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INCORPORATING CORPORATE SOCIAL RESPONSIBILITY INTO LEGAL FRAMEWORKS IN BALANCING PROFITS & PUBLIC INTEREST

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Abstract

Corporate Social Responsibility (CSR) is a company's commitment to its business model where it integrates social, ethical and environmental considerations into its operations. Such operations of CSR will impact society and the environment while improving its brand reputation and long-term success. CSR reports are typically published annually to disclose sustainability commitments and meet stakeholder expectations. While CSR builds trust and addresses societal needs, some companies use disclosures mainly for marketing or profit, risking reputational damage through exaggerated claims. This misuse undermines CSR's ethical goals, especially when errors or restatements occur, weakening stakeholder confidence. Studies on enforcement, disclosure accuracy and societal impact of CSR remain limited, emphasising the need for deeper analysis to ensure accountability and public alignment. This study examined the current practice of enforcing CSR and its effect on the public and companies. A doctrinal research approach involving structured analysis of statutory provisions, regulatory framework, and judicial decisions was employed. The study found that there is a need to have a proper legal framework that can balance the profit and public interest when implementing CSR. The studies further found that CSR is also interrelated with environmental, social and governance (ESG). Guidelines and standardised reporting of CSR are crucial since the disclosure of information demonstrates the company's accountability and responsibility in not only attracting investors and improving financial performance but also commitment to the public and stakeholders. The outcome of this research will help legislators to have a clear understanding of CSR and draw up a legal framework for CSR. The results of the study also help companies to align their business model with global sustainability goals and lead to a more informed investment decision.

Keywords: Corporate Social Responsibility (CSR), profits, public interest, Environmental, Social and Governance (ESG), enforcement.

1. INTRODUCTION

Corporate social responsibility (CSR) is a process that focuses on the ethical or responsible treatment of a company or institution's stakeholders (Hopkins, 2006). "Ethical or responsible" refers to treating key stakeholders in a manner that is deemed acceptable according to international standards. Hopkins (2006) also refer to The World Business Council for Sustainable Development (WBCSD)'s definition of CSR which states that CSR as the ongoing commitment of businesses to conduct themselves ethically and contribute to economic development while improving the quality of life of their workforce, the families of their employees, the local

community, and society at large. Thus, CSR is about how the companies give back to communities through contributions for the economic development of communities, employees and their families ethically and responsibly.

According to Lee (2022), the main objective of CSR is to promote sustainable and ethical practices, foster goodwill and a positive reputation, and contribute to the creation of positive social value. Some companies use CSR as a tool to market their business instead of using it to build trust and give genuine commitments to social responsibility. Stakeholders often question the integrity of a company that always boasts about its success and hides its failures. The lack of transparency and regulations allows CSR to be exploited for marketing tools and reputation enhancement instead of ethical business practice. There must be errors in the reporting process, which could weaken public trust (Einwiller & Carroll, 2020).

Ideally, CSR involves giving back to society, engaging in philanthropic causes, and providing tangible social benefits. All organisations, including companies, regardless of their size or nature, must be committed to making a positive impact on all stakeholders through CSR. In areas where institutional oversight is weak, CSR only encourages socially irresponsible conduct. Misuse of CSR can create legal problems and ethical risks as well as unjust policies and superficial initiatives that fail to produce impactful changes (Greendorfer, 2020; Khan & Kamal, 2021). CSR can also lead to financial fraud (Saeed et al., 2025) and employees might develop moral licensing that leads them to justify the unethical practices and questionable conduct after participating in CSR activities (List & Momeni, 2017). Lack of standardised frameworks for monitoring and reporting CSR efforts makes it difficult to determine the true impact of CSR across industries and geographical areas. These consequences put an emphasis on the need for robust legal structures and implementation tools to ensure that CSR activities fulfil ethical responsibilities rather than being misused as mechanisms for reputation control. Thus, this study examined the current practice of enforcing CSR and its effect on the public and companies.

2. LITERATURE REVIEW

The concept of CSR has gone through a major transformation over the past decades, where it has evolved from ethics and social obligation of businesses to a stakeholder approach and strategic management (Lee, 2008), as seen in Table 1.

Table 1. Development of CSR

	Pivotal Publications	Dominant Theme
1950s and 1960	Bowen (1953)	Ethics and social obligation of business
1970s	Wallich and McGowan (1970)	Enlightened self-interest
1980s	Carrol (1979); Wartick and Cochran (1985); Wood (1991)	Corporate social performance model
1990s	Freeman (1984); Clarkson (1995); Jones (1995); Hart (1997)	Stakeholder approach and strategic management

Source: Extracted from Lee (2008).

CSR adoption varies by country, and its practices are influenced by both local values and international standards. In ASEAN countries, for example, Singapore and Malaysia promote CSR as voluntary through national policies and exchange regulations. The rising concerns over social

justice, environmental sustainability, and ethical governance have seen the efforts of countries in ASEAN, such as pollution reduction, employee welfare, community involvement, and compliance with laws and ethical standards. Those programs aligned with international standards such as UN Global Compact, ILO Multinational Enterprises Declaration, ISO 26000 and UN Sustainable Development Goals (Hashim et al., 2019).

Government initiatives such as the Silver Book and Bursa Malaysia's CSR Guidelines encourage companies to practice CSR. Non-governmental organisations (NGOs) such as WWF Malaysia and Malaysian Nature Society (MNS) actively promote environmental CSR activities. Since CSR helps to attract investors, it can enhance the companies' public image and brand loyalty through structured programs such as employee satisfaction surveys and community outreach. However, some companies still consider CSR as a burden to their company because it has a high cost, which affects the company's profit; hence, companies only undertake CSR activities when necessary or for public image purposes (Hizam et al., 2019).

2.1 Public interests

The implementation of CSR reflects a shift from a profit-centric model to one that balances economic, social, and environmental responsibilities. CSR is beyond mere financial profits since it not only enhances a company's reputation but also reduces risk, attracts and retains talent, and creates long-term value for both the business and society as a whole (Guevara, 2024). CSR has evolved into a multifaceted strategy that includes economic, legal, ethical, and discretionary duties, having begun with charitable endeavours and protective welfare initiatives (Jupiter et al., 2024). This development emphasises how business and society are dynamically intertwined, with firms expected to take into account not only the interests of shareholders but also the welfare of other stakeholders. Not only do businesses need to align their operations with the interests of the public, but doing so can lead to long-term profitability, a competitive edge, and resilience in a world that is constantly changing (Jupiter et al., 2024).

Businesses that exhibit a consistent dedication to environmental sustainability and social causes are more likely to be trusted and supported by consumers, which increases market share and long-term profitability (Guevara, 2024). Companies with effective CSR strategies tend to have higher job satisfaction and lower employee turnover (Jupiter et al., 2024). In addition to giving the organisation financial advantages, CSR advances larger social objectives, including combating climate change and resource conservation (Guevara, 2024). Thus, businesses can cut expenses and lessen their carbon footprint by investing in energy-efficient equipment and sustainable practices.

CSR programs improve healthcare, education, and social welfare at the local level, which raises people's quality of life. It promotes economic growth and equity at the national level and helps the world reach international accords like the Paris Agreement and the Sustainable Development Goals (SDGs) (Jupiter et al., 2024). Proactive CSR initiatives assist businesses in navigating regulatory hurdles, preventing harm to their reputation, and strengthening their resistance to market upheavals from the standpoint of risk management. Building investor confidence and facilitating access to capital requires transparent governance, ethical sourcing, and stakeholder engagement, especially as ESG factors increasingly play a significant role in investment decisions (Guevara, 2024).

New business models, services, and products that tackle pressing social and environmental issues are frequently developed as a result of CSR initiatives. Nevertheless, there are difficulties in

putting CSR into practice. Problems like "greenwashing," in which businesses overstate or falsify their environmental and social achievements, can erode public confidence and the legitimacy of CSR programs (Jupiter et al., 2024). Notwithstanding these obstacles, CSR's rise shows how crucial it is becoming as a strategic requirement for societal advancement and sustainable development.

2.2 Profits

CSR is known for generating profits, increasing brand image, garnering customer satisfaction and loyalty, encouraging their employees, and helping businesses adjust to the current market environment, while investors prefer to choose those that manage to demonstrate strong social responsibility. Implementation of social and environmental factors into the decision-making process illustrates a broader picture of the ongoing movement regarding responsible financial management and ESG investing (Hategan et al., 2018).

Despite CSR managing to positively influence financial performance due to the fulfilment of social responsibilities, failure to meet stakeholders' expectations can create market uncertainty, resulting in loss of profit opportunities (Zhang & Liu, 2023; Hirsch et al., 2022). Companies must innovate and discover methods that are efficient in allocating investment so as to improve the financial outcomes from stakeholders' satisfaction. Strengthening both profitability and overall, the companies' value also needs efficient management of resources, especially when it comes to CSR initiatives. This approach not only enhances financial performance but also aids the development of social initiatives that can make a real difference (Cook et al., 2015).

Companies can increase their reputational image by attracting a large number of consumers and promoting loyalty through CSR activities. Promoting the connection between customers and brands that reflect their values will enhance customer loyalty and satisfaction. Furthermore, a positive work environment also contributes to reducing employee turnover and with its impact on reputation, along with customer satisfaction, the combined effects can enhance companies' financial performance (Galbreath, 2010; Hirsch et al., 2022). CSR has become a strategically important approach that companies use to further strengthen their position in the market and improve financial performance by increasing sales and market share, thereby boosting profits.

3. METHODOLOGY

This study utilised the doctrinal research approach, which involved a structured analysis of statutory provisions, regulatory framework, judicial decisions, and fiduciary legal principles relating to the establishment of CSR in Malaysian law. The objective is to examine the practice of CSR in Malaysia by evaluating the Malaysian laws, specifically the Companies Act 2016 and other relevant documents which regulate CSR, and how CSR balance the profit-making and public interest. Apart from the doctrinal research approach, this study also incorporates a qualitative content analysis on the documents involving the practice of CSR by companies.

4. RESULTS AND DISCUSSION

4.1 Community development, environmental protection and employee well-being

CSR is a voluntary initiative by companies which involves social and environmental considerations in their business operations and interaction with stakeholders. Its program encompasses various activities relating to community development, environmental protection

and employee well-being. For communities' development, companies mostly focus on the initiatives that benefit the local community, such as supporting education, health, or infrastructure development. The community aspect revolves around contributing to society through philanthropy, education support, healthcare, and disaster relief. YTL Foundation's "Learn from Home" initiative helps in bridging the education gap for underprivileged students during the pandemic by providing free internet access and online learning tools (*Teach for Malaysia*, n.d.).

As for the environmental aspect, CSR programs include sustainability, pollution control, waste management and climate change mitigation. Some companies, such as Petronas (Petronas, 2025) and F&N (*Capturing Value Sustainability Report 2024*, n.d.), are actively involved in reducing their carbon footprint through reforestation programs and sustainable manufacturing practices. These programs not only help their workers care about the community but also protect the environment.

Since environmental impact is a reflection of a company's commitment, this aspect has been broadened under the framework of environmental, social and governance (ESG), which measures the organisation's level of sustainability. ESG frameworks include guidelines, metrics and criteria that allow companies and investors to develop sustainability reporting standards and evaluate environmental, social and governance risk (*What Are ESG Frameworks? Corporate Sustainability & ESG Risks/ UpGuard*, n.d.). ESG assesses corporate performance and responsibility, hence creating a framework for companies to manage their responsibilities comprehensively (Debnath and Chellasamy, 2024).

For the purpose of employee well-being, companies usually focus on employees' welfare, diversity and inclusion, training and occupational health and safety. For instance, Maybank highlights continuous learning and career development through its internal training academies and employee engagement initiatives (Maybank, 2025). Under the marketplace area, CSR practices focused on ethical business conduct, fair trade, responsible marketing and customer satisfaction. Companies like Nestle Malaysia, do responsible marketing, especially in advertising products to children (*Policy Mandatory Nestlé Marketing Communication to Children Policy*, 2018) and ensure transparency in its supply chain to promote ethical sourcing.

Every company will always have to interact with various stakeholders such as customers, workers, the community and the government; it is a need to build strong relationships with them. This can be done by listening to their concerns, being transparent and working together to make decisions that will be beneficial to everyone. Governments can incentivise companies to embrace ethical business practices by providing tax breaks, subsidies, and preferential treatment in government contracts.

4.2 *Balancing between profits and public interests*

CSR encompasses practices such as ethical behaviour, stakeholder engagement, sustainability, and public reporting. Businesses are expected to do what is right for society, not just focus on making a profit for the company. Halkos and Nomikos (2021) contended that CSR's efficacy in guaranteeing that companies genuinely strike a balance between profit incentives and wider societal goals is limited by its voluntary character.

Sustainability is also a major aspect of CSR. It involves practices that will protect the planet and also support human well-being, both now and in the future. Moreover, companies must also share information on what they are doing to be socially responsible. They need to report something like

charity work, environmental efforts and how they treat their workers. Thus, CSR can be concluded as an accountability of an organisation not only in making economic return but also the accountability of the organisation towards employee welfare, community involvement, product development, energy saving and environmental protection (Hizam et al., 2019).

CSR is no longer seen as optional for companies' activities but an essential part of business strategy; hence, part of the capital of companies should be allocated for CSR programs. Public companies with many resources might not face difficulty in organising CSR programs, but it is not the same for companies with limited resources. Although companies have objectives of CSR programs, it might be difficult to materialise the programs, especially if CSR affects the financial standing of the companies. Thus, one of the obstacles is to balance between the profits of the companies and public interest. Perhaps the best method of balancing between the two elements is to have a proper legal framework for CSR.

4.3 Legal framework for CSR

CSR is only a management concept where companies integrate social and environmental issues into their business elements. There is no legal obligation on the part of companies to have CSR, but it is a norm nowadays for companies to have CSR as part of community projects. CSR lacks a universally binding legal framework, resulting in inconsistencies in corporate accountability. This discrepancy enables businesses to define CSR commitments as they see fit, frequently putting financial gain ahead of social and environmental responsibilities. Regulatory actions are required to create accountability and promote more proactive corporate engagement, in addition to enforcing requirements.

The Malaysian Companies Act 2016, although it encourages but does not mandate CSR reporting. Section 253(3) of the Companies Act 2016 provides that the business review report will form part of the directors' report. The Business Review Report is a non-financial report for which submission to the Registrar is voluntary. The report will be on the management's report on the issues that impact the overall performance of the business, in addition to the financial statement (*Pages - the Business Review Report*, 2021). The report is a disclosure of companies' commitment to CSR. CSR reporting has been considered one of the most important ways for organisations to express their commitment towards environmental and social concerns (Zainal & Zainuddin, 2013).

Bursa Malaysia requires listed companies to disclose their CSR initiative in their annual reports. The disclosure is aimed at promoting transparency and encouraging companies to integrate CSR into their business practices, hence promoting a sustainable and ethically conscious corporate culture in Malaysia. Some companies may only disclose information that can benefit their image and lead to inconsistencies in CSR. Since CSR disclosure is not standardised, thus, it limits its use for effective evaluation and comparison (Ibrahim et al., 2023).

CSR reporting in Malaysia remains largely voluntary, which will lead to inconsistencies in how companies present their social responsibility efforts and make it difficult for stakeholders to evaluate CSR performance effectively (Chan et al., 2022). A structured CSR reporting plays a significant role in ensuring the transparency of the CSR practices. Without having an organised reporting format, the difficulty of evaluating the CSR disclosures will lead to challenges for stakeholders in comparing performance across companies and industries. According to Zainal & Zainuddin (2013), the inconsistency of CSR delays the stakeholder's ability to analyse corporate efforts effectively. Ibrahim et al. (2023) also highlighted that the lack of standardisation limits

the use of the CSR data and can affect the decision-making by external stakeholders. Furthermore, the inconsistency of CSR reporting can open the door to selective disclosure that may shield the real social impact of a company's operations. Hence, it shows that by having standardised guidelines in reporting, it can enhance accountability and responsibility of CSR practices. Therefore, a rule is necessary to make it a formal obligation for all companies to report and disclose their CSR activities. The law will guarantee uniform reporting, transparency, and true accountability across all businesses. Hence, the legal framework will help to balance the profits of the companies and the public interest.

5. CONCLUSION

CSR is a voluntary approach and not mandated by law. Its management concept helps businesses operate in such a way that it benefits the company and society, whilst at the same time enhancing the company's brand reputation. Guidelines for CSR practices and reporting should be in place so that companies are able to structure and implement their efforts. A standardized reporting is crucial since its disclosure demonstrates the company's accountability and responsibility.

The findings of this research will assist the legislators by providing valuable insights and enable them to deepen their understanding by developing a comprehensive and well-informed framework for CSR. With a much clearer understanding of its principles and practices, the policymakers will be better informed to create regulations that not only encourage responsible business practices but also promote sustainable development. The outcome of this study will also help companies by efficiently lining businesses up with strategies and global sustainability models. It will not just enhance corporate accountability and ethical performance, but it will also assist companies in making much more strategic and responsible decisions. As for the investors, they will benefit from these insights when they are able to make more informed decisions because companies that practice and prioritise CSR are gradually seen as lower risk and have a more forward-thinking approach. In return, it attracts sustainable investment opportunities. Since the current research only looked into the legal framework of CSR, it is recommended that future research should investigate whether companies are ready for a legislated CSR framework.

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