental challenges.

Green Supply Chain Management (GSCM) extends ecological responsibility beyond the firm's boundaries into supplier selection, procurement, logistics, and distribution. Recent studies note that GSCM strengthens resilience and reduces environmental risk while improving stakeholder trust (Zhu & Sarkis, 2007; Dubey et al., 2021).

Synthesis: Although existing research identifies various Green CSR practices, studies rarely link these practices back to the specific drivers that motivate them, nor do they systematically connect them to multidimensional outcomes.

2.5 Outcomes of Green CSR

Research has demonstrated that Green CSR practices contribute to improved environmental performance, cost savings, brand reputation, and long-term competitiveness (Lopez et al., 2007; Darnall et al., 2008). Meta-analyses reveal that environmental responsibility is positively associated with financial performance, mediated by innovation and operational efficiency (Orlitzky et al., 2003; Friede et al., 2015). More recent studies highlight how Green CSR enhances investor confidence, supports talent attraction, and strengthens institutional legitimacy (García-Sánchez et al., 2020; Yoon & Chung, 2023).

At the same time, concerns around greenwashing indicate that environmental performance is neither guaranteed nor uniform across firms, prompting scholars to call for clearer frameworks that differentiate substantive from symbolic practices (Walker & Wan, 2012; Kim & Lyon, 2020).

Synthesis: While outcomes of Green CSR are well-documented, the literature does not provide an integrated explanation of *how* different drivers and practices interact to produce these outcomes—indicating a need for a structured, theory-informed framework.

Overall Gap Identified

Across all subsections, the literature reveals **fragmentation**. Green CSR's drivers, internal processes, and outcomes have been studied extensively but separately. **No unified model** captures how these dimensions interact.

3. Conceptual Framework

Green Corporate Social Responsibility (Green CSR) is increasingly understood as a multidimensional and dynamic process shaped by a variety of external pressures, internal motivations, and strategic decision-making mechanisms. Integrating insights from Stakeholder Theory, Institutional Theory, and the Natural Resource-Based View (NRBV), this paper proposes a multi-layered conceptual framework that explains how firms adopt, operationalize, and benefit from Green CSR. The framework connects three central components—**drivers**, **organizational practices**, and **outcomes**—and is reinforced through a feedback mechanism that positions Green CSR as an iterative, evolving process.

3.1 Drivers of Green CSR

The adoption of Green CSR originates from a combination of external and internal drivers. **Institutional Theory** emphasizes coercive, normative, and mimetic pressures that compel organizations to respond to environmental regulations, industry-wide norms, and best practices (DiMaggio & Powell, 1983). Coercive pressures stem from environmental laws, carbon disclosure mandates, and regulatory enforcement, while normative pressures arise from professional bodies, sustainability frameworks, and societal expectations. Mimetic pressures encourage firms to imitate industry leaders who have successfully integrated environmental practices.

Complementing institutional forces, **Stakeholder Theory** underscores the importance of meeting the expectations of stakeholders such as consumers, employees, investors, local communities, and NGOs (Freeman, 1984). Stakeholders increasingly demand authentic environmental responsibility, transparent reporting, and measurable sustainability performance, making Green CSR an essential strategy for maintaining trust and legitimacy.

From an internal perspective, the **NRBV** highlights the role of firm-specific capabilities—such as green innovation capacity, technological expertise, and resource efficiency—in driving environmental initiatives (Hart, 1995). Leadership values, organizational culture, and ethical orientation further reinforce internal motivation by embedding environmental stewardship into the firm's strategic identity.

Together, these drivers shape the organizational inclination to integrate Green CSR into long-term strategy, forming the foundation upon which practices are built.

3.2 Green CSR Practices

Once motivated by external and internal pressures, firms translate these drivers into specific environmental practices. These practices reflect the operationalization of Green CSR and manifest through three interconnected dimensions:

1. **Green Innovation:** the development of environmentally friendly technologies, products, and processes that reduce ecological impact. Green innovation includes renewable energy adoption, clean production technologies, and eco-friendly product redesign. It reflects the **NRBV**'s argument that environmental capabilities can generate long-term competitive advantage.
2. **Sustainable Operations:** systematic modifications to reduce energy consumption, minimize waste, optimize resource utilization, and adopt circular economy principles. Sustainable operations address institutional expectations for compliance and demonstrate stakeholder responsiveness by improving environmental performance.
3. **Green Supply Chain Management (GSCM):** extending environmental responsibility across procurement, production, logistics, and distribution processes. GSCM ensures that sustainability principles are embedded throughout the value chain, aligning with stakeholder demands for ethical sourcing and transparent reporting.

These practices form the central operational mechanisms of Green CSR and mediate the relationship between environmental drivers and performance outcomes.

3.3 Outcomes of Green CSR

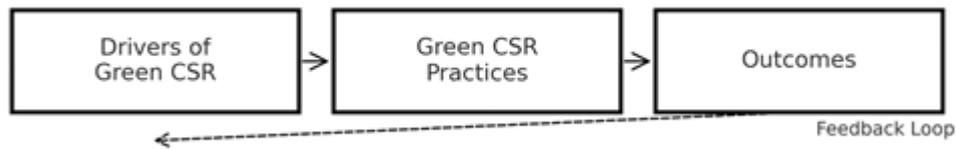
The implementation of Green CSR practices results in multiple environmental, strategic, and reputational outcomes. Environmentally, firms achieve reductions in carbon emissions, pollution, and resource consumption. Strategically, Green CSR can enhance cost efficiency, stimulate innovation-led differentiation, and improve long-term competitiveness. Reputationally, it strengthens stakeholder trust, enhances legitimacy, and improves corporate image—especially in markets where sustainability is a critical purchasing criterion.

In alignment with Stakeholder and Institutional Theory, positive outcomes reinforce the firm's legitimacy, while **NRBV** suggests that environmental capabilities evolve into valuable intangible assets that contribute to sustained competitive advantage. These outcomes collectively highlight Green CSR as not merely a compliance mechanism but a strategic enabler of organizational resilience and value creation.

3.4 Integrated and Iterative Model

The proposed conceptual framework conceptualizes Green CSR as an interconnected and cyclical system. **Drivers** initiate the adoption of Green CSR, **practices** operationalize environmental responsibility, and **outcomes** reinforce the organization's environmental legitimacy, competitiveness, and stakeholder trust. Importantly, the outcomes feed back into the system, strengthening stakeholder expectations, shaping industry norms, and motivating firms to expand or deepen their environmental initiatives.

This feedback loop positions Green CSR not as a linear process but as a dynamic, evolving mechanism that matures over time. It also provides a theoretical foundation for future empirical testing, as each component—drivers, practices, and outcomes—can be measured and validated through quantitative or qualitative research designs.



4. Methodology

This study adopts a **conceptual research design**, which is appropriate for advancing theory, synthesizing fragmented knowledge, and offering integrative explanations in domains where empirical findings remain dispersed. Conceptual papers play a pivotal role in theory development, as they clarify constructs, refine relationships, and propose new frameworks by drawing on existing scholarly work rather than primary data (Suddaby, 2010; Jaakkola, 2020). Consistent with the methodological expectations of conceptual scholarship, this paper develops a multi-layered Green CSR framework through a structured synthesis of interdisciplinary literature.

4.1 Literature Search and Selection

A comprehensive review of literature was conducted across major academic databases, including **Scopus, Web of Science, ScienceDirect, Emerald Insight, JSTOR, and Google Scholar**. The search utilized keywords such as *Green CSR, environmental stewardship, eco-innovation, sustainable operations, green supply chain management, stakeholder pressures, institutional theory, and Natural Resource-Based View*. To ensure a rigorous and representative knowledge base, the review included:

- Peer-reviewed journal articles
- Highly cited foundational works
- Recent publications (primarily from 2000–2024)
- Studies from CSR, sustainability, environmental management, strategic management, and organizational theory domains

Priority was given to work published in high-impact journals such as *Journal of Business Ethics, Business Strategy and the Environment, Journal of Cleaner Production, and Organization & Environment*.

4.2 Analytical and Thematic Synthesis

Following Webster and Watson's (2002) guidelines for literature-based theorizing, the selected articles were reviewed and coded for recurring patterns, conceptual arguments, and theoretical propositions. The process involved:

1. **Open Coding** of environmental CSR-related concepts
2. **Clustering** codes into emergent themes—drivers, organizational practices, and outcomes
3. **Iterative Comparison** to refine the relationships between themes
4. **Integration** of the themes into a unified conceptual structure

The synthesis revealed consistent patterns across studies regarding the role of institutional pressures, stakeholder expectations, leadership commitment, and internal resource capabilities in shaping environmental strategies. These insights formed the basis for the multi-layered conceptual framework presented in this paper.

4.3 Theoretical Integration Approach

The conceptual model is grounded in a multi-theoretical perspective. **Stakeholder Theory** provided insight into external expectations and legitimacy-building; **Institutional Theory** explained regulatory, normative, and mimetic influences; and the **Natural Resource-Based View (NRBV)** offered justification for internal capabilities and strategic advantages derived

from environmental practices. Integrating these perspectives allowed for the development of a more holistic and theoretically coherent framework that reflects the complex, multi-level nature of Green CSR.

4.4 Rationale for Conceptual Approach

Given the inconsistencies and fragmentation observed in the existing literature, a conceptual methodology was deemed ideal for achieving the paper's objectives. Conceptual work enables the reorganization of dispersed findings, highlights overlooked relationships, and offers a structured model that can guide future empirical research (Suddaby, 2010). The resulting framework provides a theoretically grounded and comprehensive explanation of how Green CSR is driven, implemented, and operationalized within contemporary organizations.

5. Discussion

The conceptual framework developed in this study provides a comprehensive understanding of how Green CSR emerges, evolves, and creates value within organizations. By integrating insights from Stakeholder Theory, Institutional Theory, and the Natural Resource-Based View (NRBV), the framework reconceptualizes Green CSR as a systemic and iterative process, rather than a set of isolated initiatives. This theoretical integration advances existing discourse by clarifying the pathways through which external pressures and internal motivations translate into environmental and strategic outcomes.

The findings from the literature synthesis highlight that regulatory mechanisms, stakeholder expectations, and market pressures continue to be the dominant external drivers influencing the adoption of Green CSR. This aligns with prior studies emphasizing the importance of institutional legitimacy and stakeholder accountability (Montiel & Delgado-Ceballos, 2014). However, the framework further suggests that internal factors—particularly leadership commitment, organizational culture, and firm-specific capabilities—are equally critical in determining whether Green CSR becomes a deeply embedded strategic orientation rather than a symbolic compliance exercise.

A key contribution of this study lies in its articulation of Green CSR practices as mediating mechanisms. Green innovation, sustainable operations, and green supply chain management function as the operative processes through which environmental responsibility is enacted. These practices reflect the NRBV's proposition that environmental capabilities can generate sustained competitive advantage by reducing costs, improving efficiency, and driving eco-innovation. Moreover, the integration of sustainability into operational and supply chain decisions demonstrates how Green CSR can permeate the entire organizational value system, rather than being confined to corporate communication or philanthropy.

The outcomes derived from Green CSR further underscore its strategic relevance. Environmentally, firms benefit from reduced emissions, improved resource efficiency, and enhanced compliance with global sustainability standards. Strategically, Green CSR strengthens competitive positioning, facilitates innovation, and enhances resilience in an increasingly sustainability-conscious market environment. Reputationally, Green CSR improves corporate legitimacy, stakeholder trust, and brand equity—effects that have become particularly salient in an era of heightened public awareness and digital scrutiny.

Importantly, this study's framework identifies a feedback loop wherein positive environmental and strategic outcomes reinforce the drivers that initially motivated Green CSR adoption. Improved reputation and legitimacy heighten stakeholder expectations, successful compliance strengthens institutional credibility, and demonstrated environmental capability builds internal confidence for future sustainability initiatives. This cyclical reinforcement positions Green CSR as a long-term, evolving process, consistent with contemporary perspectives on dynamic capabilities and continuous improvement.

Overall, the discussion illustrates that Green CSR is not merely a regulatory obligation or reputational strategy but a transformative organizational pathway. By clarifying the interdependencies between drivers, practices, and outcomes, the framework provides meaningful insight into how firms can move beyond short-term compliance toward a sustained and strategic approach to environmental stewardship.

6. Theoretical Contributions

This study offers several theoretical contributions that advance the understanding of Green Corporate Social Responsibility (Green CSR) and its role in corporate environmental stewardship.

First, the paper contributes to CSR theory by developing a **multi-layered and integrative conceptual framework** that links the drivers, practices, and outcomes of Green CSR in a coherent structure. While prior studies have examined these

components in isolation, this model synthesizes them into an interconnected process, thereby addressing the fragmentation identified in the literature. This structural clarity helps refine the conceptual boundaries of Green CSR and positions it as a strategic, organization-wide system rather than a collection of independent initiatives.

Second, the study advances theoretical understanding by integrating **Stakeholder Theory, Institutional Theory, and the Natural Resource-Based View (NRBV)** into a unified perspective. Although these theories have been individually applied to CSR and sustainability research, limited scholarly work combines them to explain the adoption and implementation of Green CSR. This study demonstrates how institutional pressures and stakeholder expectations interact with firm-specific resources and capabilities to shape environmental practices. As such, the framework enriches the theoretical foundations of Green CSR by illustrating how multi-level factors simultaneously influence environmental strategy.

Third, the paper contributes to environmental management literature by identifying the **mediating role of Green CSR practices**—specifically green innovation, sustainable operations, and green supply chain management. The framework clarifies the causal mechanisms through which external and internal drivers translate into organizational outcomes. By conceptualizing these practices as mediators, the study enhances explanatory power and motivates future empirical research to test and validate these mediating relationships.

Fourth, the introduction of a **feedback loop** offers a theoretical extension by framing Green CSR as a dynamic, iterative process rather than a linear progression. This contribution aligns with contemporary views on dynamic capabilities and continuous improvement, suggesting that environmental outcomes reinforce stakeholder expectations, institutional legitimacy, and internal strategic commitment—ultimately driving organizations to further strengthen their environmental efforts.

Finally, the study provides a theoretical foundation for future empirical work. Each component of the framework—drivers, practices, and outcomes—can be operationalized into measurable constructs, enabling researchers to test the proposed relationships using quantitative or qualitative methods. This opens pathways for cross-industry, cross-country, and longitudinal studies that can validate, extend, or refine the framework.

Collectively, these contributions position the study as a meaningful advancement in CSR, sustainability, and environmental management scholarship, offering a robust theoretical basis for understanding the evolution and strategic significance of Green CSR.

7. Managerial and Policy Implications

The conceptual framework developed in this study offers several important implications for managers, sustainability practitioners, and policymakers seeking to strengthen environmental stewardship within and across organizations.

Managerial Implications: For managers, the findings highlight the need to view Green CSR as a **strategic and organization-wide capability** rather than a compliance-driven activity. Executives should prioritize the integration of environmental considerations into core business processes, including product development, operations, procurement, and supply chain coordination. The framework underscores the importance of **leadership commitment and organizational culture**, suggesting that environmental values must be embedded at the highest levels of decision-making to translate external expectations into substantive organizational practices. Managers should also invest in developing internal capabilities—such as green innovation competencies and resource-efficient technologies—that can generate long-term competitive advantage, consistent with the Natural Resource-Based View.

In addition, firms should enhance their **stakeholder engagement mechanisms**. Proactive communication with customers, investors, employees, and community groups can build trust and signal authentic commitment to sustainability. Transparent environmental reporting, adherence to global sustainability frameworks, and genuine efforts to avoid greenwashing are critical for strengthening legitimacy and reputation.

Policy Implications: The framework also provides valuable insights for policymakers. Recognizing the strong influence of institutional pressures, regulators should design **clear, consistent, and enforceable** environmental policies that encourage firms to adopt genuine Green CSR practices. This may include mandatory sustainability reporting, industry-specific environmental standards, or incentives for firms that invest in eco-innovation and renewable technologies.

Policy frameworks should also promote **collaborative platforms** where firms, industry associations, and civil society organizations can share best practices and co-create sustainability solutions. Governments can further support environmental stewardship by funding research, offering tax benefits for green technologies, and strengthening enforcement mechanisms to ensure substantive environmental compliance rather than symbolic adherence.

Implications for Industry Associations: Industry bodies can play a critical intermediary role by disseminating environmental guidelines, facilitating benchmarking activities, and encouraging firms to align with circular economy principles. Such institutions can help create normative pressures that elevate environmental performance across sectors.

Overall, the implications of the framework emphasize that environmental stewardship requires coordinated action among managers, regulators, and industry actors. By aligning internal capabilities with external expectations and policy structures, organizations can transition from short-term compliance to long-term, strategic Green CSR integration.

8. Conclusion

This study develops a comprehensive conceptual framework that advances the understanding of Green Corporate Social Responsibility (Green CSR) as a multidimensional and strategic organizational process. By integrating insights from Stakeholder Theory, Institutional Theory, and the Natural Resource-Based View, the paper illustrates how external pressures, internal motivations, and firm-specific capabilities collectively shape the adoption and implementation of Green CSR. The proposed framework contributes theoretically by consolidating fragmented insights across the literature and offering a structured model that connects drivers, practices, and outcomes. This integration moves the discourse beyond linear or compliance-based interpretations of environmental responsibility toward a dynamic and iterative view of corporate environmental stewardship.

The study further highlights that Green CSR practices—particularly green innovation, sustainable operations, and responsible supply chain management—serve as mediating mechanisms through which firms achieve environmental, strategic, and reputational benefits. These findings underscore that Green CSR is not merely a regulatory requirement but a source of long-term competitive advantage and organizational resilience. The framework also provides actionable insights for managers, policymakers, and industry associations seeking to strengthen sustainability initiatives and promote meaningful environmental performance.

While the study offers significant conceptual contributions, it acknowledges limitations related to empirical validation, contextual variations, and theoretical scope. These limitations offer opportunities for future research to refine, operationalize, and test the proposed framework across different industries, countries, and methodological designs.

Overall, the paper reinforces the evolving role of Green CSR as a strategic pathway toward responsible, competitive, and environmentally aligned organizations. It lays the foundation for future empirical inquiry and encourages continued interdisciplinary exploration to support the transition toward global environmental sustainability.

9. Limitations and Future Research

The study presents a comprehensive conceptual framework for Green CSR but acknowledges several limitations. First, it is purely conceptual and lacks empirical testing; therefore, future research should validate the proposed relationships using surveys, case studies, or mixed methods. Second, although the literature review is extensive, the fast-changing nature of sustainability means that emerging research and new policy developments may not be fully captured—highlighting the need for longitudinal studies. Third, the framework does not differentiate between countries or industries, suggesting that future research should examine how Green CSR varies across institutional environments such as developed vs. emerging economies or heavily vs. lightly regulated sectors. Fourth, while the framework is grounded in three major theories (Stakeholder Theory, Institutional Theory, and NRBV), other theoretical perspectives such as Legitimacy Theory, Signaling Theory, and Dynamic Capabilities can be incorporated to deepen understanding. Finally, scholars should investigate moderating and mediating variables—such as firm size, governance quality, digitalization, and green leadership—that may influence the relationships proposed in the model.

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