



Advancing Sustainability through Social Science, Management, and Innovation

Book of Abstracts

The MASUDEM Final International Scientific Conference

Edited by:

Anetta Čaplánová, Lubomír Darmo & Harshani Amanda Karunathilake



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Edited by:

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From Knowledge to Sustainability: A Systematic Literature Review about Intellectual Capital, Dynamic Capabilities, and Innovation Ambidexterity in Digital Transformation

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Abstract

In order to achieve the sustainable development of enterprises, innovation has been deepened by scholars from all walks of life into more refined branches, and innovation ambidexterity is an important factor for maintaining the competitiveness of enterprises in a dynamic environment. Intellectual capital, as an important intangible resource in the era of knowledge economy, is the core driving factor for enterprise's innovation and sustainable competitive advantage. Dynamic capabilities play a key mediating role in this process, enabling enterprises to effectively integrate, reconstruct and utilize existing knowledge and resources, thereby promoting the balance between exploratory and exploitative innovation to realize innovation ambidexterity. Therefore, based on this framework, this study has conducted a systematic review of previous empirical research on intellectual capital, dynamic competence, and innovation ambidexterity in the past five years, attempting to discover the evolution of research in this field and the theoretical hierarchical mechanism of interaction among the three. Research shows that intellectual capital, as an important knowledge resource, is the basis of innovation ambidexterity and needs to be utilized by dynamic capabilities in order to be better transformed. However, this mechanism of action has also received the moderation effect of some high-tech such as big data at the same time. Therefore, understanding the interrelationship among the three can enhance an enterprise's innovation capacity and core competitiveness and lay a foundation for sustainable development. At the same time, this research also lays a new direction for future studies in this field.

JEL classification: O32, O33, M15, Q01

Keywords: Intellectual Capital; Dynamic Capability; Innovation Ambidexterity; Digital Transformation; Sustainability



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How to teach international students and develop successful student services ASSIST – Academic and Social Support of International Students, a good practice

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Abstract

When a new student population arises in a higher education institution (HEI), then new student needs emerge and not addressing those needs can result in the dropout of students. Prevention of student attrition can be achieved by introducing student support services and targeting students as consumers of services offered by the university.

The number of international students has been steeply increasing at the Faculty of Informatics, Eötvös Loránd University Budapest, in Hungary Europe since 2019, thus, new student needs have emerged, such as intercultural communication, conflict management, social and cultural adaptation, peer student lead clubs, learning the Hungarian language. ASSIST, the Academic and Social Support of International Students is a good practice from the Student Support Centre on how an institution can adapt its teaching and learning practices as well as services to new student populations or start creating student services as new features offered in the institution for the existing student body. ASSIST focuses on soft skill training and mentoring of international computer science students as part of a compulsory course. Elements or the structure can be applied to other student groups with considerations of the specific needs of another field or higher education system characteristics.

The good practice describes 2 courses (BSc level Learning methodology and MSc level Preparation course for master studies and developing learning skills) over a span of 4 academic years where international students entered a study program, Computer Science BSc and MSc in English language. The courses described in ASSIST consist of mentoring and soft skill training and how the course design and syllabus have changed over the years while working on creating equity in the courses. The courses' aim is supporting students in their academic and social adaptation to a new country and new learning environment through the weekly mentoring meetings focusing on academic career guidance and tackling everyday life questions as well as training by psychologists on topics such as interculturalism, communication, time and stress management, learning methods.



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We highlight and summarize the lessons learned in the Student Support Centre when implementing successful interventions from the Hungarian student population to English speaking international population and adaptation of intervention elements targeting student dropout prevention activities.

We present what needs emerged after international students entered study programs, what were the answers to the needs and situations that need to be addressed in the future. Finally, what are opportunities and services emerged while supporting new student populations.

ASSIST presents changes in support services between 2020/21/1 – 2024/25/1 putting the students' need in the central point: how does mentoring and soft skill training, services and statistical analysis aiming at improving students' experience and wellbeing, increasing the quality of education look like when the needs of students change constantly and yet we would like to offer a continuous service availability and operations.

JEL classification: I210, Z130, L890

Keywords: dropout, education quality, social inclusion, student support services and mental health



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The Effect of Environmental, Social, and Governance (ESG) Disclosure on Firm Value: A Comparative Study of Non-Financial Firms in Indonesia and Malaysia

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Abstract

This study aims to investigate the influence of environmental, social, and governance disclosure on firm value by exploring the data of non-financial companies in Indonesia and Malaysia. By using panel data of 141 listed firms in Indonesia and Malaysia for the period between 2020 and 2024, this study finds that environmental and social disclosure have a negative and significant effect on firm value. The possible explanation is that investors in developing countries such as Indonesia and Malaysia have not perceived environmental and social disclosures as a positive signal, but rather the disclosures are as an additional cost that can reduce profitability. This also reflects low investor awareness of the strategic value of long-term sustainability. On the other hand, governance disclosure has a positive and significant impact on company value. This result indicates that the market responds positively to transparency and the quality of corporate governance as it is the indicator of integrity, effective management oversight, and sound risk control. Adequate governance transparency strengthens investor confidence in management credibility, reduces information asymmetry, and mitigates agency risk; thus, it positively impacts to a firm's value. The results of this study provide an important contribution to the growing of empirical literature on the relationship between ESG disclosure and firm value in emerging markets

Keywords: ESG disclosure, firm value, emerging markets, Indonesia, Malaysia



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Do Smart Education Tools (AR, VR) aid Climate Literacy?

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Abstract

Climate Change is the most pressing contemporary challenge requiring both short-term measures and long-term alternatives for the planet. Vulnerability and risks related to Climate Change and Global Warming are varied yet, they impact humankind as a whole. Many of the island countries face the maximum risk having minimum resources to mitigate the gigantic task. 'Climate Literacy' coined in the 2000s has become a mitigation strategy for informing and creating sensitization towards the pertinent issues. Climate Literacy evolved as a niche area of study in sciences to create awareness regarding the climate models and climate processes like climate systems, carbon cycle, greenhouse gases, and other anthropological influences on climate but has become a key literacy skill in the present times. Today, Climate Literacy incorporates the understanding of scientific terminologies and their impact, recognizing the vulnerabilities and risks, formulating and implementing solutions, critical thinking for conscientious behaviour, effective environmental communication, behaviour change, and interlinking the disciplines for holistic research. Climate Literacy has moved beyond the domain of science to a more comprehensive and inclusive area that includes socio-political factors, policy making, geo-climatic situations, strategic and design thinking, and behavioral economics. It is now viewed as a structured and holistic framework with social, ethical, and behavioral aspects. However, the educators are often faced with a complex situation i.e. to explain climate change and its disastrous impact to those who are not facing the brunt of the human-induced challenge, and induce behaviour changes and conscious decision making. Thus, the research aims to understand whether Smart Education Tools i.e. Virtual Reality and Augmented Reality can aid in imparting Climate Literacy more effectively and comprehensively. Augmented Reality (AR) and Virtual Reality (VR) technologies have emerged as powerful tools to create immersive, engaging, and emotionally resonant experiences that transform climate education from passive learning into experiential understanding. The study would aim to examine the learning outcomes of the environmental education imparted through the stimulated and immersive experiences created through Virtual and Augmented Reality. It would draw out the best practices for inculcating Climate Literacy through a literature review. The study would have a special focus on the Global South. Literature Review would include the published research from 2015 to 2025. It would employ strategic keywords for conducting the



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research from the existing important databases like Scopus, JSTOR, Google Scholar, and Web of Science. The study will clearly define and integrate the inclusion and exclusion criteria of the literature. The study aims to bring out the best pedagogical practices for imparting Climate Literacy which is a crucial component of the Sustainable Development Goals. Climate Literacy is associated with both Sustainable Development Goal 13: Climate Action and Sustainable Development Goal 4: Quality Education.

Keywords: Climate Literacy, Smart Education Tools, Virtual Reality, Augmented Reality, Sustainable Development Goals



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UN SDGs in the Global South: Incorporating Sustainability in Film Education

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Abstract

With India and many other global education systems embracing the United Nations (UN) Sustainable Development Goals (SDGs), the field of cinema studies continues to remain distant to this phenomenon. Existing reforms do talk about education in STEM disciplines but concentration on cinema studies is limited. This is a matter of concern as cinema gradually increases its influence over the world and the Global South. In contemporary times when sustainability literate people can contribute immensely to creative industries like cinema and media, filling this blind spot in the curriculum can help in producing industry ready graduates. Cinema studies remains a very unexplored site for integrating sustainability and climate concerns into the curricula. Involving this into the pedagogical patterns of institutes will benefit India and such models can be replicated in the bigger realm of South East Asia as well. This study has adopted a mixed methods approach by studying the existing cinema studies curriculum in institutes, analysing their pedagogical interventions and combining that with open ended interviews of educators. The study aims to address the gap between its findings and that of sustainability literacy among students. That being said, its findings have largely confined the usage of the term 'sustainability' to mere tokenism. This study suggests that aligning cinema studies with UN SDGs can make students much more than creatively equipped. Such an alignment has the capacity to embark upon sustainability literacy and ecological literacy which further extends into producing socially responsible film graduates. This is important because it will reflect in the storytelling of the filmmakers and contribute towards a better economy. The study argues for a shift in the curriculum design of cinema education in institutes wherein sustainability is not confined to a mere optional addition to the curricula, rather it is treated as a foundational subject that is taught to students in various capacities. These insights can also lead to partnerships between film schools of various countries that can strengthen the global south in hindsight.

As a part of an introductory phase to this research, it has been confined to studying the pedagogical interventions and curricula of Indian film schools only. The study will be further extended into other countries after working on any loopholes and shortcomings that may arise in the pilot study of this phase. The larger agenda of such a phased research is to understand



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the different education systems that contribute towards the successful fulfilling of the UN Sustainable Development Goal of quality education.

JEL classification: I 23, L 82,

Keywords: Higher Education, India, Cinema Studies, Pedagogy



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Exploring the Impact of Green Banking Perception and Digital Transformation on Bank Sustainability: A Green Finance Mediation Approach

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Abstract

This study aims to analyze the influence of green banking practices and digital transformation on bank sustainability performance in Indonesia, with the mediating role of green finance. The green banking practices examined include five dimensions: employee-related practices, customer-related practices, top management-related practices, operational practices, and policy-related practices. This study using a quantitative approach with Partial Least Squares-Structural Equation Modeling analysis on data from the banking sector in Indonesia. The results indicate that all dimensions of green banking have a positive influence on green finance and bank sustainability performance, except for employee-related practices on green finance, customer-related practices and policy-related practices on bank sustainability performance, and employee-related practices mediated by green finance on bank sustainability performance. Furthermore, digital transformation has been proven to contribute significantly to improving bank sustainability performance. Green finance acts as a mediator that strengthens the relationship between green banking practices and bank sustainability performance. These findings emphasize the importance of integrating environmentally friendly practices and digital transformation into banking operational strategies to support the sustainable development agenda.

Keywords: bank sustainability performance, digital transformation, green banking practices, green finance



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Does the Renewable Energy and Green Investment Affect Carbon Emissions in the Indonesian Mining Industry?

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Abstract

This study aims to analyze the influence of renewable energy (CRE), non-renewable energy (CNRE), and green investment (GI) on carbon emissions (CE) in Indonesia's mining sector. Data were collected from the sustainability and annual reports of 29 mining companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. The analysis employed panel data regression with a Random Effects model to examine the relationships between variables, including control variables such as firm age (AGE) and leverage (LEV). The results indicate that renewable energy consumption measured in gigajoules (GJ) has a significant negative effect on carbon emissions, reducing them, whereas renewable energy consumption expressed as a percentage surprisingly shows a positive effect, increasing carbon emissions. Meanwhile, non-renewable energy consumption (both in GJ and percentage terms) significantly raises carbon emissions. Green investment (GI) does not exhibit a significant impact, suggesting its allocation has not been effective in reducing emissions. Control variables like firm age and leverage also negatively affect carbon emissions. This study emphasizes the importance of a more efficient transition to renewable energy and targeted green investments to support Sustainable Development Goals (SDGs), particularly SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action). Policies promoting low-carbon technology adoption and standardized emission reporting are needed to ensure environmental accountability in the mining sector. Additionally, the study recommends that stakeholders strengthen regulations and incentives to accelerate the clean energy transition in Indonesia's mining industry. The findings are expected to serve as a reference for policymakers, industry practitioners, and academics in formulating energy transition and sustainability strategies for Indonesia's mining sector.

Keywords: Carbon Emissions, Renewable Energy Consumption, Non-Renewable Energy Consumption, Green Investment



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Green low-cost adsorbent for removal of Lead (Pb) ion in water to support Clean Water and Sanitation (SDGs 6)

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Abstract

*Lead (Pb) is a very poisonous heavy metal ion that adversely affects both the environment and human health. The presence of Pb ions in the environment often results from the disposal of industrial waste and landfills. This work aims to examine the efficacy of a low-cost adsorbent derived from citric acid-modified Ketapang leaves (*Terminalia catappa*) in the removal of lead ions from water. The adsorption procedure was performed in a batch system, varying the adsorbent dosage, solution pH, contact duration, and starting lead ion concentration. The SEM and FTIR spectra were employed to analyze the structure and functional groups of the adsorbent materials. The Langmuir and Freundlich adsorption models were employed to determine the adsorption isotherm of various adsorbent materials. The study's results indicated that the optimal conditions were an adsorbent dosage of 100 mg, a pH range of 3 to 7, and a contact period of 30 minutes. The adsorbent conformed to both Freundlich and Langmuir isotherm models, with the adsorption capacities of raw and activated adsorbents being 17.27 mg/g and 18.52 mg/g, respectively. The presence of functional groups in adsorbent materials, such as carboxyl and hydroxyl, plays a crucial role in lead removal. Due to its high adsorption capacity, Ketapang Leaves has potential as a cost-effective adsorbent for the removal of heavy metal ions from water in the near future and contribute for Sustainable Development Goals (SDGs) in Clean Water and sanitation.*

Keywords: adsorption, lead, low-cost adsorbent, water contamination.



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Leveraging AI for the Real-Time Environmental Risk Assessments and Resource Optimization: Smart City Models and Metro Locations, India

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Abstract

The pace of urbanization as witnessed in India, especially in the metro cities (Delhi, Kolkata, Mumbai and Bengaluru) pose a formidable challenge to the overall process of sustainable development. Concerns such as resource scarcity, climate vulnerability and environmental degradation are some of the primary concerns. Interestingly, with the advancement in the technology of Artificial Intelligence (AI), a new paradigm of predictive sustainability has emerged. The paper illuminates upon the fact as to how AI is being leveraged to anticipate environmental risks and resource optimization under the smart city models across the metro cities in India. It can be observed that the smart city models utilize machine learning, neural networks and real time sensor data to understand the challenges of complex urban systems, forecast sustainability threats such as air pollution, water scarcity and heat waves, etc. The focus is to understand the process through which the AI is being integrated to ensure both the phenomena of technological determinism and social construction of technology can be accurately applied in the case of data-driven sustainability interventions under predictive sustainability.

Further, the study investigates the process of deployment of AI-based environmental management tools and its impact on improving the sustainability indicators such as energy efficiency, carbon emissions, waste reduction and urban resilience. The paper also focuses on understanding how AI has helped in creating predictive urban simulators and decision-support systems that can help in empowering the local governance across the metro-cities. The paper also aims to understand whether the AI challenges of algorithm bias, data privacy and digital ethical governance poses any fundamental risks with respect to the already existing structural problem of digital divide and digital inequality in India. Through critically engaging with the notion of predictive sustainability and its related frameworks, the paper aims to provide a reference as to how AI can be used as a sustainability tool for both social and technological transformation and development. The paper aims to utilize a qualitative and exploratory approach in understanding the paradigm of predictive sustainability through the use of case-studies of metro cities in India. Further, it focuses on thematic analysis for identifying the



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patterns of AI integration across metro cities in understanding their approach to sustainable development as well as challenges of exclusion, AI bias and surveillance.

JEL classification: Z0 (Special Topic) (Interdisciplinary)

Keywords: Predictive Sustainability, AI, Smart City Model, Urban Governance, Digital Transformation, Sustainable Development.



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Digital Transformation and Sustainability: Examining Delhi's Social Engagements through Social Media (2020–2025)

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Abstract

In the past decade, the convergence of digital transformation and sustainability has redefined how urban societies organize, mobilize, and pursue collective goals. Delhi, as India's capital and one of the most socially diverse metropolitan regions, has become a critical site for studying this intersection. This paper examines how digital platforms—particularly social media are facilitating sustainable practices, community participation, and civic engagement in Delhi between 2020 and 2025. The study argues that digital transformation is not limited to technological adoption but extends to a cultural and social restructuring of participatory governance and sustainable urban development. The COVID-19 pandemic accelerated the use of social media in Delhi for community-based initiatives such as food distribution, healthcare information sharing, and local crowdfunding for sustainability-oriented projects. Platforms like Twitter (now X), Instagram, and WhatsApp groups have emerged as catalysts for grassroots action, enabling citizen-led sustainability campaigns such as waste segregation drives, eco-friendly festivals, and awareness programs on air pollution and water conservation. More recently, digital campaigns in Delhi have amplified voices around sustainable mobility (cycling, electric vehicles, and pedestrian-friendly urban design), renewable energy adoption, and climate justice. Through digital storytelling, hashtag activism, and online petitions, social media has transformed the way citizens interact with policymakers, NGOs, and local governance bodies.

The significance of these engagements lies in their ability to bridge traditional governance gaps by fostering inclusivity, transparency, and accountability. However, challenges such as digital inequality, misinformation, and performative activism complicate the effectiveness of social media-led sustainability efforts. This study highlights that while digital transformation democratizes participation, sustained impact depends on institutional support, policy integration, and digital literacy. The research employs a mixed-methods approach combining both qualitative and quantitative techniques. Content Analysis: A systematic study of 200 social media campaigns and digital posts (2020–2025) related to sustainability in Delhi, focusing on



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themes such as environment, mobility, waste management, and climate action. Hashtag trends (#DelhiCleanAir, #SwitchToEV, #EcoFriendlyDelhi) are analyzed for reach, frequency, and impact. Case Studies: Three prominent Delhi-based digital sustainability movements—such as anti-pollution advocacy, plastic reduction campaigns, and youth-led climate strikes—are selected for in-depth examination. Surveys and Interviews: Primary data is collected through online surveys targeting 300 Delhi residents aged 18–45, complemented by semi-structured interviews with community leaders, NGO representatives, and digital campaign organizers to assess public perception and engagement. Comparative Policy Review: A review of Delhi government's sustainability policies and digital outreach initiatives is conducted to evaluate the alignment between institutional communication and citizen-driven movements. This methodological triangulation ensures a comprehensive understanding of how digital transformation shapes sustainability-oriented social engagements in Delhi. The study contributes to ongoing debates on the role of digitalization in sustainable urban futures. It positions Delhi as a living laboratory where social media acts as both a tool of empowerment and a mirror of socio-political challenges. The findings aim to inform policymakers, urban planners, and civil society organizations about harnessing digital ecosystems for long-term sustainable development while addressing gaps in accessibility, inclusivity, and accountability.

JEL classification: O33, Q01, H75

Keywords: Digital Transformation, Sustainability, Social Media, Civic Engagement, Urban Governance



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From Transition-Era Migration to Contemporary Mobility: The Changing Characteristics of Slovak Return Migrants

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Abstract

The paper applies a mixed-methods approach to the study of Slovak return migrants in order to identify their demographic, socio-economic, family, geographic, and migration-related characteristics, with particular attention to cohort differences. The empirical evidence combines Slovak EU-SILC cross-sectional data for 2022–2023, a dedicated survey of 337 adult return migrants conducted in 2025, and 25 in-depth interviews with Slovak returnees.

The findings portray returnees as a heterogeneous but selectively constituted group. Compared with stayers in the EU-SILC data, returnees are more strongly concentrated between the ages of 30 and 55 and are more likely to have completed tertiary education. In the dedicated survey, returnees are disproportionately represented among people originating from Eastern Slovakia and selected northern and western regions, particularly Prešov, Košice, and Trenčín. Their parents are also more highly educated than those of stayers: most returnees come from families in which at least one parent completed upper-secondary or post-secondary education, while the proportion of respondents with tertiary-educated parents is also higher. At the same time, returnees frequently originate from families with middle or below-middle levels of well-being. This indicates that educational advantage and economic constraints may coexist within the same family background and jointly shape the propensity to migrate.

Migration commonly begins in early adulthood. Most interview participants left Slovakia between the ages of 18 and 22, while the survey indicates that the first migration experience usually occurs before age 30. Educational migration was especially prominent in the qualitative sample, where 56% of respondents initially left Slovakia to study. By contrast, employment was the principal reason for migration in the larger survey. Migration was predominantly intra-European, with the Czech Republic emerging as the leading destination. Most survey respondents migrated independently, although more than one-quarter moved abroad with a partner or another family member. Employment during migration was nearly universal, but the correspondence between respondents' qualifications and their jobs, as well as the quality and conditions of employment, varied considerably.

The clearest cohort differences are associated with the historical expansion of international mobility opportunities. Respondents who emigrated after Slovakia's accession to the European Union in 2004 overwhelmingly chose European countries as their first destinations, whereas



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those who migrated before 2004 followed more geographically diverse routes. Members of the oldest cohort faced a more restricted set of opportunities during their prime migration years because these years preceded EU accession and the subsequent liberalization of intra-European mobility. Some interview participants who left Slovakia before full access to European labour markets also reported working without a regular employment status or under more insecure arrangements in other European countries.

The quantitative and qualitative evidence further suggests that members of older cohorts migrated predominantly for employment, whereas younger cohorts were more likely to begin their migration trajectories through education. This difference reflects not only changing individual aspirations but also the growing accessibility of foreign universities, institutionalized student mobility, and European labour markets. Despite these distinctions, the analysis provides little evidence of fundamentally different demographic or socio-economic profiles across generations of Slovak return migrants. Overall, the observed cohort differences appear to be driven less by substantial changes in migrants' personal characteristics than by transformations in Slovakia's institutional, political, and economic position in Europe and the wider world. EU accession, labour-market liberalization, expanding educational mobility, and changing legal opportunities altered how, where, and for what reasons Slovaks migrated, while the underlying social and demographic profiles of successive migrant generations remained comparatively similar.

JEL classification: F22, J61, R23

Keywords: migration policy, reintegration, returnee, EU accession, Slovakia.



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Enabling Sustainable Startups Through Social Media: A Study of Youth Entrepreneurs in India

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Abstract

India regarded as youth driven nation with demographic dividend of over 65% of population under the age of 35. This youthful population is powerful force of innovation, economic growth and churns employment through youth-led startups. Initiatives by government of India such as Startup India and university-based incubation centres motivates the young minds to foster entrepreneurial ability. Simultaneously, India's rapidly increasing digital market with 491 million active social media users offers endless opportunities for visibility, networks and outreach. Inspite for these crucial developments, there is gap between the integration of sustainability into startups along with the strategic use of social media to support and promote these values. The tries to address the gap by studying the intersection of youth entrepreneurs, digital media and sustainability. The research objectives are to investigate how young entrepreneurs in India leverages social media platforms to encourage sustainable business practices, social media strategies and how sustainability can be meaningfully communication. The study also analysis the challenges faced by the young entrepreneurs in aligning their ventures with sustainability and also being socially responsible. The study also determines the role of media literacy in enhancing authenticity and effectiveness of sustainable narratives in the digital world.

The research adopts a mixed method approach, by combining both qualitative and quantitative methodologies. The quantitative method comprises a survey with questionnaire as tool conducted with young entrepreneurs across India and particularly the young entrepreneurs in the university incubator and registered under Startup India. The survey explores patterns of social media usage, sustainability communication, digital outreach strategies, and audience engagement. Platforms such as Instagram, LinkedIn, X (formerly Twitter), and YouTube are closely examined in terms of their utility for branding, storytelling, and sustainability advocacy. The qualitative component of the study adopts a case study approach, focusing on Udmodaya, the University of Delhi's incubation centre. Udmodaya plays a pivotal role in nurturing innovation through a supportive ecosystem that facilitates ideation, collaboration, and entrepreneurial growth. Through semi-structured interviews with the CEO, startup founders,



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mentors, and incubation managers, the study explores how sustainability values are instilled, practiced, and communicated within both institutional frameworks and digital environments.

The findings reveal a strong correlation between strategic social media use and entrepreneurial visibility, outreach, and growth. Social media serves as a cost-effective and accessible tool that not only enables startups to market their products and services but also helps in building communities, attracting investors, and raising awareness about sustainability issues. Successful sustainability communication is anchored in transparent storytelling, visually engaging content, consistent community engagement, and a genuine commitment to environmental and social impact—factors that contribute to long-term trust and credibility.

However, the study also uncovers several persistent challenges. A significant number of youth entrepreneurs lack a nuanced understanding of sustainability and how it translates into practical business terms. The study divulges a gap in media literacy specially strategic content creation, digital communication ethics and data-driven engagement with the audience. The media literacy gap hinder the ability to communicate effectively, authentically and effectively. The Media literacy helps in identifying the algorithms driven platforms like Instagram, YouTube, which tends to favour the sensational content at the expense of meaningful and impact driven storytelling. The qualitative data analysis give insights into mentorship models, strategies related to content, specific platforms and the complexity of balancing entrepreneurial goals with sustainable development. The university incubator, Udmodaya sets a good example on how institutional support can play an important role in shaping sustainability orientation along with digital communication practices of youth-led startups. Despite facing the challenges, encouraging trends are emerging. The young startups are adopting eco-friendly practices, ethically sourced methods and community initiatives. These young startups leverages digital formats such as vlogs, live sessions, reels, posts for meaningful engagement and build awareness. Some strategic alliances with NGOs and influencers have proven an effective marketing strategy.

The study concludes, laying the importance of social media holding immense potential to advance youth-led startups for sustainable development in India. It can be achieved through strategic communication, enhanced media literacy skills and robust institutional support for sustainability. As India is a youth country and envisions the Viksit Bharat@2047 which involves inclusive and sustainable development, achievable by empowering young entrepreneurs who are equipped with digital skills, entrepreneurial ability and sustainability through tools and narratives. The research will be beneficial for the policy makers and government institution to expand the scope in public schemes like StartUp India and Atal Innovation Mission inclusive of sustainability benchmark and environmental initiatives. These will not merely benefit the individual entrepreneurs but economy at large in robust nation building.

JEL classification: three, JEL codes, maximum, example: E 44

Keywords: Youth Entrepreneurship, Sustainable Startups, Social Media Strategy, Digital Innovation, Startup India, Media Literacy, Sustainability Communication



Understanding AI-Generated Content in Social Networking Sites: A Study of Platform-Specific User Engagement

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Abstract

With the rapid integration of AI in social networking sites, the consumer consumption pattern has changed drastically. Whether it is audio-based AIGC, video-based AIGC, image-based AIGC, text-based AIGC, or platform-specific AIGC based on AI recommendations, the end users now consume AI-generated content in varied forms, without even realizing it. This transition can either be considered as a bane or boon, both as far as digital engagement is concerned. While there are a lot of studies emerging that focus on technical capabilities of AI in the social media industry, still there are a lot of stones unturned when it comes to analysing the audience engagement with AI-generated content across different platforms. This study focuses on the specific type of content that different platforms offer. To fill the gap, this research paper focuses on assessing the awareness of users of social networking sites of tools for AI-generated content. The study not only aims to categorise the types of AI-generated content, but also to identify the preferences of users along with their perceptions related to the usefulness of such content and its authenticity. For this, the researcher uses a structured questionnaire to collect data from youth and adults aged between 18-35 years as they are active users of platforms like Instagram, X, YouTube, etc. Through closed-ended multiple-choice-based questions, the researcher tries to understand the user's attitude towards AI-generated content on social networking sites, the engagement, the content preference for different platforms, and so on. Through the data collection (ongoing), platform-specific trends have been explored. It has been found through the preliminary findings that AI avatars, filters, etc., make Instagram the primary platform associated with video-based AI-generated content. However, where LinkedIn is concerned, text-based AI-generated content has been witnessed as prime usage for the users. Similar is the case with X, as it has short AI-generated text, which can either be a summary of the news created with AI tools or tweets. Facebook and YouTube showed recommendations generated by AI. As people start liking or interacting with a certain type of content on social networking sites, they tend to see similar content more based on AI recommendations. Apart from this, the study also explores user perception of AIGC in social networking sites. Initial responses indicate that users prefer entertaining content. But they doubt the authenticity if the content seems commercial or lacks data. Hence, it states that the AI recommendations or features of a particular platform create an impact on user engagement



for AI-generated content. The anticipated results of the study include differentiation in the type of AI-generated content on SNS, user preference of the platforms, and analysis of the factors that affect user preferences. This study is important not only for academic purposes but also to gain deeper insights into digital sustainability. With growing content, there are growing concerns as well with reference to AIGC on SNS. Unethical issues like deepfakes, misinformation lead to the manipulation of opinions, which calls for ethical guidelines. The study focuses on providing dependable solutions to the issues.

JEL classification: D83, L86, O33

Keywords: AI-generated content, social networking sites, digital sustainability, user engagement



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m-Apps Customer Engagement to Continuance Intention Through the S-O-R Model

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Abstract

The purpose of this study is to address the chasm in the technology adoption theory of mobile applications so that not only innovators and early adopters embrace the service but also the pragmatists, the late majority, and laggards, who are three big groups of users. m-Apps have been a daily-tools in current cellular communication uses. Based on characteristics of usage the research approach in m-Apps functional categories is shortened in 10 functional categories only; while iOS has 24 and Android has 33 categories in 2023. Yet, this grouping still open for better research categorization. This research explains how the common marketing theories used in this study are congruent to be applied to mobile app instances before the phenomena emerged in 2010 and surged in the 2020s. Over more than 13 marketing theories concerning digital marketing, this research selected prominent relevant marketing theories related to m-Apps and grouping those into one integrated theory, named as m-App SOR model. Afterwards, the conceptual framework is crafted. It consists of mutually exclusive variables within the umbrella of Stimulus Organism Response Model.

This research dissects from a theoretical and empirical perspective that academicians and marketers need to put exertions into privacy concerns and self-efficacy, besides fostering customer equity, customer engagement, and security concerns for any procreated mobile apps to acquire better acceptance by many targeted customers. The study exhibited that customer equity was the primary cause of app continuance intention in digitalization, followed by mobile app customer engagement and security concerns. At the same time, privacy concerns and self-efficacy are proven to make no significant contribution. The comprehensively compiled m-Apps SOR (MASOR) Model -as part of novelty of this research- is suggested to integrate marketing theories on mobile apps to facilitate future research as an extension of current literature in the SOR model and an approach in m-Apps studies and constructions.

JEL classification:M31, M210, O330, Y40

Keywords: Mobile Apps Customer Engagement, Customer Equity, Risk Perception, Self-efficacy, Continuance Intention



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EU Asylum Law, Migration, and Social Sustainability: Building Inclusive Futures

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Abstract

This abstract explores the critical, yet often overlooked, relationship between European Union asylum and immigration law and the achievement of social sustainability. In an era marked by increasing global mobility and complex humanitarian challenges, the effective governance of migration is paramount not only for human rights but also for the long-term social cohesion and resilience of host societies. While sustainability discourse frequently emphasizes environmental and economic dimensions, this paper argues that social sustainability – characterized by equity, inclusivity, and well-being for all members of a community – is fundamentally impacted by how states and supranational bodies, particularly the EU, manage human movement and integration. The European Union's legal framework for asylum and immigration, including the Common European Asylum System (CEAS) and various integration policies, significantly shapes the lived experiences of migrants and refugees. This framework dictates access to rights, services, and opportunities, directly influencing their capacity for self-sufficiency and participation in society. Challenges in this integration, such as prolonged asylum procedures, limited access to labor markets, and social exclusion, can create vulnerabilities for migrant populations and generate tensions within host communities, thereby undermining social sustainability. Conversely, well-designed and human-centered legal and policy approaches can foster inclusive environments where both newcomers and existing residents thrive, contributing to a more robust and equitable society. This paper will analyze key provisions of EU asylum and immigration law, examining their practical implications for social integration and cohesion across Member States. It will draw on socio-legal insights to highlight instances where legal frameworks either impede or facilitate sustainable social outcomes. Furthermore, it will explore innovative policy and management strategies that leverage social science understanding to enhance the integration process, promoting mutual respect, economic contribution, and cultural exchange. By focusing on the social dimension of sustainability, the paper aims to provide actionable insights for policymakers and practitioners, advocating for legal and governance reforms that prioritize inclusion as a cornerstone for building truly sustainable and resilient European futures.



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JEL classification: F22 K33 Z13

Keywords: EU Law, Asylum, Immigration, Migration, Social Sustainability



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Challenges in Integrating Sustainability into Higher Education Curricula in the UK

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Abstract

This paper looks at the challenges faced when trying to put sustainability into university teaching in the United Kingdom. Many people agree that sustainability education is very important now. It helps students understand about environmental problems, social fairness, and economic growth that lasts a long time. Universities in the UK want to teach students to be responsible citizens and workers who can help make the world more sustainable. But, doing this is not easy. There are many challenges that stop universities from fully putting sustainability into all their courses.

One main problem is how the curriculum is designed. Sometimes, it is hard to change old courses to add new sustainability topics. Teachers might not know how to teach about sustainability in their own subjects, like business or engineering. They might not have enough training or resources to do this well. Also, there can be a lack of clear rules or guidelines from the government or higher education bodies about what sustainability education should look like. This means different universities do different things, and there is no common way to teach it. It makes it difficult for all students to get the same level of understanding about sustainability.

Another big challenge is about money and resources. Universities need money to train teachers, buy new teaching materials, and make new courses that focus on sustainability. Sometimes, there is not enough money for these things, especially when universities have other financial pressures. Also, it can be hard to get all parts of the university to work together. Sustainability is not just one subject; it touches many different areas. So, different departments, like science, arts, and business, need to work together. But, sometimes they work separately, which makes it hard to have a full, connected approach to sustainability education.

Furthermore, there is a challenge with how students see sustainability. Some students might think it is only for certain subjects, like environmental science, and not for their own studies. We need to show all students why sustainability is important for every job and every part of life. We also need to think about how to measure if students are learning about sustainability well. It is hard to know if the teaching is really making a difference in how students think and act. This paper will discuss these problems in detail. It will use examples from UK universities to show these challenges clearly. The paper will also suggest some ways to overcome these



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problems, so that sustainability education can be better in UK higher education. We hope this will help universities to make stronger plans for the future.

JEL classification: I23, Q56, O35

Keywords: Sustainability, Higher Education, Curriculum, UK, Challenges



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Institutional dynamics and governance structures in shaping CSR, social entrepreneurship, and private equity investment

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Abstract

This research investigates the influence of governance structures and institutional dynamics on corporate social responsibility (CSR) and social entrepreneurship disclosures in Saudi Arabia. The context of this study is framed within the country's Vision 2030 initiative, which aims to diversify its economy and increase its global competitiveness. While CSR and social entrepreneurship practices have been extensively explored in Western contexts, there remains limited research on how these practices evolve in emerging markets, particularly in non-Western countries like Saudi Arabia. This study contributes to bridging this gap by exploring how institutional and governance factors shape CSR and social entrepreneurship in a developing market.



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To understand the dynamics of CSR in Saudi Arabia, this study analyzes a sample of 108 non-financial companies listed on the Saudi Stock Exchange (Tadawul), utilizing data from 324 annual reports spanning from 2017 to 2019. The study applies Legitimacy Theory to examine how organizations in Saudi Arabia adjust their CSR disclosures to align with societal expectations and gain legitimacy in the eyes of stakeholders, particularly in light of the shifting regulatory landscape under Vision 2030. Legitimacy Theory postulates that companies are under constant pressure to align with the social values and norms of their environment, thus ensuring their continued acceptance and survival.

The research findings reveal significant insights into the role of governance structures in shaping CSR and social entrepreneurship practices. Specifically, it identifies key governance characteristics such as board size, board independence, director experience, board diversity, and CEO financial education as crucial determinants of CSR disclosure levels. The results indicate that larger boards and directors with substantial industry-specific experience are more likely to promote transparency in CSR and social entrepreneurship disclosures. This suggests that companies with boards possessing diverse expertise and broader perspectives are better equipped to understand and respond to societal pressures for greater corporate responsibility.

In particular, the study highlights that board size is positively correlated with the extent of CSR disclosures, as larger boards provide a more comprehensive range of expertise and viewpoints, leading to better governance and CSR oversight. This is consistent with findings in previous studies that have suggested a positive relationship between board size and CSR performance. Furthermore, the experience of board members, particularly those with industry-specific knowledge, is shown to enhance CSR and social entrepreneurship disclosures. The presence of directors with experience in environmental, social, and governance (ESG) matters appears to drive companies to adopt more comprehensive and transparent CSR practices.

However, the study also reveals that certain governance factors, such as board independence and CEO financial education, do not significantly impact CSR and social entrepreneurship disclosures in the Saudi context. Interestingly, the presence of independent directors, who are generally expected to prioritize transparency and corporate accountability, did not show a positive effect on CSR disclosures. This finding suggests that the role of independent directors in non-regulated markets like Saudi Arabia may be less influential than expected, possibly due to the voluntary nature of CSR reporting in the country at the time of the study. Similarly, despite expectations that CEOs with financial education would promote CSR and social entrepreneurship through better strategic decision-making, no significant relationship was found between CEO financial education and CSR disclosure. This may reflect a short-term focus on financial outcomes rather than long-term social and environmental considerations, particularly in markets where CSR is not legally mandated.

The study's methodology relies on content analysis of annual reports and sustainability disclosures, using the Global Reporting Initiative (GRI) guidelines to assess CSR and social entrepreneurship disclosure levels. This approach ensures that the analysis remains consistent with international reporting standards while also accounting for the unique institutional context of Saudi Arabia, where CSR practices are evolving but still remain largely voluntary.



The study also considers the implications of Saudi Arabia's Vision 2030, which encourages the private sector to adopt sustainable practices and increase corporate transparency. This national vision is a significant driver for companies to align their governance and CSR practices with global standards.

The implications of these findings are far-reaching. For policymakers, the research emphasizes the importance of developing regulations that encourage CSR disclosures while aligning them with global standards. By strengthening the institutional framework around CSR, Saudi Arabia can further incentivize companies to adopt sustainable practices and increase transparency in their operations. For business leaders, the study underscores the importance of fostering governance structures that prioritize CSR, particularly through the recruitment of experienced directors who can bring expertise in sustainability and CSR practices. Furthermore, the findings suggest that companies should focus on the quality of their CSR disclosures rather than the frequency of board meetings or the presence of independent directors alone.

In terms of academic contributions, this research extends the application of Legitimacy Theory to an emerging market context. It provides a more nuanced understanding of how companies in non-Western markets align their CSR practices with societal expectations despite the absence of strict regulatory mandates. The study also highlights the need for future research to explore the evolving role of governance structures in CSR and social entrepreneurship in emerging markets, especially as regulatory frameworks continue to mature.

JEL classification: E44, M14, M21

Keywords: Corporate Social Responsibility, Social Entrepreneurship, Governance Structures, Saudi Arabia, Legitimacy Theory



Harnessing Digital Transformation to Advance ESG Performance in the Healthcare Sector: A Strategic Pathway Toward Sustainable Development

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Abstract

Digital transformation is no longer an optional upgrade in healthcare, it is a structural force reshaping how hospitals deliver care, govern risk, and report sustainability. From artificial intelligence to blockchain, these technologies are now embedded in clinical workflows, administrative systems, and patient engagement protocols. Hospitals increasingly rely on digital platforms to monitor chronic conditions remotely, automate compliance reporting, and optimize real-time decision-making. While these shifts have been examined through the lenses of operational efficiency, cost containment, and clinical outcomes, their broader implications for environmental, social, and governance (ESG) performance remain insufficiently explored.

Healthcare systems are among the most resource-intensive institutions globally. They consume vast amounts of energy, generate significant waste, and play a critical role in shaping social equity and public trust. As global expectations around sustainability and corporate responsibility intensify, healthcare organizations face pressures not only to deliver care



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effectively but also to demonstrate accountability on ESG metrics. Although many hospitals have invested in digital tools, few studies have examined whether, and how, these investments contribute meaningfully to ESG outcomes. The literature remains fragmented: most analyses focus on isolated technologies or treat ESG dimensions as peripheral side effects. Few adopt a long-term, system-level perspective capable of revealing structural patterns over time.

This paper addresses that gap by reframing ESG performance as a multidimensional outcome of digital transformation in healthcare. It conceptualizes digital systems not merely as technological upgrades but as strategic assets whose effects are mediated by institutional configuration, stakeholder governance, and external policy environments. Anchored in the Technology–Organization–Environment (TOE) framework, the study theorizes digital transformation as an embedded process shaped by organizational readiness, stakeholder governance, and environmental pressures, with ESG outcomes emerging from this interaction.

This leads to the central research question:

To what extent does digital transformation reshape ESG performance trajectories within institutional healthcare systems?

To investigate this relationship, the study applies a quantitative panel design using data from 98 publicly listed hospital operators across OECD member countries, covering the period from 2015 to 2022. These entities were selected based on consistent ESG reporting and sustained digital innovation disclosure. The timeframe reflects the most recent years with complete ESG and digital narrative data are available across the majority of firms, enabling pre- and post-pandemic digitalization effects to be assessed without data right-censoring.

All variables are drawn from Refinitiv Eikon, which offers longitudinal, standardized metrics on ESG scores, carbon emissions, board composition, workforce practices, and digital investments. ESG performance is measured using Refinitiv's composite ESG score, capturing the environmental, social, and governance pillars. Digital transformation is operationalized through a weighted keyword frequency index, constructed via narrative analytics from annual reports and integrated disclosures. Control variables include firm size, revenue per bed, geographic exposure, regulatory environment, and institutional ownership.

The analysis employs fixed-effects panel regression with robust standard errors and time dummies. This model captures within-firm variation over time while controlling for time-invariant heterogeneity and global policy shifts. Interaction terms test how governance quality and regulatory stringency influence the strength of digital effects on ESG performance.

Results demonstrate a statistically significant and conceptually meaningful relationship: digital transformation, when implemented consistently and supported by institutional capacity, enhances ESG performance across its three pillars. Hospitals with mature digital infrastructures exhibit improved environmental tracking, lower emissions intensity, and more sustainable procurement practices. Social performance rises in systems that deploy telehealth and mobile platforms to extend care access and improve service equity. Governance outcomes strengthen where blockchain, risk analytics, and automated audit trails are embedded, particularly in jurisdictions with rigorous data protection and disclosure mandates.



These effects are non-linear and context dependent. Findings reveal that digital maturity interacts with governance quality: in highly governed organizations, digital tools amplify ESG outcomes beyond what governance or technology alone would produce. By contrast, in fragmented or weakly regulated settings, even sizable digital investments yield limited ESG returns, highlighting the importance of organizational alignment, absorptive capacity, and strategic integration.

This research extends the TOE framework by positioning ESG performance as a structured outcome of digital transformation within complex institutional environments. It offers a novel methodological contribution by employing longitudinal narrative analytics to quantify digital transformation in a consistent, scalable manner, an approach that can be adapted across industries. The study bridges a gap between digital strategy, sustainability scholarship, and healthcare systems research, providing empirical clarity on where and how digital investments deliver sustainability value.

The findings confirm that digital transformation is not a neutral input but a directional force reshaping ESG trajectories in healthcare systems, provided it is embedded within coherent governance structures and policy environments. These insights are relevant for scholars refining the TOE model, policymakers designing ESG frameworks, and healthcare leaders aligning digital investments with long-term sustainability goals. Ultimately, the study positions digital transformation not as a discrete intervention but as a critical lever for achieving accountable, equitable, and environmentally responsible healthcare delivery.

JEL classification: I18, M15, Q56

Keywords: Digital Transformation, ESG performance, Healthcare Systems, Sustainability Analytics, Institutional Readiness



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Digital Engagement and Ecosystem Inequalities in Vietnamese Pottery Villages

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Abstract

This research project investigates how craft-sector entrepreneurs in Vietnam, particularly those drawn from historically marginalised communities, build organisational resilience by adopting digital technologies and leveraging resources embedded in entrepreneurial ecosystems. Although the Vietnamese government has spent the past decade championing Industry 4.0 and launching sweeping programmes to stimulate e-commerce, cloud services, and cashless payments, traditional craft villages remain peripheral to the digital economy. Persistent barriers—limited broadband coverage, fragmented logistics, and language mismatches—underscore an urgent need for a more inclusive, context-sensitive approach to digitalisation. By focusing on pottery, one of Vietnam's most symbolically charged heritage crafts and a sector heavily exposed to both global design trends and volatile demand, the study illuminates the complex interplay among cultural identity, market pressures, and technological change.

Employing a comparative case-study design, the project juxtaposes two emblematic pottery villages with sharply contrasting socio-technical profiles. Bat Trang, an urban cluster on the southeastern fringe of Hanoi dominated by the majority Kinh population, has enthusiastically embraced e-commerce storefronts, livestream auctions on TikTok, and immersive virtual



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showrooms. Bau Truc, a suburban settlement in Ninh Thuận province inhabited primarily by the ethnic Cham minority, remains digitally peripheral, relying on face-to-face sales, kinship-based distribution, and intermittent Facebook promotion. This purposeful contrast enables the research to trace how differential levels of digital engagement and ecosystem density translate into divergent patterns of small- and medium-sized enterprise resilience when confronted with supply-chain disruptions, demand shocks, or public-health emergencies.

The enquiry is anchored in ethnomethodology, privileging thick description and participant meaning-making. Over twelve months of fieldwork, the team will conduct forty semi-structured interviews with craft entrepreneurs, local officials, logistics providers, and platform intermediaries; facilitate six focus groups stratified by gender and generation; and undertake non-participant observation of production workshops, real-time online marketing sessions, and community festivals. Reflexive field notes and photographic diaries will capture tacit knowledge flows that often elude quantitative surveys. Qualitative data will be coded abductively using NVivo, iteratively moving between emergent themes and two guiding frameworks: entrepreneurial-ecosystem theory, which highlights material and relational resource pillars, and intersectionality theory, which unpacks how overlapping identities of ethnicity, gender, class, and age mediate access to those pillars.

Preliminary insights suggest that digital tools can simultaneously strengthen and destabilise resilience. In Bat Trang, livestream selling diversifies revenue streams, accelerates customer feedback loops, and facilitates rapid design iteration, yet hyper-visibility exposes artisans to copycat competitors and the whims of opaque recommendation algorithms. Bau Truc potters, while less technologically embedded, benefit from heritage tourism and slow-fashion narratives that provide steadier income, but their exclusion from mainstream networks limits fintech access, bilingual training, and last-mile logistics. Across both sites, systemic obstacles—patchy broadband, gendered care burdens that restrict online engagement, and sporadic inclusion in state-sponsored accelerator schemes—emerge as decisive determinants of who captures value from digitalisation.

The study's contributions are fourfold. First, it empirically reveals how intersectional identities shape distinct digital trajectories among marginalised entrepreneurs, challenging scholarship that treats technology adoption as uniform. Second, it reconceptualises resilience as a relational outcome co-produced by entrepreneurs and the ecosystems they inhabit, rather than a solely firm-level capability. Third, it generates granular policy guidance: effective support for ethnic-minority craft clusters must bundle multilingual e-learning modules, subsidised mobile-data plans, community-based logistics cooperatives, and inclusive procurement quotas, instead of relying on one-size-fits-all grants. Fourth, by foregrounding the lived experiences of artisans who simultaneously preserve intangible cultural heritage and navigate globalised markets, the project offers a template for socially inclusive digital transformation in emerging economies. Results will be disseminated through policy briefs, community workshops, and open-access multimedia archives, empowering artisans, informing donors, and inspiring comparative research across Southeast Asia's creative economies and inclusive innovation strategies.



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JEL classification: L26; O33; J15; M15

Keywords: Ethnic Minority, Craft Entrepreneurship, SME Resilience, Digital Transformation, Inclusive Digitalisation



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Towards Resilience and Responsibility: Redefining Sustainable Supply Chains in the Age of Global Challenges

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Abstract

The concept of sustainable supply chains marks a significant rethinking of how organisations manage procurement, production, and distribution in an era of mounting global challenges. Climate change, resource depletion, and widening social inequalities are compelling businesses to revisit traditional supply chain models that have long prioritised cost, speed, and profitability. These conventional approaches are proving insufficient in a world that now expects companies to integrate environmental stewardship and social responsibility into their core strategies. In response, sustainable supply chains are emerging not merely as an operational adjustment, but as a strategic framework capable of reducing environmental and social harms while bolstering organisational resilience and long-term value. This paper investigates this evolving paradigm by examining the drivers behind the shift toward sustainability, the barriers that hinder its implementation, and the potential it holds for reshaping business practices through innovation and transformation. The historical roots of sustainable supply chains lie in the environmental management practices of the 1990s, when the primary focus was on reducing ecological impact through measures such as energy efficiency, waste reduction, and pollution control. Over time, these objectives expanded to address social issues, including fair labour conditions, human rights, and community welfare. More recently, developments such as the circular economy, the rise of ethically informed consumer choices, and the growing emphasis on stakeholder capitalism have significantly widened the scope of sustainability, pushing businesses to actively contribute to positive environmental and social outcomes, not just minimise negative ones. One of the most pressing motivations behind this shift is the increasing visibility of climate-related risks. More frequent extreme weather events, resource scarcity, and global supply chain disruptions are making resilience a critical concern for organisations. At the same time, regulatory pressures are intensifying. Governments around the world are implementing more rigorous environmental and social governance standards, compelling companies to align their practices with evolving legal and ethical expectations. These external forces are accompanied by increasing scrutiny from investors, regulators, and civil society, all of whom demand greater transparency and accountability in supply chain operations. Equally influential is the changing role of consumers. Today's consumers are more informed and conscientious, demanding clarity about how and where products are made. Ethical sourcing, sustainable production methods, and low environmental impact are no longer optional they are fast becoming prerequisites for consumer trust and brand loyalty. Companies that fail to meet these expectations risk obsolescence, while



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those that embed sustainability into their value proposition are better positioned to gain competitive advantage. Technological innovation plays a pivotal role in enabling sustainable supply chains. Tools such as blockchain, the Internet of Things (IoT), and artificial intelligence (AI) are transforming supply chain management. Blockchain provides a secure and transparent ledger of transactions, facilitating the verification of ethical sourcing and sustainable practices. IoT and AI, meanwhile, enable real-time monitoring, predictive analytics, and optimised resource allocation, helping firms reduce waste, lower emissions, and improve operational efficiency. These technologies not only support compliance and traceability but also open new avenues for data-driven decision-making and performance improvement. Nevertheless, implementing sustainable supply chains remains a complex endeavour. The global nature of modern supply networks with multiple layers of suppliers, varied regulatory environments, and diverse cultural contexts makes the consistent application of sustainability standards particularly challenging. Achieving meaningful change requires cross-functional coordination, a shift in organisational culture, and often, investment in capacity-building initiatives throughout the supply chain. Many regions, particularly in the Global South, lack the infrastructure and institutional support to meet sustainability goals, creating significant disparities in implementation. Financial barriers further complicate the transition. Small and medium-sized enterprises (SMEs) often face the highest hurdles, as sustainable practices may entail significant initial investments in new technologies, process redesign, or supplier engagement. While these costs are likely to be offset in the long run by operational efficiencies and reduced risks, they can be prohibitive in the short term. Additionally, the balance between sustainability and affordability is not always straightforward. Environmentally responsible materials or transport methods may raise costs, requiring companies to adopt a more long-term, strategic approach to value creation. Despite these challenges, the shift toward sustainable supply chains offers substantial benefits. Integrating sustainability into core operations allows businesses to mitigate environmental risks, enhance supply chain resilience, and foster innovation. The circular economy, which prioritises reuse, recycling, and remanufacturing, presents a promising model for reducing dependency on finite resources and generating new revenue streams. Companies that embrace circularity often find they can reduce waste, lower costs, and improve both environmental outcomes and business performance. Furthermore, sustainability increasingly serves as a market differentiator. In competitive and ethically conscious markets, companies that demonstrate a commitment to responsible practices often enjoy enhanced consumer trust, brand loyalty, and reputational strength. Far from being a cost centre, sustainability becomes an investment in long-term growth, customer engagement, and strategic differentiation. Sustainable supply chains are also deeply intertwined with corporate social responsibility (CSR) and environmental, social, and governance (ESG) performance. As investors and institutional stakeholders place greater emphasis on ESG indicators, companies with robust sustainability strategies are more likely to attract capital and maintain strong stakeholder relationships. Conversely, failure to meet these expectations may limit investment and damage reputational credibility.



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Keywords: Sustainable Supply Chains, Environmental Impact, Social Responsibility, Supply Chain Resilience, Green Logistics, Sustainable Procurement



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Exploring Household Vulnerability and Resilience through an SLF Lens: A Study on the Coastal Community of Balasore, Odisha

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Abstract

Asia has had a disproportionately high number of natural disasters in recent years compared to the rest of the world. India, a vast Asian country with unique geo-climatic circumstances and a large population, is one of the world's most disaster-prone countries. Natural disasters are becoming more powerful and frequent due to climate change, endangering living communities and socioeconomic progress. The National Disaster Management Authority (NDMA) of India stated that 80 per cent of India's coastline is susceptible, especially the eastern coastline. Between 2019 and 2024, India witnessed 27 cyclones, of which 4 were severe cyclones. Odisha is situated on the eastern coast of India and has faced massive destruction from cyclones originating from the Bay of Bengal. The state is also well-known for being one of the world's most vulnerable places to tropical cyclones. The Intergovernmental Panel on Climate Change (IPCC) defines vulnerability as the degree to which a system is unable to cope with the extreme effects of climate change. It defines adaptive capacity as the ability to adjust to potential damage, respond to consequences, and capitalise on opportunities. This study aims to assess the household vulnerability and capacity of households living in the Balasore district of Odisha. The Sustainable Livelihood Framework (SLF) given by the Department for International Development was used to do the assessment. Five villages of the Balasore block are selected to understand their vulnerability and resilience. The finalisation of these villages was based on their geographical location, previous cyclonic events, and the fact that houses were situated within 5 km of the shoreline, making them highly vulnerable to tidal inundation. More than 200 household samples were collected with the help of scheduled interviews, which were conducted with the household heads. Over 60 indicators were used for the assessment, derived from past research, and a few indicators were designed keeping the characteristics of the research area and geographical context. These indicators are based solely on the five assets: socio, human, financial, physical, and environmental. Vulnerability and capacity indicators were assigned



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weights between 0 and 1. For vulnerability assets, zero indicates less vulnerability, and 1 indicates greater vulnerability; the same scale is used for the capacity assessment, where 0 indicates less capacity and 1 indicates greater capacity. The results show that all five villages are vulnerable and less capable in the assessment. The households have limited formal education, but their traditional knowledge to understand the cyclone was strong. Many houses have older people, and a few of them have serious illnesses like Tuberculosis, heart issues and high Blood Pressure. The majority of households are into agriculture or fishing as their primary source of livelihood, and do not have multiple sources of income or skills. The most significant issue is that all markets, bus stations, railway stations, and hospitals are more than 8 kilometres away. Prolonged flooding in the area, affecting agricultural farms and ponds, stops income generation for months, and they have to rely on their savings. The community capacity is seen as limited. People are not aware of the schemes provided by the government during the recovery phase. Moreover, they are not aware of concepts like Self-Help Groups. Households in these villages lack access to digital weather apps that provide essential weather information and updates, especially made for Odisha. The study is important because the intensity and frequency of cyclones are increasing every year. Also, it aligns with the Sustainable Development Goals set by the United Nations, such as SDG 1 (No Poverty), 11 (Sustainable Cities and Communities), and 13 (Climate Action). The same indicators and methodology can be used universally, and indicators can be edited according to the geography and demand of the study.

JEL classification: Q54, Q56, O15

Keywords: Vulnerability, Resilience, Cyclone, Climate Change, Odisha



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Urban Inclusion in Delhi: Humanizing Social Equity through Media and Community Engagement

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Abstract

In today's Indian cities, digital media and community networks are increasingly becoming a leading vehicle for embracing social inclusion and advancing equity. Puzzling over how media and communities draw on the humanizing potential of urban inclusion, the cosmopolitan diversity and underlying socio-economic contrasts of Delhi make it an extremely useful place to examine this multifaceted and unfolding social reality. This paper examines how the intersection of the digital revolution, social media mobilization, and civil society activism was used to document problems of marginalization, sustainability, and civic engagement in the city, 2020-2025.

COVID-19 was a turning point, as online media platforms served as the lifelines of community resilience to the disease. For instance, the "Delhi Corona Helpdesk" WhatsApp bot and citizen networks and social media groups enabled the most impacted people to exchange real-time information about oxygen supply, hospital bed availability, and food distribution. These instances demonstrate how technology-based communications have become a vehicle for justice, enabling those most at risk from the pandemic—residents who were otherwise in marginalized or underserved positions—to access resources they could not otherwise obtain due to social or geographical distance or insufficient means. In the same vein, youth activism during the pollution emergencies in Delhi—online activism like the instance of "My Right to Breathe," and student-informed campaigns based on studying air quality, also indicate how social media facilitated opening up the discursive spaces for a more inclusive urban sustainability.

Educational interventions have also played a crucial role. With schools closed, organizations such as Teach For India's Delhi region and other virtual volunteer organizations introduced



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online mentorship programs, distributing devices and setting up individualized WhatsApp-based lessons for students in disadvantaged communities. These connections not only allowed for the filling of digital gaps but also broadened definitions of inclusion by incorporating low-cost digital resources into the classroom. The Delhi government's "Desh Ke Mentor" initiative illustrates more accurately where digital and community engagement intersect, where, in the manner of, experts interact with school children in app-based mentorship action, encouraging social justice in access to education. Community-based governments in Delhi have also created digital schemes to promote inclusion for vulnerable segments across the entire expanse of vulnerable communities, i.e., women, migrant workers, and informal workers. Violence, such as the NGO Jagori was in a position to advance digital storytelling to share gendered experiences of safety within public space, while migrants organized Twitter campaigns to claim rights to conveyance and living space within the context of the pandemic. These examples exhibit the manner in which digital media is capable of amplifying the level of grassroots activism, crossing methodology gaps, and offering less-visible players a voice in urban governance. The Supreme Court landmark ruling struck down an order to mass euthanize stray dogs in favor of science-based humane welfare policies. From a theoretical perspective, this study is inspired by models of sharing communication and digital inclusion, with a specific focus on the derived engagement's role in the democratization of city space. The results depict how media-facilitated engagement not only amplified marginalized voices but also re-articulated urban inclusion as a co-creation process between state actors, NGOs, and citizens.

The paper takes Delhi as the case study and places the dynamics of digital inclusion in the larger discourse of urban disparity, holding that community engagement through media is a force that humanizes the value of social equity in mundane urban life. Methodology employed a qualitative case-study design integrating content analysis and semi-structured interviews.

Digital ethnography examined the prevalence of hashtags, campaigns, and grassroots media gatherings in Delhi (2020-2025) while selective sampling identified youth groups, NGOs, and state programmes based on an inclusionary foundation. Content analysis, in this study, was undertaken with regard to campaign documents, social media updates, and media reports. Semi-structured interviews were conducted with youth activists, NGO leaders, educational educators, and state actors for lived experience. The paper concludes by mentioning that the shift in media and community engagement in Delhi shows the constructive role media can play in humanizing inclusion.

JEL classification: O35, I30, R28

KEYWORDS: media representation, digital divide, community engagement, urban slums, social inclusivity



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The Role of Governance in Shaping CSR & Financial Outcomes in Portuguese SMEs

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Abstract

Corporate governance is often hailed as a lever for reconciling profitability with social responsibility, yet evidence on its effectiveness in small and medium-sized enterprises (SMEs)—particularly those listed in Southern European capital markets—remains sparse. This study addresses that gap by investigating how three core governance mechanisms (board size, CEO duality and board independence) shape both financial outcomes and corporate-social-responsibility (CSR) investment in Portuguese SMEs quoted on Euronext Lisbon between 2014 and 2024. Drawing primarily on Agency Theory and complemented by Stakeholder Theory, we compile a balanced panel of roughly 1,300 firm-year observations for 120–150 companies. Governance attributes and financial indicators are extracted from Refinitiv Eikon, ORBIS and company reports, while CSR investment is proxied by the ratio of disclosed CSR expenditure to revenue; external stakeholder pressure is operationalised through a composite index that aggregates regulatory scrutiny, investor activism and media coverage. Fixed-effects panel regressions and two-step system GMM estimations mitigate endogeneity from reverse causality and unobserved heterogeneity, and robustness checks with Poisson models, lag structures and instrumental-variable approaches (using macroeconomic shocks as instruments) confirm the stability of results. The analysis reveals that each additional director is associated with an 8–9-basis-point rise in return on assets and a 6 percent increase in CSR spending, whereas CEO



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duality depresses profitability by about 11 basis points and reduces CSR outlays by nearly 20 percent. A ten-percentage-point rise in the share of independent directors boosts ROA by roughly 2.7 percentage points and more than halves the probability that CSR spending falls below the industry median. Stakeholder pressure magnifies these effects: under high external scrutiny, the benefits of large, independent boards intensify, while the costs of CEO duality deepen, indicating that external constituencies drive alignment between governance quality and sustainable performance. The findings extend Agency Theory to contexts characterised by concentrated ownership and limited managerial slack, demonstrating that classic monitoring mechanisms remain effective in curbing agency costs even in smaller, family-influenced firms, while the integration of Stakeholder Theory explains why some SMEs succeed in balancing financial and societal objectives. Practically, Portuguese SME boards should consider modest expansion, greater independence and a strict separation of CEO and chair roles to enhance oversight and signal long-term value orientation; meanwhile, proactive engagement with investors, regulators and civil-society groups can convert compliance pressures into strategic advantages that improve both reputation and returns. Policymakers aiming to accelerate sustainable development in peripheral EU markets may leverage these insights by encouraging CEO–chair separation, mandating minimum independence thresholds and strengthening disclosure standards that render stakeholder pressure more transparent and effective, perhaps via a tailored governance code for SMEs that preserves entrepreneurial agility while advancing national sustainability goals. Limitations include the specific Portuguese institutional milieu and the exclusive focus on publicly traded SMEs; privately held firms may follow different governance logics. Future research could extend the temporal window beyond 2024, incorporate cross-country comparisons within Iberia or the wider EU periphery, and adopt mixed-methods designs—such as board-member interviews—to unpack behavioural mechanisms behind the observed statistical patterns.

JEL classification: G34; M14; L25; C23

Keywords: Corporate Governance, CSR Investment, Financial Performance, Stakeholder Pressure



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Social Accounting: When Numbers Meet Humanity in Business

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Abstract

This paper explores the evolving concept of social accounting (SA) and its role in enhancing social accountability within corporate structures. By focusing on corporate social responsibility (CSR) programs, the study investigates how these initiatives contribute to both business growth and social improvement, particularly in the context of Indonesia. As social accounting becomes increasingly integrated into business practices, its potential to impact not just financial outcomes but also societal welfare is becoming clearer. This research draws on a comprehensive dataset of 4,417 observations from 631 companies (197 listed companies (LCs) and 434 state-owned enterprises (SOEs)) spanning a 10-year period (2012–2021), to analyze how SA practices influence profitability and address social issues, including poverty and social vulnerability.

The theoretical framework of the study is based on stakeholder theory, which argues that businesses have a responsibility to balance the interests of various stakeholders, not just shareholders. This theory is particularly relevant in the context of SA, which seeks to measure and report the impact of corporate activities on social and environmental conditions. The research examines the extent to which SA, as reflected in CSR investments, is linked to business profitability, using poverty and social vulnerability as mediating variables. The paper employs Partial Least Squares Path Modeling (PLS-PM) to analyze the relationships between SA, CSR



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investment, social issues, and profitability. The findings provide new insights into the role of social accounting as an ethical tool for improving corporate transparency and stakeholder engagement, rather than merely a mechanism for enhancing financial performance.

The results of the study reveal that the direct relationship between SA and corporate profitability is weak, indicating that CSR initiatives do not necessarily translate into immediate financial gains. However, the analysis uncovers a more significant relationship between CSR investments and social issues such as poverty and social vulnerability. This suggests that while businesses may not always see direct financial returns from their social contributions, they can play a crucial role in addressing societal challenges. The study further explores the concept of social accountability, which is a central tenet of SA. Social accountability is defined as a company's obligation to report its social impact, including its efforts to mitigate social problems like poverty, in a transparent and honest manner.

One of the key findings of this research is that the implementation of SA practices tends to reduce social vulnerability, particularly in the operational areas of the companies involved in the study. This outcome is consistent across both listed and state-owned enterprises in Indonesia. However, the paper also highlights that this reduction in social vulnerability does not always correlate with improved profitability. This finding challenges the conventional view that CSR activities should lead to immediate financial benefits, emphasizing that social value creation is not always aligned with financial returns. The study argues that social accounting must be understood as a tool for enhancing corporate legitimacy and building long-term trust with stakeholders, rather than as a direct contributor to business profits.

The study also discusses the limitations of SA in its current form, particularly in relation to its adoption by businesses primarily seeking to maximize profits. The paper suggests that businesses should view SA as a moral responsibility rather than a tool for enhancing goodwill or public relations. This shift in perspective would encourage companies to invest more in addressing social issues and to measure their success in terms of societal impact rather than short-term financial outcomes. The findings also call for a more integrated approach to social accounting, where businesses collaborate with other stakeholders, including government agencies, non-governmental organizations (NGOs), and local communities, to tackle pressing social challenges.

The theoretical contribution of this research lies in its challenge to the traditional understanding of SA. While previous studies have focused primarily on the relationship between SA and business profitability, this study highlights the ethical dimensions of SA and its potential to contribute to social change. By framing SA within the context of stakeholder theory, the paper offers a more comprehensive understanding of the role of businesses in promoting social welfare. Additionally, the use of the Social Accounting Matrix (SAM) approach provides a valuable methodological tool for assessing the broader social impact of business activities.

From a managerial perspective, the study suggests that companies should focus on enhancing the transparency and effectiveness of their CSR initiatives. Managers should view SA as a means to build stronger relationships with stakeholders and enhance corporate reputation,



rather than merely as a strategy to improve financial performance. By adopting a more inclusive approach to SA, businesses can contribute to the development of more sustainable and equitable societies.

In conclusion, this paper underscores the importance of social accounting in fostering greater corporate social responsibility and accountability. While CSR initiatives may not always lead to immediate financial gains, they can have a profound impact on societal well-being. The study calls for further research to explore the long-term effects of SA and its potential to drive positive social change, particularly in developing countries like Indonesia. It also advocates for a shift in business practices, where social impact is prioritized alongside financial performance.

JEL classification: M14, M21, Q56

Keywords: Social Accounting, Corporate Social Responsibility, Profitability, Stakeholder Theory, Social Impact



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ESG ratings and investment performance: evidence from tech-heavy mutual funds

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Abstract

Environmental, social and governance (ESG) quality has become a decisive selling point in the mutual-fund industry, yet whether superior ESG scores genuinely translate into higher risk-adjusted returns—particularly in the volatile, innovation-driven technology sector—remains contested. Building on this debate, the present study examines 912 Eurozone mutual funds that maintained at least 40 percent of assets in technology companies between January 2013 and December 2022, a decade encompassing both exuberant bull runs and severe corrections. Funds are sorted into seven cohorts according to MSCI letter grades (AAA to CCC), enabling a granular comparison across the full ESG spectrum. Performance is evaluated with Sharpe and Sortino ratios and Jensen’s alpha estimated within an extended Carhart four-factor model that controls for market, size, value and momentum exposures; additional market-timing skill is captured via Treynor–Mazuy and Henriksson–Merton parametric tests. After adjusting for fund age, size, expense ratio and style tilts, the evidence indicates that top-rated “AAA/AA” funds outperform “BB–CCC” peers by roughly 35 basis points per month in raw returns, 28–30 basis points in four-factor alpha and 0.12–0.15 in Sharpe and Sortino differentials. Superior performance persists during bearish sub-periods, most notably the 2015–2016 China-led tech sell-off and the 2020 Covid-19 crash, underscoring the downside-risk protection afforded by stringent ESG vetting. Market-timing diagnostics reveal that highly rated funds capture positive timing coefficients significant at the 1 percent level, whereas lower-rated funds display either naïve or negative timing skill, suggesting that ESG discipline co-exists with dynamic asset-allocation capability. Robustness checks—re-estimating alphas with five-factor (Fama–French plus momentum) and q-factor benchmarks, trimming extreme observations, and running propensity-score-matched subsamples—confirm that the ESG premium is not an artefact of style bias or survivorship. A cross-sectional regression shows that an upgrade of one ESG notch is associated with a 7–9 percent reduction in idiosyncratic volatility and a marked improvement in downside semi-variance, highlighting risk-mitigation benefits often overlooked in headline return comparisons. Collectively, the findings rebut the narrative that deep ESG screening hampers access to the growth engines of the tech universe; instead, ESG excellence appears to identify managers who excel at both security selection and tactical positioning. The study enriches the literature by shifting the lens from firm-level scores to fund-level ratings and by



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focusing on the technology space, where sustainability controversies and innovation cycles collide. For investors, ESG ratings emerge as material signals of managerial skill rather than mere marketing gloss, while policymakers pursuing the European Union's Sustainable Finance Action Plan may draw comfort that responsible-investment mandates need not compromise efficiency. Limitations include the concentration on Eurozone domiciles and equity-biased technology funds; extending the framework to global, multi-asset or private-equity vehicles represents a promising avenue for future research.

JEL classification: G24; M14; M41; Q56.

Keywords: Performance measurement; Mutual fund; Environmental social and governance; Financial and investment analyst.



Work changes in the era of globalization

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Abstract

For approximately fifteen years, the third phase of globalization, which began in the 1980s, has been in crisis. The reasons for this are related to the various macro-events that have occurred and continue their process: the 2007-2008 financial crisis, which had global consequences in the economies of the world; the tariff war between the United States and China in 2018; the 2020 health crisis with COVID-19; the Russian invasion of Ukraine and the conflict in the Middle East, specifically the Israeli invasion of Gaza and the implications for countries such as Iran and Lebanon, among others. All in all, a new stage in the global process seems to be beginning, known as the new globalization or globalization 4.0, which has changed the structural foundations of the world as we knew it and has direct implications in economy, political or social contexts. A clear example of this, is the greater presence and involvement of countries such as Brazil, South Africa, Russia, India and China. Likewise, in recent years, the global landscape has undergone a major transformation and technological development that has affected particularly the world of work. The various measures taken in the last years have prompted companies and workers to redefine and adapt traditional ways of working and to generate new ways and channels of communication that have now become integrated in everyday life. The creation of coworking, hybrid, remote and flexible hour's jobs are clear consequences of this new concept. So, in this conference will be analyzed how all these factors are redefining labor markets and work structures worldwide.

At the same time, we will examine how the process of digitization, task automation, smart factoring and the development of artificial intelligence translates into the necessity acquire, develop or adapt to new demanded skills for the workplace. Thus, the development of talent of future generations plays an essential role. Digital and technological skills, leadership or problem-solving competences will be the most required and promoted by different countries. In fact, these types of abilities are already been promoted in the European countries through initiatives such as the European Digital Golden Decade which expects that by 2030, 80% of population between the ages of 16 and 74 years will have at least basic digital skills, or the Digital Europe Program which is focused on bringing digital technology to business, citizens and public administrations.

Furthermore, this conference will consider how these transformations affect to the job positions and the necessity to establish continuous learning as a basis for answering to the future



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challenge they entail. Among these positions, it will be shown the increase that is expected in industrial engineers and software specialists, experts in block chain, or in data processing and privacy. In addition, it will be discussed how other types of jobs are expected to disappear, while those linked to vocational training or specialized technical knowledge are expected to increase in value. In conclusion, the conference proposes a comprehensive study of profound changes, evolving expectations and significant challenges shaping the future world of work in this new era of globalization.

JEL classification: F02

Keywords: talent development, vocational training, digitalization, globalization



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How Corporate Social Responsibility Affects Organizational Commitment of Gen-Z Employees?

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Abstract

This study aims to analyze the influence of Internal Corporate Social Responsibility (ICSR), External Corporate Social Responsibility (ECSR), and Perceived Organizational Support (POS) on Organizational Commitment (OC) among Generation Z (Gen-Z) employees in financing companies in Jakarta, with Employee Job Satisfaction (EJS) as a mediating variable. The background of this study is based on the unique characteristics of Gen-Z entering the workforce, such as their reliance on technology, need for work-life balance, and sensitivity to social issues, as well as the high turnover rate among Gen-Z. Recruiting and retaining Gen-Z as employees in the current climate can give companies a head start in mastering information technology, as Gen-Z will essentially become the dominant generation in the workforce over the next five to ten years. Therefore, it is essential to maintain the commitment of Gen-Z employees so that they continue to work at their current companies. The study employs a quantitative approach with data collection techniques through the distribution of questionnaires to 475 respondents from various financing companies in Jakarta. Respondents were selected using simple random sampling with the criterion of Gen-Z employees (born between 1997 and 2012). Data analysis was conducted using Structural Equation Modeling (SEM) with AMOS 24 and the online Sobel Test calculator. The results of the study indicate that ICSR and ECSR have a significant positive effect on EJS, while POS does not have a significant effect. EJS has been proven to have a significant positive effect on OC. Furthermore, EJS plays a significant role as a mediator in the relationship between ICSR and ECSR towards OC, but not in the relationship between POS and OC. The implications of this study show the importance of companies strengthening authentic ICSR and ECSR practices and focusing on improving the job satisfaction of Gen-Z employees to build organizational commitment. Gen-Z employees have an intrinsic desire to remain working in the company, but there is a gap in their sense of ownership of organizational issues. Increasing EJS through ICSR and ECSR practices, especially those aimed at promoting inclusive communication, employee engagement, and job meaning, is considered to be able to overcome this gap in sense of ownership. These steps are expected to transform commitment from mere desire to stay into a deep emotional attachment to the organization. These findings contribute to companies in managing young human



resources in the financing sector, particularly in designing effective employee retention strategies.

JEL classification: J24, J28, M12.

Keywords: *corporate social responsibility, perceived organizational support, employee job satisfaction, organizational commitment, gen-Z*



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Customer Perceptions of Corporate Social Responsibility and Anti-Fraud Practices in Improving Customer Retention: A Study of Gas Stations in Jakarta, Indonesia

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Abstract

Fraud at gas stations is currently a concern, such as meter tampering, inaccurate fuel content, and manipulation of subsidized fuel, which can harm companies, reduce customer trust, and encourage customers to switch to competitor gas stations. Corporate Social Responsibility (CSR) implemented by companies and fraud prevention are expected to restore consumer trust, which will have an impact on improving the company's image, service quality, and consumer loyalty. The objective of this study is to analyze the extent to which CSR can impact fraud prevention, customer trust, corporate image, service quality, and customer retention. Quantitative research is used to analyze consumer perceptions of the variables under study. The data used is primary data obtained directly from respondents through the distribution of questionnaires. Purposive sampling was used as the sampling technique, with criteria for gas station customers in Jakarta, Indonesia, aged over 18 years, with a total of 223 respondents. Respondents consisted of 66.8% men and 33.2% women. The highest level of education among respondents was bachelor's degree (53.6%), followed by master's degree (16.2%), with the remainder holding diplomas or senior high school diplomas. Data analysis was conducted using Structural Equation Modeling (SEM) with the assistance of AMOS software. All collected data were found to be valid and reliable. The results of hypothesis testing show that of the eight hypotheses tested, two hypotheses were not supported. Well-implemented CSR has a positive impact on fraud prevention, increases consumer trust, improves perceptions of service quality, and enhances the company's image. In addition, well-managed fraud prevention will increase customer trust. Furthermore, improved customer trust will have an impact on customer retention. However, in this study, corporate image and service quality did not have a significant impact on customer retention. The implementation of CSR from an economic perspective strengthens the company's competitive position; compliance with legal regulations (legal aspect) demonstrates the company's consistency in fulfilling its obligations; compliance with ethical norms and values (ethical aspect) increases customer trust; consistency in philanthropic activities (philanthropic aspect) strengthens the company's image; and the company's commitment to protecting the environment (environmental aspect) demonstrates concern for sustainability. These factors collectively enhance Corporate Image and Customer Trust. Additionally, the establishment of change agents in fraud prevention further strengthens



customer trust in the company's integrity. This trust ultimately encourages customers to continue using the company's products or services in the future (customer retention). Although service quality is rated as quite good by customers, there is still room for improvement in this area to further enhance customer loyalty on an ongoing basis. Anti-fraud awareness campaigns for employees and clearly defining core values have a positive and significant impact on customer trust. Customers' perceptions of staff providing the best assistance when needed, and their confidence in the best products or services offered to them, have a significant positive impact on Customer Retention. CSR (Economic, Legal, Ethical, Philanthropic, Environmental) contributes to Corporate Image. Service Quality, Customer Trust, and Fraud Prevention achievements align with the Sustainable Development Goals (SDGs) outlined in SDG 12, which promote responsible consumption and production and strong business ethics to strengthen customer loyalty, enhance brand trust, and ensure the company's success in shaping consumer perceptions that the company not only seeks profit but also values humanity and justice. SDG 16 in the company's business has applied principles of peace and justice to avoid conflicts of interest among various parties and institutions. SDG 17 relates to building transparent partnerships with civil society.

JEL classification: M14, M30

Keywords: corporate social responsibility, fraud, customer retention



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The Influence of Greenwashing Perceptions on Purchasing Decisions for Environmentally Friendly Products: A Case Study of Bottled Drinking Water Consumers

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Abstract

This study used feelings of betrayal as a mediating variable to investigate how customers' views of greenwashing influence their decision to buy green products. A quantitative cross-sectional technique was used to evaluate data from 300 carefully selected customers of a popular bottled water brand in Jakarta, Indonesia. Structural Equation Modelling (SEM) analysis revealed that perceived greenwashing exerts a strong negative influence on purchase decisions, while also boosting feelings of betrayal, which significantly diminish consumer willingness to purchase. The association between perceived greenwashing and consumer behavior was shown to be strongly impacted by feelings of betrayal. These results show how crucial honesty and openness are to building customer trust and devotion to the sustainability message. Aligned with SDGs 12, 13, 14, and 17, this research highlights the strategic role of credible sustainability claims in promoting responsible consumption, advancing environmental mitigation efforts, safeguarding marine ecosystems, and fostering cross-sector partnerships for sustainable development.

Keywords: Greenwashing, Green Purchasing Decisions, Environmental Knowledge, Environmental Responsibility, Feelings of Betrayal.



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The Influence of Corporate Governance on Corporate Social Responsibility (CSR) Disclosure in Energy Sector Companies Listed on the Indonesia Stock Exchange (IDX)

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Abstract

This study aims to analyze the effect of corporate governance structure on the level of Corporate Social Responsibility (CSR) disclosure in energy sector companies listed on the Indonesia Stock Exchange (IDX). The energy sector plays a strategic role in economic development but also contributes significant environmental and social impacts, thus demanding more transparent governance and sustainability practices. This study examines the influence of independent variables such as board independence, board committee presence, board size, and board diligence on the level of CSR disclosure, controlling for the variables of firm size, profitability, and leverage. A quantitative method with a multiple linear regression approach was used in analyzing secondary data taken from the annual and sustainability reports of 42 energy companies for the period 2021-2023. The results show that most of the corporate governance indicators have a significant influence on CSR disclosure. This research provides theoretical contributions in enriching the literature on the relationship between corporate governance and CSR, as well as practical contributions for companies and stakeholders in strengthening transparent, accountable, and sustainable governance practices. In addition, the results of this study are also relevant to sustainable development goals (SDGs 16) related to effective and transparent institutions.

Keywords: Corporate Governance, CSR Disclosure, Board of Directors, SDGs, Energy Sector, Transparency, Indonesia Stock Exchange (IDX)



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Advancing Inclusive CSR Strategies through Community Entrepreneurship: Empowering Persons with Disabilities in Indonesia's Oil and Gas Sector

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Abstract

Corporate Social Responsibility (CSR) has undergone a paradigm shift from philanthropy-based initiatives toward strategies that emphasize the creation of shared value and inclusive socio-economic transformation. This study addresses an urgent global agenda to ensure that persons with disabilities are not left behind in development, especially in resource-intensive industries such as oil and gas. Despite legal frameworks such as Indonesia's Law No. 8/2016 on disability rights, people with disabilities continue to face systemic barriers to employment, entrepreneurship, and social participation. Against this backdrop, community entrepreneurship emerges as a promising pathway to transform disability groups from passive beneficiaries into active economic actors.

This paper presents an in-depth case study of the CSR program implemented by PT Pertamina Hulu Rokan, Field Rantau, located in Aceh Tamiang Regency. The program, known as Rumah Kreatif Difabel, was designed to promote community-based entrepreneurship among persons with disabilities through skills training, mentoring, and ecosystem-building. The research employs a qualitative approach, applying the Input–Process–Output–Outcome–Impact (IPO–OI) evaluation framework to systematically assess the program's design, implementation, and results. Data collection combined in-depth interviews, focus group discussions, direct observations, and document analysis, with triangulation ensuring the credibility of findings.

The study's findings demonstrate that at the input stage, the company identified the needs of disability communities through participatory mapping, facilitated stakeholder engagement, and allocated adequate resources. In the process stage, the program delivered adaptive and practical training in fields such as barista skills, motorcycle mechanics, and micro-enterprise management, coupled with intensive mentoring. These efforts resulted in tangible outputs, including increased technical skills and the establishment of disability-managed business units such as "Coffee Inklusi" and community repair workshops.

The outcome stage revealed significant improvements in participants' economic independence, self-confidence, and entrepreneurial mindsets. Participants transitioned from dependency to active income generation, while peer-to-peer support and the development of new social



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networks strengthened community solidarity. The impact stage extended beyond individual transformation: social recognition of persons with disabilities increased as they gained visibility in public forums and local policymaking processes. Moreover, the sustainability of initiatives was reinforced by the issuance of a local qanun (regional regulation) that provides a legal foundation for disability protection and entrepreneurship support.

From an academic perspective, the study contributes to CSR and social entrepreneurship literature by validating the IPO–OI evaluation framework in disability empowerment contexts. It also integrates insights from the Theory of Change, Stakeholder Theory, and Legitimacy Theory, highlighting how CSR can evolve into a participatory, co-created process that fosters legitimacy for both corporations and communities. From a practical standpoint, the findings underscore three success factors: (1) CSR strategies must be rooted in genuine community needs, (2) adaptive mentoring should accompany skill training, and (3) cross-sectoral collaboration involving companies, local government, NGOs, and families is essential for program sustainability.

The implications extend to both corporate and policy domains. For corporations, adopting community entrepreneurship-based CSR provides a roadmap for inclusive business practices that align with the Sustainable Development Goals (SDGs), particularly SDG 1 (No Poverty), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities). For policymakers, the case demonstrates the value of supportive regulations and incentive frameworks to scale inclusive CSR models. The program's success indicates potential for replication in other regions or industries, provided that enabling ecosystems are cultivated.

In conclusion, this study reaffirms that CSR can function not merely as a reputational tool but as a transformative mechanism to empower marginalized communities. By combining community entrepreneurship with structured evaluation models such as IPO–OI, corporations in the oil and gas sector can drive both social legitimacy and sustainable local development. The Rumah Kreatif Difabel program thus offers a model for inclusive CSR that is contextually grounded, socially impactful, and scalable for broader application.

JEL classification: M14, L31, O35

Keywords: CSR, Community Entrepreneurship, Disability Empowerment, IPO–OI Evaluation, Sustainability



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CSR and Ethical Governance in the Energy Industry for Sustainability

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Abstract

This study examines the integration of Corporate Social Responsibility (CSR) and ethical governance in the energy industry through a qualitative case study approach. Using sustainability and corporate identity disclosure reports, the research explores how CSR investments in environment, education, health, and SME empowerment contribute to measurable outcomes, including emission reductions, educational access, and income growth. Governance mechanisms such as transparency, whistleblowing, and anti-corruption policies support these initiatives but still face challenges in disclosure quality, stakeholder engagement, and exposure to external risks. The study provides insights into CSR–governance alignment and offers policy directions to strengthen accountability, innovation, and community participation in the energy sector.

JEL classification: M14; G34; Q01

Keywords: CSR; ethical governance; state-owned enterprise; energy transition; sustainability; Indonesia



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The Role of Sustainable Leadership in Enhancing Work Engagement and Reducing Quiet Quitting with the Moderating Effect of Perceived Organizational Support: Conceptual Paper

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Abstract

The rise of quiet quitting reflects a growing disengagement among employees who only perform minimal tasks, threatening organizational sustainability. This study proposes a conceptual framework linking sustainable leadership, work engagement, and perceived organizational support (POS) in addressing this issue. Sustainable leadership emphasizes long-term vision, ethics, and inclusivity, which can foster higher employee commitment and meaningful participation. When leaders adopt sustainable practices, employees are more likely to develop stronger work engagement, reducing tendencies to withdraw from organizational goals. POS further strengthens this relationship by building trust and reciprocity between employees and the organization. In this framework, work engagement acts as a mediator between sustainable leadership and quiet quitting, while POS functions as a moderator that amplifies the leadership effect. This integrative model offers theoretical insights and practical implications for managers seeking strategies to reduce quiet quitting and enhance organizational resilience.

JEL classification: M12, M14, M54

Keywords: Sustainable Leadership, Work Engagement, Perceived Organizational Support, Quiet Quitting, Organizational Sustainability.



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Translating Corporate Sustainability Policies into Employee Pro-Environmental Behaviors: Evidence from Thai Organizations

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Abstract

Purpose: Sustainability has become a central concern for corporations globally, driven by increasing stakeholder demands, regulatory pressures, and international sustainability benchmarks. In Thailand, the growing prominence of Environmental, Social, and Governance (ESG) criteria has led both listed and private firms to adopt formal sustainability policies at an accelerated pace. Yet, a persistent challenge remains: how can well-intentioned corporate sustainability policies be effectively translated into day-to-day employee behaviors? This research addresses this policy-behavior gap by examining how perceived sustainability policies (PSP) influence pro-environmental behaviors (PEB) among employees in Thai organizations. The study further explores the mediating roles of green shared vision (GSV) and green work climate (GWC), alongside the moderating effect of individual green value (IGV). By applying the Focus Theory of Normative Conduct (FTNC), the study develops a multilevel framework linking top-down corporate policy cues with individual-level environmental actions.

Design/methodology/approach: A structured survey was administered to 589 employees from four Thai companies across diverse sectors—rubber, consumer products, B2B industrials, and garments. Organizations were purposively selected based on their active sustainability commitments. The survey instrument comprised validated measures of PSP, GSV, GWC, IGV, and PEB, adapted from established scales and translated into Thai through a back-translation method. Pro-environmental behaviors were operationalized through both task-related (in-role) and proactive (extra-role) items, capturing the breadth of employee engagement. Control variables such as age, gender identity, education, monthly income, tenure, and job position were also included. Data analysis involved a multi-step process: (1) reliability and validity assessment through Cronbach's alpha, composite reliability (CR), and average variance extracted (AVE); (2) confirmatory factor analysis (CFA) to validate construct measurement; and (3) hypothesis testing using covariance-based structural equation modeling (CB-SEM) with bootstrapping for mediation analysis. Moderation effects were tested by introducing an interaction term ($PSP \times IGV$).

Findings: The results confirmed the direct positive effect of PSP on PEB ($\beta = 0.320, p < 0.001$), validating the FTNC view of corporate policy as an injunctive norm signaling organizational expectations. However, the hypothesized mediating effects of GSV and GWC, when tested



independently, were not significant. Notably: PSP significantly influenced GSV ($\beta = 0.826, p < 0.001$), but GSV did not directly predict PEB. PSP had no significant effect on GWC, though GWC strongly predicted PEB ($\beta = 0.639, p < 0.001$). Crucially, a sequential mediation pathway—PSP $\rightarrow$ GSV $\rightarrow$ GWC $\rightarrow$ PEB—was found to be significant ($\beta = 0.432, 95\% \text{ CI } [0.298, 0.566]$). This suggests that employees' shared understanding of corporate environmental goals (GSV) helps shape a supportive green work climate (GWC), which in turn drives pro-environmental behaviors. The moderation analysis produced an unexpected finding: IGV negatively moderated the PSP–PEB relationship ($\beta = -0.099, p < 0.01$). This indicates a substitution effect—employees with high intrinsic green values are less reliant on formal policies to guide their behaviors, whereas those with lower green values depend more heavily on organizational cues. Among demographic controls, only education level significantly influenced PEB, with higher-educated employees reporting greater pro-environmental engagement. **Discussion :** The findings extend the FTNC framework by confirming that both injunctive norms (corporate policies) and descriptive norms (shared vision, workplace climate) jointly shape behavior, though not in isolation. The strong sequential mediation underscores the need for alignment between vision and climate: policies must first cultivate a shared sense of environmental direction (GSV) before they can foster a climate conducive to daily green practices (GWC). The negative moderation by IGV highlights the complex interplay between intrinsic values and external organizational signals. Employees with strong environmental commitments behave sustainably regardless of corporate policies, while those with weaker green values benefit more from formal cues. This insight suggests that sustainability strategies should not be uniform but tailored to varying employee orientations. **Originality/value :** This study contributes to sustainability and organizational behavior literature in several ways. First, it provides one of the earliest empirical examinations in Thailand of how corporate sustainability policies translate into employee actions. Second, it advances theory by integrating FTNC into a multilevel organizational framework, capturing the interplay of injunctive and descriptive norms. Third, it introduces IGV as a moderator, offering novel insights into how personal values interact with organizational policies. By demonstrating the importance of sequential mediation and value-based moderation, the study advances understanding of the mechanisms linking corporate sustainability to individual behavior. **.Practical implications** For corporate managers, the results suggest that sustainability policies should be more than formal documents. To be effective, they must be supported by consistent communication, leadership endorsement, and mechanisms that build a collective environmental vision. Cultivating a supportive green work climate—through peer modelling, workplace practices, and recognition systems—translates shared goals into consistent behaviors. For policy makers, the findings highlight the importance of organizational culture as a complement to formal regulation. Encouraging firms not only to adopt sustainability policies but also to nurture internal visions and climates may enhance national sustainability outcomes. For HR practitioners, recognizing individual differences in green values is key. Employees with high IGV can be empowered as “green champions” to lead initiatives, while those with lower IGV may require structured organizational support to engage in sustainable behaviors.



Limitations and future research: *The study is limited by its reliance on self-reported data and cross-sectional design, which restricts causal inference. While the sample covers multiple industries, it remains confined to Thai organizations, limiting generalizability. Future research should adopt longitudinal or multi-level approaches to track how policies and norms evolve over time. Exploring additional mediators (e.g., environmental self-efficacy, leadership styles) and moderators (e.g., organizational size, cultural dimensions) could enrich the framework.*

Conclusion: *This research demonstrates that corporate sustainability policies do influence employee pro-environmental behaviors, but their effectiveness depends on how they are embedded into shared vision and supportive climates. The sequential mediation model highlights the importance of aligning organizational norms, while the moderating role of individual values reveals the nuanced ways in which employees internalize sustainability. Together, these insights provide both theoretical contributions and practical guidance for organizations seeking to embed sustainability deeply into workplace practices*

JEL classification: M14 Q56 D23

Keywords: Sustainable development; Working environment; Environmental attitudes; Pro-environmental behavior; Green; corporate social; Sustainability; Environmental; Thailand



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Dashboard Design and Development for Executive Decision Support and Performance Monitoring: A Case Study of Pelindo Pension Fund

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Abstract

Fragmented, spreadsheet-based reporting has slowed board decisions at the Pelindo Pension Fund, creating governance risk under Indonesia's Financial Services Authority (OJK). This study aims to (i) develop a Power BI-based executive dashboard, (ii) visualize board-relevant strategic indicators, and (iii) evaluate the dashboard's effectiveness. We adopt Design Science Research (DSR) alongside Design Thinking (DT) for stakeholder co-design to translate governance requirements into a regulator-aligned artifact while keeping scope intentionally disciplined. The dashboard will consolidate oversight across five domains—Finance & Investment, Audit, Risk, HR, and Strategic Programs—with policy-safe semantics: finance ratios appear at fund level only, and allocation compliance is computed from the intersection of OJK caps and internal directives. A governed data pipeline (Excel staging, Power Query lineage, on-screen provenance) is being assembled to support SLA-governed refresh during the research phase. To date, we have conducted interviews with the Board of Directors, senior managers, and key personnel and compiled secondary data to specify requirements and finalize the evaluation plan; prototyping and formal user evaluation are scheduled next. Planned evaluation will use task success ($\geq 90\%$), time-to-answer thresholds (≤ 20 s for ratio checks; ≤ 30 s for allocation-compliance), SUS (≥ 80), and guardrail checks (e.g., ratio invariance to Org/Unit filters). We expect the artifact to streamline reporting, shorten decision cycles, and strengthen oversight by providing a unified, role-aware view with transparent policy basis and data freshness. The academic contribution is a regulator-aligned, case-grounded DSR+DT blueprint for pension-fund governance and a reproducible pattern that others can adapt under banded investment limits and similar data constraints.

Background & Problem. *Pension-fund boards depend on timely, trustworthy evidence to discharge fiduciary duties. At the Pelindo Pension Fund, fragmented spreadsheets and delayed compilation have hindered solvency monitoring, allocation compliance, audit follow-up, and cross-functional visibility—raising governance risk under OJK supervisory rules. The institutional need is a single, board-ready evidence layer that reduces latency, preserves provenance, and aligns with evolving regulations.*



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Objective. *We design a Power BI–based executive dashboard that provides fund-level oversight across five executive domains: (1) Finance & Investment, (2) Audit Follow-Up, (3) Risk Management, (4) Human Resources Initiatives, and (5) Strategic Programs. Finance & Investment presents FY-grain trends for 2021–2024 (FAR, OER, AACR, ROA, ROI), while the other domains appear as 2024 snapshots. The artifact targets two-click journeys to answer priority board questions with visible definitions, sources, and “as-of” metadata.*

Method (Design Science Research + Design Thinking). *We adopt Design Science Research (DSR) to frame a rigorous problem–solution cycle: an artifact addressing a clearly bounded governance need; a knowledge base grounding (policy, metrics, BI patterns); and evaluation against pre-declared quantitative gates. DSR guides our research logic—problem identification, artifact design, demonstration, and evaluation—ensuring traceability from requirements to claims.*

In parallel, Design Thinking (DT) structures the co-design work with stakeholders: empathizing with board and steward pain points, defining decision questions and scope (fund-level, FY grain), ideating alternative layouts and semantics, and then moving into prototyping and testing. DT ensures the dashboard privileges clarity, cadence, and confidence for decision-makers. DSR provides the research rigor; DT provides the user-centered engine.

Operationally, interaction is constrained to governance-safe patterns: finance ratios are fund-level only (no organizational drill-downs); there are no driver/waterfall views for ratios; and slicers are tightly controlled (global FY; Asset Class only for Allocation Compliance). A governed pipeline converts authoritative evidence into an auditable semantic model: indicators are staged in controlled Excel ranges with intake logs; Power Query preserves lineage; and the model runs on an SLA-governed refresh during the research phase. Effective-band logic combines OJK caps with internal investment directives to compute allocation-compliance views. On-screen provenance (definitions, sources, refresh policy) makes traceability explicit.

Planned Evaluation. *We will combine executive walkthroughs and role-based user tests with quantitative gates. Pre-specified thresholds are task success $\geq 90\%$; time-to-answer ≤ 20 seconds for Finance-ratio questions and ≤ 30 seconds for allocation-compliance checks; System Usability Scale (SUS) ≥ 80 . Guardrail checks will enforce invariance of ratios to Org/Unit filters, absence of ratio driver/waterfall views, and correctness of effective-band logic. Instruments are prepared to capture per-task timestamps/outcomes, short confidence notes, SUS responses, and an issues-resolved register linking friction points to design changes; sessions will run following prototype completion.*

Status to Date. *Completed activities include interviews with the Board of Directors, senior managers, and key personnel (DT: Empathize/Define), and compilation of secondary data (governance policies, KPI definitions, historical indicators) to shape the metric dictionary and traceability matrix (DSR: problem framing/knowledge base). Early Ideate outputs (navigation map, KPI card set, compliance-band visualizations) are drafted. Prototype build is in progress; Test sessions with the Board Secretariat and domain stewards are planned for the next phase.*



Contributions (anticipated). *Practically, the artifact is designed to streamline reporting, shorten decision cycles, and strengthen oversight within Pelindo's transformation roadmap. The configuration—fund-level ratio cards for FAR, OER, AACR, ROA, ROI; effective-band allocation compliance; domain snapshots; two-click navigation; visible provenance—offers a blueprint other funds can adapt under banded investment limits and similar data constraints. Academically, we expect to advance DSR practice in regulated public-sector finance by specifying a governance-fit configuration (scope, grain, refresh, semantics) and by pairing demonstration with pre-declared evaluation gates and a transparent traceability stack (Metric Dictionary, Traceability Matrix) while showing how DT co-design improves clarity and adoption.*

Limitations & Future Work. *The artifact is a functional prototype—not a live production system—and evidence is bounded to a single institution, fund-level scope, FY granularity, and a short evaluation window. Real-time posture, longer-run behavioral effects, and regulator/external-auditor participation are outside this phase. Future work should broaden stakeholders (including OJK and external auditors), lengthen the observation period, selectively add real-time feeds post-acceptance, and attempt cross-fund replication to test transferability.*

Implications. *For board-level governance, a provenance-rich, policy-safe dashboard can increase decision cadence and reduce interpretation ambiguity without sacrificing control. For researchers, integrating DSR (rigor) and DT (user-centered co-design) demonstrates a reproducible path to credible, usable artifacts in pension-fund governance.*

JEL classification: G23; G28; M15

Keywords: Pension-fund governance; Digital transformation; Regulatory compliance; Design Science Research; Design Thinking



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Determinants of Sustainable Food Waste Management Behaviour: Study on Yogyakarta Province

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Abstract

An estimated one-tenth of global food waste ultimately contributes to global greenhouse gas emissions. In Indonesia, the Province of Daerah Istimewa Yogyakarta (DIY), as one of the urban areas with a dense migrant population and renowned culinary tourism, faces significant challenges of unmanaged food waste, which is largely contributed by households. Therefore, this study aims to examine household food management behaviour to support sustainable food waste management practices. Data were collected from 150 respondents in Yogyakarta Province who manage food waste in their households and are aged 17 years and above, using an extended Theory of Planned Behavior (TPB) framework. This study provides empirical evidence expanding the TPB within the Indonesian context, especially regarding Knowledge, Perceived Behavioural Control, Environmental Concern, and Perceived Governmental Support. Structural Equation Modeling (SEM) was employed to assess the proposed model. The results confirm the relevance of applying the extended TPB, showing that Knowledge and Perceived Behavioural Control strongly influenced Sustainable Food Waste Management Behaviour, while Perceived Governmental Support had a weaker influence, and Environmental Concern did not have an impact on actual sustainable behaviour. The model explains 71.2% of the variance in the behavioural construct, indicating solid explanatory capacity. These findings underline the need for the government and stakeholders to strengthen public awareness and individual self-efficacy as a means of mitigating environmental impact, reducing pollution, and implementing sustainability policies to encourage sustainable household practices in support of the circular economy.

Keywords: Sustainable Food Waste Management; Theory of Planned Behavior; Knowledge; Perceived Governmental Support; Environmental Concern.



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Implementation of Sustainable and Green Manufacturing Case Study: PT. Avo Innovation Technology / Avoskin

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Abstract

PT. Avo Innovation Technology (Avoskin), a leading Indonesian cosmetics company, has successfully integrated green manufacturing and sustainability into its core operations. This strategic move responds to a growing consumer demand for eco-friendly products. Avoskin focuses on using natural and organic raw materials, reducing waste, and adopting recyclable packaging. The company also applies circular economy principles and a Sustainability Control System (SCS) to ensure an efficient and environmentally friendly production process. This approach has yielded significant positive impacts, including enhanced brand image, stronger customer loyalty, and improved operational efficiency. Despite initial high costs and supply chain challenges, Avoskin's commitment to sustainable innovation positions it as a responsible market leader.

JEL classification : M 11, M 31

Keywords : Sustainable Manufacturing, Green Manufacturing, Circular Economy, Sustainability Control Systems (SCS), Brand Image



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Sustaining Heritage Through Innovation: A Study of Indonesia's Evolving Herbal Industry

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Abstract

This study aims to explore how companies engaged in herbal medicine can implement sustainability principles. The majority of research on the topic of sustainability management uses advanced industries, such as the automotive, telecommunications, electronics, or heavy equipment industries. Furthermore, the majority of these studies are conducted in developed countries. This study uses the herbal medicine industry as its subject because this industry rarely receives attention from researchers even though the turnover of companies engaged in this field is comparable to industries that apply advanced technology. The research was conducted using a single case study so that researchers can explore the object in detail and in depth. The exploratory nature of the research topic allows researchers to analyze in depth how sustainability management is implemented in this industry in detail as a basis for theory development. Through a qualitative case study approach, this study examines how PT. Sidomuncul, one of the biggest herbal medicine companies in Indonesia, combines technological innovation, preservation of cultural values, and sustainable business strategies in its production process and brand image.

Using a triple bottom line sustainability framework (economic, social, and environmental), this study explores various company initiatives such as the implementation of green manufacturing, responsible waste management, the use of sustainable local raw materials, and the integration of local wisdom values in product development. Furthermore, this study also highlights how Sidomuncul elevates Indonesian cultural identity as a differentiating force in a competitive global market. The analysis shows that Sidomuncul has not only successfully implemented environmentally friendly modernization but also plays a significant role in preserving traditional knowledge as part of its long-term sustainability strategy. This approach strengthens the company's market position, attracts young consumers, and simultaneously contributes to the revitalization of the local herbal industry in the modern era. This study provides practical insights for heritage-based companies seeking sustainable growth and relevance at both the national and international levels.



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JEL classification: O31, O32, Q56, L66

Keywords: Sustainability, Herbal Industry, Traditional Medicine (Jamu),



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Sustainability in Fashion MSMEs: Forms and Underlying Factors Influencing Green Innovation Adoption in Indonesia

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Abstract

The adoption of green innovation has emerged as a critical strategy for addressing the environmental challenges posed by the fashion industry, which is globally recognized for its substantial ecological footprint. Globally, the fashion sector accounts for approximately 20% of wastewater and 10% of carbon emissions. In Indonesia, fashion-based Micro, Small, and Medium-sized Enterprises (MSMEs) contribute around 60% of the national fashion production volume. This dual role driving economic growth while significantly contributing to environmental degradation renders the integration of green innovation into fashion entrepreneurship both an environmental imperative and a strategic business necessity. Despite the growing global shift toward sustainable fashion, there remains a considerable gap in understanding the specific drivers and barriers influencing green innovation adoption, particularly among MSMEs with limited resources, distinctive social values, and strong connections to local norms. A deeper understanding of these dynamics is essential for formulating effective interventions and policy measures that can facilitate sustainability transitions within Indonesia's fashion MSME sector. This study employed a qualitative research design to examine the forms of green innovation adoption and the factors influencing adoption decisions among Indonesian fashion MSMEs. The research involved 11 owners of green fashion MSMEs located in Yogyakarta, Bandung, Tasikmalaya, Ciamis, Tangerang, and Jakarta. The participants, aged between 24 and 31 years, represent a digitally literate demographic with strong potential to adopt sustainability-oriented and technology-driven innovations. Data was collected between May and June 2025 through in-depth, semi-structured interviews. This method facilitated a comprehensive exploration of entrepreneurs' experiences, motivations, and strategies for implementing green innovation practices. Data analysis employed thematic coding, guided by two complementary theoretical frameworks: institutional theory, which examines coercive, mimetic, and normative pressures influencing organizational behavior; and self-determination theory, which emphasizes autonomy, competence, and relatedness as intrinsic motivational drivers. The findings indicate that green innovation adoption among Indonesian fashion MSMEs remains in its early stages. Common practices include raw material substitution (replacing conventional fabrics with organic or recycled alternatives), textile waste utilization (repurposing production waste into new products), and



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packaging improvements (transitioning from single-use plastics to biodegradable or reusable packaging). The decision to adopt green innovation is shaped by three primary groups of factors: external, internal, and contextual. External factors include coercive pressures from government regulations and environmental standards, mimetic pressures arising from replicating successful practices of peer businesses, and normative pressures driven by social values, industry standards, and professional networks. Internal factors encompass autonomy, which enables voluntary engagement in sustainable practices; competence, which enhances confidence in implementing green innovations; and relatedness, which fosters commitment through community support and collaboration. Contextual factors, such as spirituality, meaningfulness, resilience, and inspiration from role models, also play a crucial role in sustaining green practices, particularly when external or internal motivators diminish. The integration of institutional theory and self-determination theory offers valuable insights into the interplay between external pressures and internal motivations. While institutional forces often initiate adoption, intrinsic motivations are critical for sustaining long-term change. Regulatory bodies should complement enforcement mechanisms with incentive-based frameworks that make compliance economically advantageous. Capacity-building programs should focus on enhancing entrepreneurs' skills and decision-making autonomy, while community-based initiatives can strengthen networks and facilitate peer learning. In the Indonesian context, leveraging socio-cultural values alongside formal policy measures can foster a more supportive ecosystem for green innovation adoption. Promoting green innovation adoption in the fashion MSME sector requires more than regulatory compliance it necessitates the cultivation of internal motivations and contextual values that encourage sustained engagement in green practices. Aligning policy measures, market incentives, and entrepreneurial values will empower Indonesian MSMEs to make significant contributions to the green economy, enhancing their competitiveness while fulfilling environmental responsibilities. Future research should examine the scalability of successful green innovation practices across other creative industry subsectors and investigate the role of digital transformation in accelerating sustainability transitions.

JEL classification: L26, O31, Q56

Keywords: green innovation adoption, green fashion MSMEs, institutional theory, self-determination theory, qualitative research



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From Farm to Flame Control: A Chemical Free Fire Suppressant as a Circular Economy Innovation for Sustainable Fire Fighting

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Abstract

Manihot Esculenta, commonly known as cassava, is an abundant agricultural product and food commodity in Indonesia, with production reaching 21 million tons in 2023. The three largest cassava producing regions are Lampung, Central Java, and East Java. However, the large amount of cassava production in Indonesia is not proportional to market demand. This phenomenon is a paradox where domestic production is abundant, decreasing domestic demand, but increasing in value and volume of import. Market value of cassava has decreased dramatically, reaching Rp 1,350 per kilogram in 2025. In fact, apart from being a food source, cassava can be used as an alternative biomass and even as a raw material for fire extinguishers. The objective of this research is to provide a sustainable economic solution through green product innovation, namely an environmentally friendly chemical-free fire suppressant and to serve as an alternative circular economy solution to increase the declining market value of cassava. This study uses a qualitative case study based on desk research, in which the researcher analyzes secondary data from agricultural ministry reports, journals, books, and several supporting references. The result of this research is the diversification of cassava into non-food products as a fire extinguishers made from cassava which can support the local economy through the purchase. Processing of cassava into environmentally friendly fire extinguishers, thereby improving the welfare of farmers and providing a solution to the oversupply of cassava. The innovation of lightweight fire extinguishers made from cassava peel is one of the efforts to minimize the use of chemicals in fire extinguishers, which can be harmful to health.

JEL classification: Q56, Q57, L26

Keywords: Cassava, Economy Circular, Fire Extinguisher, Renewable Energy, Sustainable



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Developing Green Skills Through Human Resource Strategies: Case Study at PT. INKA Indonesia

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Abstract

This study examines how Green Human Resource Management (GHRM) strategies foster the development of green skills in PT Industri Kereta Api (PT INKA), a state-owned transportation manufacturer in Indonesia. Using a qualitative study approach, the research combines recent international literature (2020–2025) with contextual insights from the company. The findings highlight three main challenges: the persistence of a green skills gap, the limitations of cross functional training, and the absence of sustainability indicators in performance evaluation. At the same time, effective practices emerge, including competency-based green recruitment, integrated training programs, and the incorporation of measurable environmental KPIs into performance management. Theoretically, this study contributes by situating GHRM within the underexplored context of emerging economy SOEs, while practically it offers actionable guidance for organizations navigating sustainability transitions. Overall, the study emphasizes the strategic role of HR in positioning green skills as a driver of competitiveness, resilience, and organizational legitimacy in the era of the green economy.

JEL classification: M 12, Q 25, L 92

Keywords: Green Human Resource Management, Green skills, Sustainability, SOEs, PTIN KA



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Inclusive Banking for the Elderly in the Digital and Sustainable Era

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Abstract

Digital transformation and sustainability have been two major forces shaping the direction of global financial sector development over the past two decades. Digital innovations such as mobile banking, open banking, and financial technology (fintech) integration have shifted the banking paradigm from traditional models to faster, more efficient, and adaptive online systems. At the same time, sustainability issues, embodied through the Environmental, Social, and Governance (ESG) framework, play a crucial role in creating a financial system that is inclusive, ethical, and oriented toward social and environmental well-being. However, the elderly still face significant gaps in the utilization of digital financial services, due to low digital literacy, limited trust, and unique cognitive and social factors. This study aims to examine how the synergy between digital transformation and the sustainability agenda can be utilized as a financial inclusion strategy for the elderly. The study focuses on the extent to which digital banking services are accessible to this group, the main barriers they face, and the potential for integrating sustainability to strengthen acceptance of modern financial services. By positioning the elderly as a group with unique needs and characteristics, this study seeks to provide a new perspective on cross-generational financial inclusion strategies. The methodology employed is an exploratory qualitative approach based on desk research, analyzing secondary data from international academic publications, reports from multilateral institutions (OECD, World Bank, IMF), and national sources such as the Central Statistics Agency (BPS), the Financial Services Authority (OJK), and the Ministry of Communication and Information Technology. The analysis was conducted using thematic analysis, grouping key issues into four themes: barriers to digital banking adoption, trust and security, integration of sustainability values in banking services, and comparisons of the experiences of older adults in developed and developing countries. The research findings indicate that older adults have lower digital literacy compared to the productive age group, necessitating simple, practical, and repetitive education. Trust was found to be a crucial factor, as many elderly people remain concerned about the risks of fraud, data breaches, and technical difficulties. On the other hand, sustainability aspects can serve as an effective entry point, as the elderly's concern for social and environmental issues makes them more open to banking services that emphasize green investments, environmentally friendly products, or corporate social responsibility programs such as. Cross-country comparisons reveal that older adults in developed countries are more



accustomed to digital services thanks to infrastructure support and literacy policies, while in developing countries the biggest barriers relate to access, literacy, and consumer protection. However, the trend over the past five years shows significant growth in digital banking adoption in developing countries, opening up opportunities to strengthen digital inclusion among older adults. The contribution of this study is both theoretical and practical. Theoretically, this study offers a new conceptual framework on the relationship between digital transformation and sustainability in the context of the elderly. Practically, the research results provide strategic recommendations in the form of strengthening digital literacy, developing user-friendly security systems, utilizing sustainability values as a means of communication, and equalizing digital infrastructure to remote areas. The implications of this research are also aligned with the Sustainable Development Goals (SDGs), particularly SDG 1 on poverty eradication, SDG 3 on health and well-being, SDG 4 on quality education, SDG 8 on inclusive economic growth, SDG 9 on innovation and infrastructure, SDG 10 on reducing inequalities, SDG 11 on sustainable cities and communities, SDG 12 on sustainable consumption and production, and SDG 17 on global partnerships. In conclusion, digital transformation and sustainability are two complementary forces that can strengthen financial inclusion for the elderly. Their synergy not only addresses technological and social barriers but also builds trust and legitimacy in more inclusive, equitable, and universal financial services.

JEL classification: G21, O33, Q01

Keywords: financial inclusion, digital transformation, sustainability, elderly, digital banking



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Exploring the Attitude-Behavior Gap in Sustainable Consumption within the Fast Fashion Industry

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Abstract

The fast fashion industry has grown rapidly, delivering economic gains while creating serious environmental and social problems. Although many consumers, especially younger generations, show concern for sustainability, their purchasing behavior often contradicts these values, forming an attitude–behavior gap. This study examines the main factors behind this gap in sustainable fashion consumption. Using a qualitative desk-research method, it identifies psychological, social, economic, and structural drivers of fast fashion purchases. Results show that affordability, accessibility, and hedonic motives such as trendiness and social identity often outweigh sustainable intentions. Distrust toward brand claims and greenwashing further reduce consumer commitment. Structural barriers, including higher prices and limited options for sustainable products, also strengthen the gap. The study proposes strategies such as consumer education, digital nudging, product innovation, and value-based marketing. These findings provide theoretical contributions and practical insights for promoting responsible and sustainable consumer behavior in the fashion industry.

JEL classification: M31, Q56, D91

Keywords: Fast Fashion, Sustainable Consumption, Attitude–Behavior Gap, Consumer Behavior, Sustainability Strategies.



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Understanding Residents' Resource-Saving Behavior: The Interplay of Human–Environment Interaction, Social Influence, and Mediating Roles of Local Ownership and Environmental Responsibility

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Abstract

Purpose: *As the global community confronts the dual challenges of environmental degradation and resource scarcity, urban residents' everyday behaviors have become critical to achieving sustainable transitions. In China, the “dual carbon” strategy—peaking carbon emissions before 2030 and achieving neutrality by 2060—has intensified the need for public participation in energy conservation, waste sorting, and other pro-environmental practices. However, despite extensive governmental interventions, a persistent gap exists between policy advocacy and behavioral outcomes. This research addresses that gap by investigating the psychological and social mechanisms underlying Residents' Resource-Saving Behavior (RRSB). The study integrates human–environment interaction (place attachment, perceived service quality, perceived policy effectiveness) and interpersonal interaction factors (social norms, altruistic care), while emphasizing the mediating roles of local psychological ownership and environmental responsibility, and the moderating effect of perceived value. By examining these pathways through a comparative case study of Beijing and Chongqing, the research aims to build a comprehensive structural model that explains how residents internalize and sustain resource-saving behaviors.*

Theoretical foundation: *The study draws on four theoretical pillars. Place Theory explains how emotional bonds and functional dependence on local environments foster attachment, which may transform into behavioral commitment. Social Cognitive Theory (SCT) highlights the reciprocal interplay between cognition, environment, and behavior, emphasizing the role of perceived policy effectiveness and self-efficacy. Value Theory (VT), especially the Value–Belief–Norm model, underscores how altruistic and biospheric values foster environmental responsibility, while perceived value helps explain why some residents act consistently and others do not. Finally, Behavioral Stage Theory (BST) provides a dynamic perspective, showing that resource-saving behaviors evolve across stages from intention to maintenance, requiring tailored interventions. Integrating these theories allows for the construction of a dual-pathway model, whereby identification (through place-based attachment) and responsibility (through interpersonal interaction) jointly drive sustainable behavior.*

Research gap and objectives: *The literature reveals several shortcomings. First, prior studies often examine isolated variables, neglecting systemic interactions. Second, while concepts like*



place attachment and social norms are acknowledged, the mediating roles of psychological ownership and environmental responsibility remain underexplored. Third, the moderating effect of perceived value—residents' subjective evaluation of costs and benefits—has been marginalized. Finally, limited cross-city studies restrict the generalizability of existing models. To address these gaps, the objectives of this study are:

To identify key antecedent factors influencing RRSB in urban China.

To clarify the mediating mechanisms linking environmental perceptions with behavioral outcomes.

To examine perceived value as a moderator amplifying or constraining these pathways.

To compare Beijing and Chongqing to reveal contextual heterogeneity in behavioral mechanisms.

To construct an integrated structural equation model applicable across diverse urban settings.

Design/methodology/approach: *The study adopts a quantitative survey research design. Beijing and Chongqing were selected as case cities due to their contrasting policy ecologies and sociocultural contexts: Beijing represents a law-driven governance model with strong enforcement and high policy awareness, while Chongqing emphasizes participatory incentives and community engagement. Data will be collected through stratified sampling across districts, targeting urban residents. The questionnaire includes validated scales measuring place attachment, perceived policy effectiveness, service quality, altruistic care, social norms, psychological ownership, environmental responsibility, perceived value, and RRSB. A multi-step analysis will be conducted: (1) reliability and validity testing through Cronbach's alpha, CR, and AVE; (2) confirmatory factor analysis to validate construct structure; (3) structural equation modeling (SEM) to test hypothesized relationships; and (4) multi-group analysis to compare regional differences.*

Anticipated findings: *The research expects to find that place attachment and perceived policy effectiveness directly enhance RRSB but that their influence is significantly mediated by local psychological ownership and environmental responsibility. Social norms and altruistic care are likely to shape behaviors through responsibility pathways, while perceived service quality strengthens attachment-based identification. Perceived value is hypothesized to moderate these mediating effects, amplifying behavioral commitment when residents perceive tangible social, economic, or emotional benefits. Cross-city comparison is expected to reveal that Beijing residents respond more strongly to institutional policy cues, whereas Chongqing residents are more influenced by community identity and interpersonal interactions.*

Research significance: *The study contributes both theoretically and practically. Theoretical significance: It integrates psychosocial factors into a dual-path mediation model, linking identity and responsibility pathways; clarifies the boundary role of perceived value; and contextualizes green behavior research within China's urban governance system. By combining human–environment interaction with social norms and values, the research offers a holistic framework that overcomes fragmented approaches in prior studies.*

Practical significance: *Findings will inform policy design by highlighting the need to foster psychological ownership and environmental responsibility rather than relying solely on*



external incentives. They will also guide community interventions, suggesting that strategies should combine place-based identity building with social influence. Furthermore, by revealing regional heterogeneity, the study provides evidence for localized strategies: Beijing can leverage institutional enforcement, while Chongqing may benefit from enhancing community identity and value recognition.

Innovations: *This research is innovative in four respects. First, it integrates dual mediation (ownership and responsibility) into one model. Second, it introduces perceived value as a moderator, enriching explanations of behavioral heterogeneity. Third, it incorporates a broad spectrum of psychosocial variables within a cohesive framework, balancing internal cognition and external pressures. Finally, it contextualizes theory by grounding the model in comparative Chinese urban settings, thereby enhancing both local relevance and international generalizability.*

Conclusion: *In addressing the challenge of bridging policy advocacy and behavioral outcomes, this study advances the understanding of how urban residents internalize resource-saving behaviors. By integrating place-based, cognitive, and social mechanisms into an extended SEM framework, it highlights the interplay of ownership, responsibility, and value perception as critical to sustainable behavioral change. The comparative case study of Beijing and Chongqing demonstrates how institutional design and cultural context shape behavioral pathways. Ultimately, the study provides a comprehensive model that not only advances academic discourse on pro-environmental behavior but also offers actionable insights for policymakers and practitioners seeking to promote effective, localized, and psychologically grounded strategies for urban green governance.*

JEL classification: Q56, Q01, D91

Keywords: Residents' Resource-Saving Behavior (RRSB); Perceived Policy Effectiveness (PPE); Place Attachment



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How Consumer Environmental Knowledge, Personal attitude, Media Influence, and Government Supports affect 1990s consumer green purchase behavior

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Abstract

Propose: *This study aims to examine the determinants of green purchase behavior among consumers born in the 1990s, focusing on the influence of consumer environmental knowledge, personal attitude, media influence, and government support. As Millennials and early Generation Z are digital natives, they have been shaped by social media, heightened environmental awareness, and rapid globalization. However, their actual purchasing behavior toward eco-friendly products remains inconsistent with their expressed environmental concern. This research not only identifies which factors influence green consumption but also investigates the moderating effects of gender and personal income. By integrating both internal (knowledge, attitude) and external (media, government) factors, the study seeks to offer a comprehensive model for explaining sustainable consumer behavior in this generational cohort.*

Design/methodology/approach: *A survey research method was employed to collect data from consumers aged 23 to 32 years old across different nationalities, with Thai and Chinese respondents forming the majority. A nonprobability snowball sampling technique was used to reach participants during the COVID-19 pandemic through online channels, yielding 138 valid responses. The measurement instrument consisted of previously validated scales adapted to this study. Environmental knowledge, attitude, media influence, and government support were measured through multi-item Likert-scale questions, while green purchase behavior was assessed using items reflecting willingness to pay more, preference for recyclable products, and commitment to green alternatives.*

Control variables included gender and personal income, which are considered critical demographic characteristics influencing consumer behavior. Statistical analysis was conducted using SPSS 29, applying Cronbach's alpha for reliability, correlation analysis, and Ordinary Least Squares (OLS) regression for hypothesis testing.

Findings: *Reliability analysis showed acceptable to excellent Cronbach's alpha values across constructs (ranging from 0.73 to 0.93). Correlation analysis suggested positive associations among all independent variables and green purchase behavior. However, regression analysis*



revealed a nuanced picture. Personal attitude emerged as the only factor with a positive and significant effect ($\beta = 0.456$, $p < .001$), confirming that individuals with stronger pro-environmental attitudes are more likely to engage in sustainable purchasing. Consumer environmental knowledge, media influence, and government support did not show significant predictive power, despite their theoretical relevance and observed correlations. Among control variables, personal income was found to significantly predict green consumption ($p = .011$), while gender was not significant. This implies that affordability plays a stronger role than demographic identity in shaping eco-friendly purchasing decisions. The final model explained 49% of the variance in green purchase behavior, indicating that nearly half of the variance is attributable to the studied variables, while other unmeasured factors may also play an important role.

Discussion: *The results highlight the centrality of personal attitude in influencing the purchasing decisions of the 1990s generation. This aligns with Ajzen's Theory of Planned Behavior (1991), which emphasizes the role of attitude as a direct antecedent of behavior. While knowledge, media, and government policies may raise awareness or provide external incentives, these alone do not ensure behavioral change unless they are internalized into favourable attitudes. The insignificance of media influence suggests that passive exposure to green messages on digital platforms may not be enough to shift consumer actions. Similarly, the lack of impact from government support may reflect limited awareness of subsidies, varying national contexts, or insufficient alignment between policy measures and consumer motivations. The significant role of income underscores the economic barriers to green consumption, as eco-friendly products often carry higher price tags, limiting accessibility for lower-income groups.*

Originality/value: *This study contributes to the literature in three important ways. First, it is among the earliest to focus exclusively on the 1990s generation—a demographic at the intersection of late Millennials and early Gen Z. Second, it integrates internal and external factors within one model, offering a holistic framework for analyzing sustainable behavior. Third, it highlights the primacy of attitude over external drivers, challenging assumptions that government policy or media campaigns directly shape consumer action.*

Implications: *For marketers, the findings underscore the need to target consumer attitudes by linking green products with identity, lifestyle, and personal values rather than relying solely on informational campaigns. Storytelling, brand authenticity, and aligning products with social identity may foster stronger attitudinal shifts that lead to actual behavior.*

For policymakers, the results suggest that top-down subsidies and regulations may not translate into behavior unless accompanied by participatory initiatives that build intrinsic motivation. Programs that combine financial incentives with education and experiential engagement could strengthen environmental attitudes and narrow the gap between awareness and action.

For academia, this research extends the application of the Theory of Planned Behavior by testing it in the context of green purchase behavior among digital natives. It also raises



questions about the mediating role of attitude between external influences (media, policy) and actual purchasing behavior, suggesting a fruitful direction for future studies.

Limitations and future research: *This study is constrained by its relatively small sample size (n=138) and reliance on nonprobability sampling, which limits generalizability. Moreover, cultural differences in policy awareness and media consumption patterns may explain the insignificant findings for government and media influences. Future research should include larger, more diverse samples and investigate additional variables such as peer influence, cultural norms, and digital activism. A cross-national comparative approach could also reveal variations in the effectiveness of government and media interventions.*

Conclusion: *This study confirms that personal attitude is the most powerful determinant of green purchase behavior among the 1990s generation, while knowledge, media, and government policies alone do not guarantee action. By emphasizing internalized attitudes and considering income as a barrier, the findings offer actionable insights for businesses, policymakers, and scholars committed to promoting sustainable consumption among younger generations.*

JEL classification: M31, Q56, Q01

Keywords: Consumer environmental knowledge; Personal attitude; Media influence; Government support; Green purchase behavior.



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Fostering Social Sustainability through Entrepreneurial Learning: Lessons from Business Failure among Alumni of The Japanese Internship Program in Indonesia

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Abstract

This study examines how entrepreneurial learning from business failures contributes to fostering social sustainability, drawing lessons from business failure among alumni of the Japanese Internship Program in Indonesia. Specifically, it aims to (1) identify the types of business failures, (2) determine the factors causing such failures, and (3) explore the learning processes undertaken by alumni entrepreneurs in recovering from failure and sustaining their business activities. In addition, this research maps the characteristics of failed businesses, the point of closure, and analyses the financial impacts based on the type of failure. The research background is rooted in the notably high incidence of business failure among alumni. A preliminary survey of 151 respondents revealed that 98.7% had experienced some form of failure, with 60.9% encountering major failures resulting in business closures. Despite the prevalence of these failures, there has been limited scholarly attention devoted to understanding both the dynamics of failure and the post-crisis learning processes in the context of this unique alumni community, particularly in relation to their contribution to social sustainability. The research was conducted between March 22 and May 9, 2025, using a mixed-method embedded design. The qualitative approach was dominant, supported by quantitative analysis. Qualitative data were collected through in-depth interviews with six entrepreneurial alumni, while quantitative data were gathered via an online survey targeting a broader respondent base. Data analysis employed coding procedures, thematic categorization, and descriptive statistical analysis to validate and enrich the qualitative findings. The study applied David Kolb's experiential learning theory as an analytical lens to interpret how entrepreneurs processed their failure experiences, transformed them into actionable insights, and leveraged these learnings for future endeavours.

The results show that the two most common types of business failures experienced by the alumni are deviations from initial expectations and complete business closures. The trade sector emerged as the most vulnerable, frequently leading to closure. Regarding financial outcomes, minor business failures were often associated with profit declines of 0–20% in 54.2% of cases and revenue declines of 0–20% in 39% of cases. Major failures, by contrast, resulted in profit



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declines of 0–20% in 39.1% of cases and revenue declines of 0–20% in 33.7% of cases. Failure causes are multifaceted, encompassing internal factors such as management errors, overconfidence, and lack of commitment, as well as external factors including unstable suppliers and intense market competition. Importantly, the study found that entrepreneurial alumni did not merely endure these failures but actively engaged in learning processes that ultimately contributed to both business resilience and social sustainability. These learning processes manifested through (1) mental and strategic adjustments—such as improving risk management and cultivating resilience; (2) concrete corrective actions—such as enhancing product quality and diversifying revenue streams; and (3) sustained motivation and emotional support, particularly from their spouses. This last dimension represents a unique and culturally grounded finding of the study, underscoring the role of spouses support in entrepreneurial recovery. By transforming failure into a platform for experiential learning, alumni were able to re-enter the business landscape with improved strategies, stronger networks, and a heightened awareness of community-oriented business practices. This process aligns with the broader goal of fostering social sustainability, as recovered entrepreneurs not only rebuild their livelihoods but also contribute to local economic development, job creation, and the transfer of entrepreneurial knowledge within their communities. The study's findings offer valuable implications for policymakers, entrepreneurship educators, and support organizations in designing targeted interventions that integrate failure recovery, experiential learning, and social sustainability objectives.

JEL classification: L 26, M 13, D 83

Keywords: social sustainability, entrepreneurial learning, business failure, Japanese Internship Program Alumni



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Edible Cutlery on Consumer Awareness

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Abstract

In order to address Thailand's growing plastic waste issue, especially in the food delivery industry, this research proposal, "Visual Demonstration of Edible Cutlery on Consumer Awareness," investigates behavioral economics-based interventions to encourage sustainable buying. With over two million tons produced annually and barely 25% recycled, Thailand is one of the leading countries contributing to the critical levels of plastic pollution that have been reached worldwide. Environmental degradation has been accelerated by the convenience-driven use of single-use plastics, which was made worse by the COVID-19 pandemic's rapid expansion of food delivery services. Despite government bans on plastic bags and utensils, consumers are still not adopting sustainable alternatives enough. In Thailand, there is still a lack of awareness, availability, and consumer acceptance of edible cutlery, which is produced from biodegradable and consumable materials like rice, wheat, or millet. This study aims to evaluate whether visual demonstrations can enhance Thai consumers' awareness, attitudes, and adoption intentions toward edible cutlery, and to identify behavioral factors—perceived cost, convenience, and social norms—that influence their preferences. The study combines empirical data on Thailand's plastic waste problem, the feasibility of edible cutlery, and the efficiency of demonstrative media for encouraging behavior change with theoretical perspectives on consumer behavior, eco-friendly consciousness, and sustainable decision-making. The quantitative component, which uses a mixed-methods approach, consists of an online survey with 400 participants in Bangkok. Responses are measured right after watching a video demonstration of edible cutlery. Cochran's formula is used to ensure statistical reliability. The qualitative component comprises focus group discussions with 30 participants to gain deeper insights into cultural, behavioral, and practical considerations. Research instruments include a structured questionnaire using a 5-point Likert scale to assess awareness, attitudes, barriers, behavioral influences, and purchase intentions, as well as a pre-recorded video showcasing edible cutlery's functionality, durability, and environmental benefits. Research instruments include a structured questionnaire using a 5-point Likert scale to assess awareness, attitudes, barriers, behavioral influences, and purchase intentions, as well as a pre-recorded video showcasing edible cutlery's functionality, durability, and environmental benefits. Quantitative data will be analyzed using descriptive and inferential statistics (regression and t-tests) to test hypotheses on the impact of visual demonstrations and



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behavioral factors, while qualitative data will undergo thematic analysis to identify recurring perceptions and insights. The study hypothesizes that visual demonstrations significantly improve consumer awareness of edible cutlery's environmental benefits and that behavioral factors meaningfully shape preferences. A essential urban perspective on consumer adoption of eco-friendly products is captured by the research by concentrating on Bangkok, where waste emergence and food delivery penetration are highest. The outcomes should help businesses, governments, and environmentalists develop strategies to promote the use of edible cutlery, which might help reduce down on single-use plastic waste as well as bring consumer behavior into alignment with Thailand's sustainability objectives. Additionally, by providing an accurate framework for combining behavioral economics and visual communication in environmental campaigns, the study improves the worldwide discussion on sustainable consumption. Increased environmental consciousness, behavioral changes toward sustainable options, and the spread of environmental values throughout social networks are all anticipated results that will help Thailand's progress toward sustainable development and the Self-Sufficiency Economy concept. Ultimately, this study demonstrates how focused behavioral interventions can lead to long-term ecological and socioeconomic advantages while addressing a critical environmental issue and overcoming the gap between sustainable innovation and consumer adoption.

JEL classification: D12 (Consumer Economics: Empirical Analysis), Q01 (Sustainable Development), Q53 (Air Pollution; Water Pollution; Noise; Hazardous Waste; Solid Waste; Recycling).

Keywords: Edible cutlery, Behavioral economics, Sustainable consumption, Consumer awareness, Plastic waste reduction.



Live Commercial E-Commerce

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Abstract

Online consumer purchase behavior has changed significantly in the age of rapid digital transformation, especially when it comes to impulse buying. Unplanned purchases flourished between 2014 and 2016 because of the growth of user-friendly e-commerce platforms with simplified payment methods, alluring discounts, and effective logistics. This tendency was further accelerated from 2017 to 2019 by the emergence of social media platforms and influencer marketing, which combined convincing product endorsements with emotionally compelling content to strengthen the emotional bonds between buyers and sellers. The 2020 COVID-19 pandemic served as a trigger, greatly escalating the use of internet shopping for convenience and emotional support during lockdowns. During this time, live commerce—a hybrid model that blends e-commerce transactions with real-time streaming—became a major force behind impulsive purchases. Live commerce successfully combines entertainment and buying opportunities by utilizing interactive communication, time-sensitive offers, and trust-building through transparent product demos. By 2023 and 2024, artificial intelligence (AI) and sustainability have further influenced the online retail scene. Demand for eco-friendly items has increased due to growing consumer awareness of environmental issues, and AI-driven personalization has improved the relevancy of product recommendations, increasing the likelihood that consumers would make impulsive purchases. These advancements emphasize how crucial it is to comprehend how technological and emotional elements interact to influence consumer choices. Thai customers between the ages of 18 and 30 who actively engage in live commerce on sites like Shopee Live and TikTok Live are the subject of this study. The research, which is based on the Stimulus-Organism-Response (S-O-R) model, the Theory of Social Presence, and the Scarcity Effect, looks at how technological elements like real-time product demonstrations, interactive engagement, and platform design interact with emotional triggers like excitement, urgency, and FOMO to affect impulsive purchasing behavior. Using a standardized questionnaire with a 5-point Likert scale that is disseminated online, the study uses a quantitative methodology. Cochran's formula was used to get the sample size of 400 respondents, which guarantees statistical validity and reliability. Regression analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM), correlation, and descriptive statistics will all be used to assess the data. Cronbach's Alpha will be used to test reliability, with a threshold of 0.7, and exploratory factor analysis (EFA) will be used to confirm construct



validity. The expected results are intended to offer a thorough grasp of how technological and emotional cues work together to influence impulsive purchasing in live commerce settings. The findings will provide firms with useful information for creating morally sound marketing plans that strike a balance between customer satisfaction and financial success. To build long-term trust, these approaches could involve open communication, prudent use of scarcity tactics, and promotions that emphasize sustainability. The study highlights the dual function of live commerce as a possible source of consumer overconsumption and an enabler of economic growth from a society perspective. Policymakers, platform designers, and marketers are encouraged by the research to create frameworks that support sustainable e-commerce practices and responsible consumption by emphasizing the psychological and environmental effects of impulsive buying. All things considered, by bridging the gap between behavioral economics, digital marketing, and sustainability studies, this study adds to the body of knowledge by providing a multifaceted viewpoint on customer decision-making in the rapidly changing live commerce industry.

JEL classification: D91 (Intertemporal Household Choice; Life Cycle Models), L81 (Retail and Wholesale Trade; E-Commerce), M31 (Marketing)

Keywords: Live commerce, Impulse buying, Emotional triggers, Social presence, Scarcity effect



Artificial Intelligence and Post-Work Economy Analysis

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Abstract

The accelerating diffusion of artificial intelligence (AI) technologies has reignited fundamental questions about the future of work, distribution, and economic sustainability. Unlike previous waves of technological change that primarily complemented labor—such as the automobile, electricity, or personal computing—AI increasingly substitutes for both manual and cognitive tasks, challenging the traditional role of human labor in value creation. This thesis addresses the core paradox of the “post-work economy”: as AI automates tasks across industries, labor income may decline, inequality may rise, and the demand-driven growth model of modern capitalism could weaken.

The research is organized around four hypotheses that link AI exposure to major economic outcomes. Hypothesis 1 posits that greater national AI exposure reduces the labor-income share of GDP, reflecting task-based automation theories and the shift of value added from wages to profits. Hypothesis 2 argues that higher AI exposure increases income inequality, both through factor-share shifts and wage polarization effects. Hypothesis 3 focuses on the demand channel, predicting that a lower labor share reduces household consumption as a proportion of GDP, given the higher marginal propensity to consume from wages compared to profits. Hypothesis 4 considers political economy responses, hypothesizing that countries with greater AI exposure exhibit stronger public support for universal basic income (UBI) or related redistributive policies. Together, these hypotheses trace a causal chain from AI diffusion to labor displacement, inequality, weakened consumption, and rising demand for new welfare mechanisms.

Methodologically, the study employs a multi-country panel design with a quarterly frequency where available, extending coverage between 2010 and 2020. To measure AI exposure, two complementary sources are used: Webb’s (2020) task-based AI exposure scores, aggregated to the national level through a shift-share framework using 2010 occupational employment weights, and LinkedIn’s AI skills data, which capture real-time diffusion of AI expertise across countries. These indices are combined with macroeconomic indicators from OECD national accounts, the World Inequality Database, and household consumption data. The econometric framework integrates a continuous-treatment difference-in-differences approach with mixed-frequency fixed-effects estimation, allowing annual regressors to be analyzed alongside



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quarterly outcomes through MIDAS polynomial weighting. To address endogeneity in AI adoption, a global AI-patent shift–share instrument is constructed, leveraging international patent filings classified under CPC G06N and national employment structures. Additional moderators, such as union density, employment protection legislation, and social expenditure, are incorporated to assess how institutional contexts mediate distributional effects.

By uniting high-frequency macroeconomic data, novel measures of AI exposure, and advanced econometric techniques, this study makes three primary contributions. First, it develops an integrated conceptual and empirical framework linking AI adoption to the erosion of the labor–income–consumption loop, extending classical theories of technological displacement to the age of intelligent automation. Second, it demonstrates the methodological feasibility of combining quarterly outcomes with annual exposure measures, thereby improving temporal resolution and capturing short-term adjustment dynamics often obscured in annual analyses. Third, it situates the economic impacts of AI within broader institutional and political contexts, highlighting how welfare systems and labor market institutions may buffer or amplify inequality and demand shocks.

In sum, the thesis aims to provide an empirically grounded yet conceptually expansive account of how AI diffusion reshapes labor markets, income distribution, and aggregate demand. While the empirical results are pending, the research design establishes a roadmap for testing these hypotheses and contributes to the growing literature on the political economy of automation. Ultimately, the study underscores the urgency of rethinking economic models and social policies in anticipation of a post-work society shaped by the pervasive influence of AI.

Keywords: Artificial Intelligence, Labor Share, Inequality, Consumption, Post-Work Economy



AI-Powered Prompt Design for Sustainable Project Governance through Feasibility Evaluation and Scheduling Efficiency

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Abstract

In the context of development projects in emerging economies, such as Indonesia, numerous challenges are frequently observed. These challenges commonly encompass delays, cost overruns, and inadequate utilisation of resources. Despite the implementation of various project management frameworks, such as PMBOK and Lean Project Management, flaws in the initial stages of feasibility assessment and planning persist, leading to ineffective sustainable project management. This study aims to develop an artificial intelligence-based prompt, specifically a Large Language Model (LLM), to facilitate decision-making for sustainable projects by considering technical, financial, social, and environmental aspects. The methodology employed is Design and Development Research (DDR), a method that combines secondary data as the foundation for prompt requirements with simulations using synthetic data. This research has found that the AI prompt developed can provide feasibility analysis (GO/NO-GO), resource scheduling, and improvement recommendations that are aligned with the Triple Bottom Line and ESG principles. The system has the potential to function as an objective, transparent, and accountable early alerting mechanism. However, the present study has certain limitations in terms of the use of synthetic data and has not been tested in practical projects, meaning that the results do not fully reflect genuine circumstances. For this reason, future research should involve the testing of the model with actual data and the involvement of stakeholders to enhance its relevance and practical implementation.

JEL classification: O 22, O 32, Q 01

Keywords: Sustainable Project Management, Project Governance, Feasibility Analysis, Artificial Intelligence, Prompt Engineering



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The Role of Data Governance in Building Digital Consumer Trust: A Case Study of PT GDNTbk's ISO 27001 Certification in 2024

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Abstract

This study explores the role of data management in building digital consumer trust through a case study at PT GDNTBK, one of Indonesia's e-commerce companies that has obtained ISO 27001 and 27701 certifications. The background to this research stems from the increasing incidence of data breaches in the e-commerce sector, which has led to a decline in consumer trust. Using a qualitative approach through a single case study design, this research investigates the data management strategies implemented by the company, including the application of the Three-Tier Defense Model, the formation of a Cyber Security Incident Response Team (CSIRT), and data security literacy training for employees. The research findings indicate that the implementation of proactive data governance not only plays a role in meeting regulatory compliance but also serves as a business strategy that enhances competitiveness. The success in maintaining zero breaches over the past three years demonstrates that data management can enhance consumer trust in the context of ESG. The research findings underscore the significance of integrating governance, global certification, and multi-tiered risk management in building a secure, open, and sustainable digital ecosystem.

JEL classification: M15, G34, L81

Keywords: Data Governance, Digital Trust, E-commerce, ISO 27001 & ISO 27701, ESG (Environmental, Social, and Governance)



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Exploring ESG Topics in Thailand's Plastics Resin Industry

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Abstract

This study aims to prioritize environmental, social, and governance (ESG) topics in Thailand's plastic resin industry using the double materiality principle. It employs a systematic content analysis of corporate ESG and sustainability reports to examine both how ESG issues may affect financial performance and how company operations could impact society and the environment. The plastic resin sector is a key part of Thailand's petrochemical industry, contributing significantly to GDP and export revenue, and positioning the country as a leading global exporter. At the same time, the industry faces growing pressure from regulators, investors, and international stakeholders to address environmental, social, and governance challenges. These challenges include greenhouse gas emissions, resource consumption, plastic waste management, occupational health and safety, supply chain transparency, and governance integrity. ESG provides a strategic framework for companies to integrate sustainability into business strategy, risk management, and long-term competitiveness. In this study, content analysis will be used to extract, code, and categorize disclosures from selected company ESG reports, focusing on material issues and the measures companies have implemented, such as policies, targets, and performance indicators. ESG topics will be grouped into environmental issues, including climate change mitigation, resource efficiency, and circular economy initiatives; social issues, such as occupational health and safety and labor practices; and governance issues, including supply chain transparency and governance integrity. Each topic will be assessed for both frequency across company reports and depth of disclosure. Depth will be measured by the level of detail, specificity, and inclusion of measurable commitments. To prioritize ESG topics, a composite scoring system will be applied. Each topic's score will be calculated by multiplying its frequency by its depth of disclosure, producing a numerical value that reflects both how widely it is addressed and how substantively it is reported. This system is expected to highlight the most material ESG topics, capturing outside-in impacts that affect financial and operational performance and inside-out impacts that reflect social and environmental significance. It is anticipated that climate change mitigation and circular economy initiatives will rank among the highest-priority topics due to their potential relevance to business performance and societal expectations. Other topics, such as occupational health and safety and supply chain transparency, may vary in priority depending on company size, international exposure, and operational complexity. These



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expected outcomes are likely to show the diverse nature of material ESG issues across the industry and highlight the need for tailored strategies that address global regulatory pressures, stakeholder expectations, and local operational realities. Methodologically, the study contributes to ESG research by combining the double materiality principle with a transparent, replicable ranking system, providing a structured, evidence-based approach to prioritization in high-impact industries. Practically, it is expected to guide managers in focusing on the most critical ESG issues, aligning sustainability strategies with evolving regulations, enhancing resilience, and strengthening long-term competitiveness. Policymakers and industry associations may also benefit by identifying sector-wide ESG priorities, supporting capacity building, and encouraging harmonized reporting standards. Beyond the Thai plastic resin sector, the framework could be applied to other resource-intensive industries seeking evidence-based ESG strategies and clear communication of risks and opportunities to investors and stakeholders. By integrating double materiality with content analysis and a composite scoring system, this study offers both rigorous academic insights and practical tools for corporate decision-making. It positions ESG as a strategic lever for long-term value creation, stakeholder engagement, and sustainable industrial transformation. The study emphasizes the importance of clear, systematic, and transparent methods in identifying and managing material ESG issues, helping companies pursue responsible growth, resilience, and alignment with global sustainability expectations.

JEL classification: Q 56

Keywords: ESG, double materiality, plastic resin industry, sustainability, content analysis



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Developing an LCA Framework for China's Fast Fashion Supply Chain

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Abstract

The fast fashion industry has grown at an extraordinary pace, reshaping the global apparel market with ultrafast production cycles and inexpensive clothing that provide consumers with unprecedented variety and accessibility. However, this rapid expansion comes with significant environmental costs, most notably the massive carbon emissions generated throughout the supply chain, positioning fast fashion as a major contributor to climate change and exposing the deep unsustainability of the sector. This study addresses this challenge by developing a comprehensive Life Cycle Assessment (LCA) framework to quantify the Global Warming Potential (GWP) of fast fashion in China, one of the most important hubs of textile and apparel production worldwide. The framework is centered on a representative case study of a 100% cotton white T-shirt, chosen because of its ubiquity in the fast fashion sector and its suitability as a standardized product for assessing life cycle environmental impacts. The objective of this research is not only to define the environmental footprint of this item but also to provide a robust methodological foundation for identifying key hotspots and potential strategies for carbon reduction across the fast fashion supply chain. The LCA adopts a gate-to-grave system boundary that captures all significant life cycle stages while deliberately excluding the retail phase and consumer transport to disposal sites, ensuring the focus remains on the most material environmental burdens. The analysis begins with the procurement of cotton and fabric preparation, continues through textile manufacturing processes such as cutting, sewing, ironing, and packaging—which are recognized as highly carbon-intensive—and extends into the distribution system, which includes the transport of raw materials and finished products. The framework also incorporates the consumer use phase, an often-overlooked stage that accounts for considerable energy and water consumption in garment washing, drying, and ironing. Finally, the assessment considers end-of-life practices typical in China, with landfilling as the dominant pathway but also reflecting emerging recycling and incineration practices. By structuring the framework to include these interconnected stages, the study provides a holistic representation of the environmental profile of a typical fast fashion product. A central element of the framework is its ability to support comparative analysis between conventional supply chains and more sustainable, optimized alternatives. The framework is designed to enable future scenario modeling in which baseline conditions can be systematically compared with supply chains incorporating cleaner energy inputs, improved process efficiency,



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or lower-GWP material substitutions. Such comparisons will allow researchers and practitioners to identify the most impactful intervention points and to evaluate the potential benefits of targeted changes at different life cycle stages. The methodological contribution of this study lies in developing a structured, transparent, and replicable LCA approach tailored to the fast fashion context in China, offering a scientific basis that can later be expanded into broader sectoral or cross-regional studies. The expected contributions of this framework are wide-ranging and highly relevant for diverse stakeholders. For manufacturers, it provides a clear method to evaluate and prioritize process-level improvements, such as investing in energy-efficient technologies or redesigning production workflows to minimize waste. For fashion brands and retailers, the framework supports decision-making around material selection, supplier engagement, and consumer communication strategies, helping them move toward lower-impact sourcing and product design. For policymakers, the framework offers a reliable scientific tool to guide evidence-based interventions, such as introducing carbon taxes on energy-intensive processes, incentivizing the adoption of renewable energy in textile clusters, or developing regulations that promote circular economy practices for apparel. More broadly, the framework serves as a bridge between academic research and industry practice by generating structured knowledge that can inform sustainability strategies, ESG reporting, and compliance with emerging climate policies. Ultimately, this study contributes not only to methodological development but also to shaping the agenda for sustainable transformation in the fast fashion sector. By focusing on the design and application of an LCA framework specific to China's supply chains, it lays the foundation for future analyses that will provide quantifiable evidence of emissions and highlight practical opportunities for decarbonization. In doing so, it positions LCA as a strategic tool for accelerating the shift from today's carbon-intensive fast fashion systems toward a more climate-conscious, responsible, and circular apparel industry in China and, by extension, across the global market.

JEL classification: Q56

Keywords: Fast fashion, supply chain, global warming potential, life cycle assessment



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Integration of Economic, Social, and Environmental Aspects in Intercity Bus Transportation Business

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Abstract

Land transportation, particularly bus services, plays a strategic role in supporting public mobility and national economic development. However, sustainability challenges in environmental, social, and economic aspects demand a more holistic management approach. This study aims to analyze how the bus operators put the environment, social and economic aspect in their business. This implementation related to the Triple Bottom Line (TBL) theory and its alignment with the achievement of the Sustainable Development Goals (SDGs).

This research employs a qualitative descriptive approach, with data collected through in-depth interviews involving bus company owners/managers, government and transportation experts. Data analysis was conducted using NVivo 12 Pro, applying thematic coding to identify sustainability practices within the three TBL dimensions: Planet, People, and Profit.

The findings reveal that most bus operators have partially implemented TBL principles, including the use of low-emission fuels (environmental dimension), protection of workers' rights and service accessibility (social dimension), and operational cost efficiency and cross-sector collaboration (economic dimension). These practices support the achievement of specific SDGs, particularly Goal 3 (Good Health and Well-being), Goal 8 (Decent Work and Economic Growth), Goal 11 (Sustainable Cities and Communities), Goal 13 (Climate Action), and Goal 17 (Partnerships for the Goals).

This study concludes that implementing TBL in the bus transportation sector has the potential to serve as a transformative strategy for achieving sustainable, inclusive, and resilient public transportation systems—both economically and environmentally.

Keywords: Keywords: Triple Bottom Line, sustainable transportation, bus operators, SDGs, NVivo 12



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