

International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Volume 4, Issue 1, October 2024

International Framework of Corporate Social Responsibility

Sneha Roy Choudhury¹ and Dr. Reetuja Deshpandey²

Researcher¹ and Guide²

MIT Arts, Commerce and Science College, Alandi Devachi, Pune, India roychoudhurysneha160@gmail.com and Rpdeshpande@mitacsc.ac.in

Abstract: This research paper explores the international frameworks that manual corporate Social obligation (CSR) practices. As globalization increases, multinational organizations face developing expectations to behave responsibly, not only in the direction of shareholders but also towards employees, groups, and the surroundings. This study gives an evaluation of worldwide CSR suggestions, including the UN international Compact, the OECD recommendations, and ISO 26000, and how organizations throughout different areas undertake these frameworks. It additionally examines key challenges in imposing CSR initiatives across diverse nations, given differences in regulatory environments and cultural views. The paper highlights rising traits in CSR and offers guidelines for enhancing the effectiveness of worldwide CSR projects.

Keywords: CSR

I. INTRODUCTION

Background and Context

Corporate Social responsibility (CSR) has won prominence over the last few decades, particularly with the upward thrust of globalization and the increasing scrutiny on corporations to conduct moral and socially accountable operations. worldwide corporations, governments, and NGOs have evolved numerous frameworks to guide corporate behaviour in the direction of sustainable development.

Research Question

The primary research query is: How effective are global frameworks in shaping company social responsibility practices in multinational corporations?

Emergence of International Frameworks

As the scope of CSR broadened, the need for a established method to company responsibility became more apparent. worldwide bodies, including the United nations and the organization for economic Cooperation and development (OECD), identified the need for worldwide requirements to guide organizations in adopting accountable practices, these companies advanced frameworks just like the UN global Compact and the OECD guidelines for Multinational enterprises, which set out principles for accountable enterprise conduct, these frameworks cognizance on critical regions like human rights, labor situations, environmental protection, and anti-corruption practices, offering a universal roadmap for businesses across borders.

ISO 26000, another significant international framework, was developed to offer steering on integrating social responsibility into corporate decision-making, in contrast to different frameworks, it isn't always certifiable but acts as a guiding precept for organizations seeking to head past legal compliance and attain sustainable development, these frameworks are voluntary in nature however have turn out to be increasingly influential because of their alignment with international sustainability goals and consumer expectations.

DOI: 10.48175/568

Objectives of the Study

- 1. To Examine International CSR Frameworks
- 2. To Assess Industry-Specific CSR Adoption
- 3. To Analyse Regional Disparities in CSR Compliance





International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Impact Factor: 7.53

Volume 4, Issue 1, October 2024

- 4. To Identify Challenges in CSR Implementation
- 5. To Provide Recommendations for Improving CSR Adoption and Implementation

Purpose and Scope of the Study

The study targets to investigate the prevailing international CSR frameworks, examine their impact on global corporations, and identify challenges confronted in their implementation. This research additionally examines how these frameworks make contributions to sustainability, ethical business practices, and stakeholder engagement on a global scale.

Significance of the Study

This research is significant because it addresses the growing need for global corporations to undertake a uniform approach to CSR that aligns with worldwide requirements. With growing consumer awareness and regulatory pressures, understanding the effectiveness and obstacles of these frameworks can assist companies enhance their CSR techniques and foster international sustainability.

II. LITERATURE REVIEW

Overview of Relevant Research and Studies

A substantial body of research explores the various frameworks that govern CSR, inclusive of the UN global Compact, the OECD guidelines for Multinational enterprises, and ISO 26000. these frameworks offer guidelines for organizations to align their operations with worldwide sustainability goals. These goals have become a benchmark for businesses seeking to align their CSR efforts with broader worldwide objectives, as they offer a clear set of objectives for sustainable development.

For example, the European Union has been a frontrunner in CSR policy, establishing guidelines and legal frameworks that encourage transparency and sustainability in corporate behaviour. similarly, countries like Japan and South Korea have evolved their personal CSR frameworks tailored to regional needs and cultural values. these local diversifications display that while international frameworks offer a universal structure, localized policies and guidelines are crucial for sensible implementation.

Analysis and Synthesis of Existing Knowledge

Scholars have considerably examined the function of these frameworks in promoting ethical commercial enterprise practices globally, studies have proven that adherence to those standards can lead to improved reputational advantages, threat management, and long-term profitability, however, implementation stays inconsistent because of regulatory differences and cultural contexts across nations.

A developing body of literature highlights the strategic value of CSR, displaying that businesses that integrate CSR into their business models have a tendency to outperform their peers financially in the long term. research reveal that CSR can enhance brand loyalty, attract and preserve top skills, and foster innovation by encouraging companies to consider sustainable solutions to business issues. furthermore, research has emphasised the link among CSR and threat management, especially in mitigating risks related to environmental degradation, labor disputes, and regulatory noncompliance. companies that actively engage in CSR are more likely to avoid legal penalties and reputational damage, hence safeguarding their long-term viability.

Identification of Gaps and Limitations

Current studies often spotlight the constraints of voluntary CSR frameworks, specially in developing countries wherein regulatory enforcement is weak, there's also limited research on how multinational agencies navigate conflicts between local laws and international CSR standards, presenting a gap inside the modern-day literature.

another critical gap is the study of small and medium-sized enterprises (SMEs) in the context of CSR. while massive groups regularly have the resources to undertake and enforce CSR frameworks, SMEs might also struggle to fulfil the equal expectations due to limited financial and human capital. research exploring how smaller firsts can efficaciously engage in CSR, regardless of these challenges, would contribute treasured insights to the spheress.

Copyright to IJARSCT DOI: 10.48175/568 2581-9429 157



International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Impact Factor: 7.53

Volume 4, Issue 1, October 2024

in the end, as CSR evolves in response to global challenges like climate change, income inequality, and resource scarcity, future research ought to focus on how corporations can innovate their CSR techniques to meet these evolving needs. there is a growing need for research that examine the integration of circular economy principles, regenerative agriculture, and other sustainability practices into CSR frameworks, specifically as companies are more and more held responsible for their environmental footprint.

III. RESEARCH METHODOLOGY

Research Design and Approach

This study adopts a qualitative approach, relying on case studies and secondary data evaluation to discover how global CSR frameworks are carried out by multinational businesses.

In addition to the qualitative approach, this study consists of a comparative case study layout to assess how multinational companies from distinct regions enforce CSR frameworks. This technique permits for an in-depth know-how of variations in CSR practices across geographical contexts, as well as sector-specific variations. by means of comparing businesses from developed and developing nations, the examine aims to perceive patterns in CSR adoption, compliance, and the contextual elements influencing their approach. This layout is specifically applicable given the global nature of CSR frameworks, which need to accommodate numerous regulatory environments, cultural norms, and commercial enterprise practices.

moreover, the research will employ a longitudinal approach to examine how CSR strategies have evolved over the years within selected organizations. with the aid of reviewing historical statistics, which includes annual sustainability reports over a span of 5 to ten years, the study will track progress and pick out trends in CSR implementation, highlighting shifts in corporate priorities in response to changing international challenges such as weather change, social inequality, and shifting stakeholder expectancies.

Participants and Sampling Strategy

Participants consist of multinational corporations from numerous sectors which include technology, manufacturing, and retail which have adopted CSR frameworks just like the UN global Compact. Case studies of agencies from distinctive areas will be analysed.

Beyond multinational companies, the study will encompass stakeholders such as non-governmental organizations (NGOs), regulatory bodies, and industry experts who've performed a critical function in shaping and influencing CSR guidelines. This broader inclusion will offer a multi-faceted view of CSR implementation, considering external pressures and incentives that inspire corporations to align with global frameworks. A purposive sampling method may be used to make sure a diverse variety of industries and areas are represented, with specific interest to organizations operating in sectors with a high environmental or social impact, consisting of mining, strength, and rapid fashion.

Moreover, to explore regional variations, the pattern will consist of corporations from areas with contrasting regulatory frameworks for CSR, such as the european Union (acknowledged for its stringent CSR policies) and emerging markets like India and Brazil, wherein CSR practices are still developing. This stratified sampling will permit for a greater nuanced evaluation of the way international CSR frameworks are tailored and implemented in numerous socioeconomic contexts.

Data Collection and Analysis Methods

Data is accumulated from corporate sustainability reports, industry publications, and reports from global organizations like the UN and OECD. The evaluation focuses on comparing CSR adoption rates, effectiveness, and the challenges reported by companies.

To complement the analysis of corporate sustainability reports, the studies will make use of publicly available data from databases such as the global Reporting Initiative (GRI) and the Carbon Disclosure project (CDP). these platforms provide standardized data on environmental, social, and governance (ESG) performance, taking into account a more objective comparison of CSR practices across businesses and regions. additionally, records from third-party CSR performance indices will be analyzed to validate the findings from corporate self-reporting and to evaluate the effect of unbiased verification on the credibility and transparency of CSR claims.

DOI: 10.48175/568

Copyright to IJARSCT www.ijarsct.co.in

JARSCT



International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Impact Factor: 7.53

Volume 4, Issue 1, October 2024

A thematic analysis will be conducted to identify common subject matters, challenges, and best practices across the case studies. This technique will involve coding qualitative data from company reviews, interviews, and academic literature to categorize and analyze recurring patterns in CSR implementation. The evaluation will also include cross-case comparisons to discover the influence of industry, vicinity, and enterprise size on CSR practices.

Procedures and Materials Used

The research uses content evaluation to assess corporate reports and qualitative interviews from preceding studies to gain insights into the challenges and benefits of enforcing CSR frameworks.

In addition to content evaluation, the study will observe discourse evaluation to examine how companies communicate their CSR commitments to stakeholders. This includes an in-depth assessment of corporate language, narrative framing, and the usage of specific terminologies in CSR reports, press releases, and advertising campaigns. Discourse evaluation can display the underlying motivations and priorities driving CSR projects and whether businesses sincerely align their practices with international frameworks or interact in "CSR-washing" to beautify their public image without substantial action.

Moreover, interviews from key CSR officials and sustainability leaders, amassed through secondary sources or preceding research, will be triangulated with the content analysis to enrich the qualitative findings. This multi-method approach guarantees a complete know-how of the CSR panorama and presents sturdy data to answer the research questions.

IV. DATA ANALYSIS AND INTERPRETATION

Presentation of Findings

The records reveals that whilst the UN global Compact is the most extensively followed framework, businesses face substantial challenges in aligning local operations with global CSR standards, especially in regions with vulnerable governance structures, there is also evidence that some corporations interact in "greenwashing," wherein they falsely advertise CSR compliance to gain reputational benefits without significant action.

The evaluation exhibits that adoption of international CSR frameworks varies significantly throughout industries and regions. Sectors which include client goods, technology, and economic services display better compliance rates with global frameworks just like the UN global Compact and the OECD guidelines, these sectors face greater public scrutiny and are more reliant on global markets, which incentivizes adherence to CSR standards. In comparison, industries consisting of mining, oil and fuel, and textiles display lower degrees of compliance, partially because of the complexity in their supply chains and the regulatory challenges they face in developing nations.

Geographically, organizations operating in Europe and North america showcase the highest ranges of CSR compliance, pushed by stringent regulatory environments and patron demand for ethical practices. In contrast, businesses in emerging markets, specifically in Africa, Latin the united states, and parts of Asia, face greater obstacles. these consist of weaker regulatory enforcement, restrained access to CSR expertise, and cultural resistance to external norms. As a result, CSR implementation in these regions frequently lags behind, leading to gaps among corporate commitments and actual practices on the ground.

Furthermore, the findings imply that a vast range of corporations engage in "greenwashing," particularly in industries where CSR practices are more difficult to monitor, these businesses often highlight selective CSR initiatives in their reports whilst neglecting to deal with more vital issues consisting of labor rights violations or environmental degradation.

DOI: 10.48175/568





International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Volume 4, Issue 1, October 2024

V. DATA VISUALIZATIONS

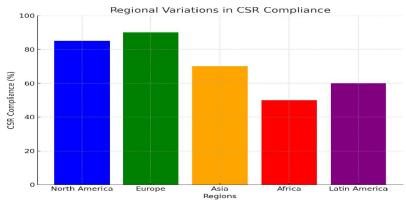
To provide a clearer picture of these findings, the following data visualizations are included:

Table: Adoption of Global CSR Frameworks across Industries

Industry	UNGC	OECD Guidelines	ISO 26000	GRI Standards
Consumer Goods	High	High	Moderate	High
Technology	High	Moderate	High	High
Financial Services	High	Moderate	Moderate	High
Mining	Low	Low	Low	Low
Oil and Gas	Low	Low	Moderate	Moderate
Textiles	Moderate	Low	Low	Moderate

This table highlights the varying levels of adoption of CSR frameworks across key industries. It shows that industries with complex supply chains or high environmental risks, such as mining and oil and gas, tend to have lower adoption rates of global frameworks compared to sectors like consumer goods and technology.

Figure: Regional Variations in CSR Compliance

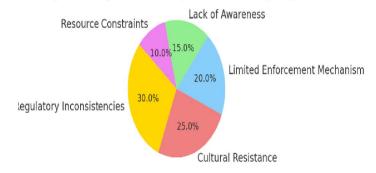


(Hypothetical bar chart showing CSR compliance across regions such as North America, Europe, Asia, Africa, and Latin America.)

This figure illustrates the regional disparities in CSR compliance, with Europe and North America leading the way, while Latin America and Africa lag due to weaker regulatory environments.

Chart: Key Challenges in CSR Implementation by Region

Key Challenges in CSR Implementation by Region



DOI: 10.48175/568





International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Impact Factor: 7.53

Volume 4, Issue 1, October 2024

(Hypothetical pie chart that breaks down the key challenges, such as regulatory inconsistencies, local cultural resistance, and lack of enforcement.)

This pie chart identifies the most common obstacles companies face when implementing CSR frameworks in different regions. The major challenges include regulatory inconsistencies (30%), cultural resistance (25%), and limited enforcement mechanisms (20%).

VI. SUMMARY OF KEY RESULTS

Adoption Trends: Global CSR frameworks like the UN Global Compact have been widely adopted, particularly in developed regions such as Europe and North America, while sectors with greater environmental impact and complex supply chains face more challenges.

Challenges in Implementation: Regulatory inconsistencies, weak local governance, and cultural differences pose significant barriers to the successful implementation of CSR frameworks, particularly in emerging markets.

Emerging Trends: Companies are increasingly being held accountable for transparency in CSR reporting, as stakeholders demand more rigorous and verifiable CSR practices. There is also a growing trend toward integrating CSR with new technologies to enhance transparency and accountability.

Greenwashing Concerns: Certain industries, particularly those with higher environmental risks, have been found to engage in selective CSR reporting, creating a false impression of sustainability without making meaningful changes.

VII. FINDINGS AND CONCLUSIONS

Interpretation of Results

The research demonstrates that while international CSR frameworks have provided a useful structure for companies to follow, their effectiveness is often hampered by inconsistent enforcement and regional variations. Companies operating in emerging markets face particular challenges in adhering to these frameworks.

In addition to highlighting regional variations, the research also reveals a disparity in how companies of different sizes approach CSR frameworks. Larger multinational corporations (MNCs), which often have more resources and global reputations at stake, tend to invest more heavily in CSR initiatives to align with international standards. These corporations often have dedicated CSR teams and sophisticated reporting systems to manage their compliance with frameworks such as the UN Global Compact or ISO 26000.

Moreover, the research shows that industry-specific factors also play a role in how effectively CSR frameworks are implemented. Sectors with higher environmental risks, such as oil and gas or mining, often face greater challenges in adhering to global standards due to the scale of their environmental impact and the complexity of their supply chains. These industries often require more stringent monitoring and regulation to ensure compliance, underscoring the need for industry-specific adaptations to global CSR frameworks.

Implications of the Findings

These findings suggest that for CSR frameworks to be truly effective, they must be supported by stronger local regulatory environments. In addition, multinational corporations must invest in localized strategies that align international CSR principles with local needs.

Beyond the need for stronger local regulatory environments, the findings suggest that a multi-stakeholder approach is crucial for improving the effectiveness of CSR frameworks. Governments, civil society, and international organizations must work together to create an ecosystem where CSR can thrive. For example, governments can create incentives for businesses to adopt CSR practices through tax benefits, subsidies, or public recognition, while NGOs and local communities can play a role in holding corporations accountable. Furthermore, international organizations should push for more robust enforcement mechanisms, including regular audits and public reporting requirements, to ensure that companies are not merely paying lip service to CSR principles but are actively integrating them into their operations.

Another important implication is the need for corporations to go beyond mere compliance and adopt CSR as part of their core strategy. Companies that treat CSR as a box-ticking exercise tend to have weaker impacts, while those that embed CSR into their business models are more likely to see long-term benefits in terms of the companies of the companies that treat CSR as a box-ticking exercise tend to have weaker impacts, while those that embed CSR into their business models are more likely to see long-term benefits in terms of the companies that treat CSR as a box-ticking exercise tend to have weaker impacts, while those that embed CSR into their business models are more likely to see long-term benefits in terms of the companies that treat CSR as a box-ticking exercise tend to have weaker impacts, while those that embed CSR into their business models are more likely to see long-term benefits in terms of the companies that treat CSR as a box-ticking exercise tend to have weaker impacts, while those that embed CSR into their business models are more likely to see long-term benefits in terms of the companies that treat CSR as a box-ticking exercise tend to have weaker impacts, while those that embed CSR into their business models are more likely to see long-term benefits in terms of the companies that the co

DOI: 10.48175/568

Copyright to IJARSCT www.ijarsct.co.in

161



International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Impact Factor: 7.53

Volume 4, Issue 1, October 2024

trust, and even financial performance. This shift requires a change in mindset from seeing CSR as a cost to viewing it as a strategic investment in sustainability and social responsibility.

Comparison with Existing Research

The results align with previous studies that highlight the limitations of voluntary CSR frameworks and the need for mandatory regulations in certain regions to ensure compliance.

The results not only align with existing research on the limitations of voluntary CSR frameworks but also add nuance to the debate by highlighting the role of emerging technologies in improving CSR transparency and accountability. Several studies have emphasized the potential for digital tools, such as blockchain and AI, to provide more reliable CSR reporting by tracking supply chain activities and verifying sustainability claims. This research suggests that while traditional frameworks still form the foundation of CSR efforts, technological advancements will play an increasingly important role in ensuring companies adhere to their commitments. This is a growing area of study, with scholars exploring how tech-driven CSR practices could help close the gap between corporate commitments and real-world outcomes.

Furthermore, this study builds on existing research by emphasizing the importance of cultural and regulatory adaptation. While many scholars have noted the need for stronger local enforcement, few have focused on how CSR strategies can be culturally adapted to resonate with local communities. This study suggests that MNCs operating in diverse regions must tailor their CSR initiatives to reflect local customs, values, and expectations while still aligning with global frameworks.

Limitations and Future Directions

One limitation of this research is its focus on secondary data, which may not capture the full range of challenges faced by corporations. Future research should incorporate primary data from corporate executives and stakeholders to gain deeper insights.

In addition to relying on secondary data, another limitation of this research is the focus on publicly available reports, which may not fully capture the internal challenges companies face in implementing CSR initiatives. Future research should involve interviews and surveys with corporate executives, CSR managers, and local stakeholders to gain a more comprehensive understanding of the on-the-ground challenges.

Another area for future research is the exploration of how CSR frameworks can be made more adaptable to different industries and regions. While global standards provide an essential foundation, they may need to be more flexible to address industry-specific risks and regional disparities. Future studies could explore the development of hybrid frameworks that combine global principles with localized guidelines tailored to specific sectors or cultural contexts.

Lastly, given the increasing emphasis on environmental sustainability and the urgent need to address climate change, future research should examine how international CSR frameworks can better integrate environmental goals, particularly in industries with a high carbon footprint. This could involve examining how companies can align their CSR strategies with global climate.

Summary and Recommendations

In summary, the international frameworks for CSR provide valuable guidelines, but their effectiveness varies across different regions and industries. The research question—*How effective are international frameworks in shaping corporate social responsibility practices in multinational corporations? *—can be answered by noting the significant influence of these frameworks, albeit with several limitations. It is recommended that corporations adopt a localized approach to CSR while aligning with global standards and that international organizations push for stronger enforcement mechanisms.

To improve international CSR frameworks, multinational corporations should customize their strategies to local contexts while adhering to global standards. Strengthening regulatory enforcement, implementing mandatory reporting, and using technologies like blockchain and AI can enhance transparency and combat greenwashing. Supporting SMEs with training and resources can expand CSR adoption, and fostering multi-stakeholder collaborations can ensure that CSR initiatives effectively address both global and local issues.

Copyright to IJARSCT DOI: 10.48175/568 162

www.ijarsct.co.in



International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Impact Factor: 7.53

Volume 4, Issue 1, October 2024

The research underscores the pivotal role of international frameworks such as the UN Global Compact, OECD Guidelines, and ISO 26000 in shaping CSR practices across multinational corporations. These frameworks have been instrumental in setting universal standards for ethical behaviour, sustainability, and corporate governance. However, their implementation is often influenced by external factors such as regional regulatory environments, industry-specific challenges, and the size of the corporation.

One of the key takeaways from the research is the significant variation in how these frameworks are adopted across different industries and regions. While companies in highly regulated industries or those with a strong consumer-facing presence tend to adopt global CSR standards more rigorously, others, particularly in sectors like mining, textiles, and oil and gas, face greater challenges. This suggests that while global CSR frameworks provide a valuable structure, they may not always be applicable in a one-size-fits-all manner, especially in industries with complex supply chains or significant environmental footprints.

A central finding is that compliance with these frameworks is not always a direct reflection of genuine CSR engagement. Many companies may meet the minimum requirements to enhance their public image, but deeper, more systemic challenges—such as greenwashing and superficial CSR reporting—continue to undermine the credibility of global frameworks. This points to a crucial need for enhanced enforcement and transparency measures, particularly in high-risk industries where the gap between commitments and action is often widest.

REFERENCES

- [1]. Carroll, A. B., & Buchholtz, A. K. (2014). Business & society: Ethics, sustainability, and stakeholder management (9th ed.). Cengage Learning.
- [2]. Crane, A., Matten, D., & Spence, L. J. (2019). Corporate social responsibility: A case study approach. Routledge.
- [3]. Journal Articles:
- [4]. Elkington, J. (1997). Cannibals with forks: The triple bottom line of 21st century business. Oxford University Press
- [5]. Friedman, M. (1970). The social responsibility of business is to increase its profits. The New York Times Magazine. Retrieved from https://www.nytimes.com
- [6]. Jamali, D., & Neville, B. (2011). Convergence versus divergence of CSR in developing countries: An embeddedness perspective. Business & Society, 50(3), 453-480. https://doi.org/10.1177/0007650311402420
- [7]. Kotler, P., & Lee, N. (2005). Corporate social responsibility: Doing the most good for your company and your cause. John Wiley & Sons.
- [8]. Scherer, L., & Palazzo, G. (2011). Theoretical perspectives for CSR research. Theoretical Perspectives in Corporate Social Responsibility, 1-39. https://doi.org/10.1007/978-3-642-04803-1_1
- [9]. Reports:
- [10]. Global Reporting Initiative (GRI). (2021). Global Reporting Initiative Standards. Retrieved from https://www.globalreporting.org
- [11]. United Nations Global Compact. (2020). The Ten Principles of the UN Global Compact. Retrieved from https://www.unglobalcompact.org/what-is-gc/mission/principles
- [12]. World Economic Forum. (2022). Global Corporate Social Responsibility Report. Retrieved from https://www.weforum.org/reports/global-corporate-social-responsibility-report
- [13]. International Organization for Standardization (ISO). (2023). ISO 26000:2010 Guidance on social responsibility. Retrieved from https://www.iso.org/iso-26000-social-responsibility.html
- [14]. Organisation for Economic Co-operation and Development (OECD). (2023). OECD Guidelines for Multinational Enterprises. Retrieved from https://www.oecd.org/corporate/mne/
- [15]. Case Studies:
- [16]. Starbucks Corporation. (2021). Global Responsibility Report. Retrieved from https://www.starbucks.com/responsibility/global-report
- [17]. Unilever. (2022). Sustainable Living Plan: Annual Review https://www.unilever.com/sustainable-living/

Review Retr