



Integration of *Tallu Lolona* in the Implementation of Corporate Social Responsibility (CSR) in Micro, Small, and Medium Enterprises (MSMEs)

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Abstract. Corporate Social Responsibility (CSR) has evolved from a philanthropic activity into a strategic approach to sustainable business, emphasizing the integration of economic, social, and environmental dimensions. In the context of micro, small and medium enterprises (MSMEs), CSR practices are often informal and deeply influenced by local values and community relationships. This study aims to analyze the integration of the Torajan cultural philosophy of *Tallu Lolona* into the implementation of Corporate Social Responsibility at UMKM Kopi 1000 Nurhidayah and to develop a conceptual model explaining how this integration contributes to business sustainability and community welfare. The research employs a qualitative approach with an interpretive paradigm and a case study method. Data were collected through semi-structured interviews, observation, and documentation involving business owners, employees, local farmers, community members, and local authorities. The findings reveal that CSR is not implemented as a formal administrative program but is embedded in daily business practices rooted in *Tallu Lolona*, which emphasizes the interconnectedness of humans, plants, and animals. This integration aligns with the triple bottom line framework of people, planet, and profit, resulting in a culturally grounded sustainability model referred to as the Sangkutu' Banne Model. The study implies that local cultural values can serve as a strong ethical and strategic foundation for CSR in SMEs, enabling contextual, authentic, and long-term sustainability without relying solely on formal reporting systems.

Keywords: Corporate Social Responsibility; Local Culture; MSMEs; Sustainability; *Tallu Lolona*

1. INTRODUCTION

In recent years, the concept of Corporate Social Responsibility (CSR) has developed significantly and is no longer understood merely as voluntary philanthropic activity. CSR is now positioned as an integral part of sustainability strategy that balances economic, social, and environmental dimensions. Recent studies indicate that CSR orientation integrated with triple bottom line principles contributes to strengthening organizational performance and legitimacy (Nogueira et al., 2025). Furthermore, triple bottom line-based CSR disclosure has been found to be associated with financial performance in certain industrial contexts (Ahmad et al., 2025). This development demonstrates that CSR is no longer symbolic in nature, but rather strategic in building long-term sustainability.

In the context of small and medium enterprises (SMEs), CSR practices have characteristics that differ from those of large corporations. CSR in SMEs tends to be more informal, contextual, and influenced by values and close social relationships within the community (Berniak-Woźny et al., 2023). The challenges faced by SMEs in implementing sustainability are often related to limited resources, managerial capacity,

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and reporting systems (Setyaningsih et al., 2024). Nevertheless, studies show that CSR in SMEs can still serve as an effective sustainability framework, particularly when adapted to the characteristics of the business and industry sector (Caha et al., 2024).

In Indonesia, Micro, Small, and Medium Enterprises (MSMEs) play a dominant role in the national economic structure. Despite their substantial economic contribution, CSR implementation among MSMEs is generally not formally documented and is more often carried out as social practices embedded in daily business activities. In many cases, the social responsibility orientation of MSMEs emerges from local values, social norms, and strong community relationships, rather than solely from regulatory pressure or market demands.

One MSME sector that has grown rapidly is the coffee industry. Coffee is not only an economic commodity but also possesses strong cultural and social dimensions. In the Toraja context, the sustainability of the coffee value chain encompasses interconnected economic, environmental, and local cultural aspects (Azkar et al., 2025). This indicates that sustainability practices in coffee MSMEs cannot be separated from the cultural values of the local community.

UMKM Kopi 1000 Nurhidayah in Gandangbatu Sillanan, Tana Toraja Regency, is an example of a local enterprise that is oriented not only toward coffee production and marketing but also toward farmer empowerment, job creation, and environmentally friendly waste management. These practices demonstrate the integration of social and environmental aspects into business management, even though they are not yet packaged within a formal CSR reporting system.

The existence of this MSME cannot be separated from the cultural philosophy of *Tallu Lolona*, which emphasizes the interconnectedness of humans (*Lolo Tau*), plants (*Lolo Tananan*), and animals (*Lolo Patuan*). Conceptually, this principle aligns with the triple bottom line framework, which emphasizes balance among people, planet, and profit. Recent literature also suggests that integrating CSR with sustainable development goals and organizational factors can strengthen business contributions to social and environmental sustainability (Noonin & Phuangprayong, 2025). Thus, local cultural values have the potential to serve as an ethical foundation that reinforces CSR practices at the MSME level.

Although research on CSR in large corporations has developed extensively, studies integrating local cultural perspectives into MSME CSR practices remain relatively limited. Moreover, much CSR research employs quantitative approaches, thereby lacking deeper exploration of the meanings and internal dynamics that shape social responsibility practices in small enterprises. In fact, studies on sustainability in SMEs highlight the importance of contextual and exploratory approaches to understand how values, social relationships, and business characteristics influence sustainability practices (Martins et al., 2022).

Based on the above description, this study aims to analyze the relationship between the *Tallu Lolona* philosophy and Corporate Social Responsibility practices in UMKM Kopi 1000 Nurhidayah, as well as to develop a conceptual model explaining how the integration of these local cultural values contributes to business sustainability and the welfare of the coffee farming community. This research is expected to enrich the literature on CSR based on local wisdom and contribute to the development of contextual and adaptive sustainability models for MSMEs.

2. LITERATURE REVIEW

Stakeholder Theory

Stakeholder theory explains that organizations are responsible not only to shareholders but also to all parties affected by their activities. From this perspective, Corporate Social Responsibility (CSR) is understood as a mechanism for maintaining balanced relationships between a company and its stakeholders.

Awa et al. (2024) emphasize that stakeholder theory provides a conceptual foundation for CSR implementation, as companies require social support to sustain operational continuity. In the context of Small and Medium Enterprises (SMEs), stakeholder relationships are often direct and community-based, resulting in CSR practices that are more informal yet substantive.

Permatasari & Gunawan (2023) show that sustainability policies in SMEs are influenced by surrounding actors, including government, local communities, and business networks. This reinforces the view that CSR in SMEs does not operate in isolation but is shaped by the social dynamics of its environment.

Legitimacy Theory

Legitimacy theory posits that organizations require social acceptance in order for their existence to be perceived as legitimate by society. Within this framework, CSR serves as a means of demonstrating alignment between corporate values and the surrounding social environment.

Meutia et al. (2022) explain that companies may use either stakeholder or legitimacy approaches in determining material sustainability issues. This indicates a linkage between fulfilling stakeholder expectations and maintaining social legitimacy.

Piaralal et al. (2025) examine CSR from a legitimacy perspective and find that reputational motives and social pressure can be significant drivers of CSR implementation. Although their study focuses on large industries, the approach remains relevant for understanding how SMEs maintain social acceptance at the local community level.

Triple Bottom Line as a Sustainability Framework

The Triple Bottom Line (TBL) concept emphasizes balance among economic, social, and environmental aspects. This framework clarifies that sustainability is not measured solely by financial profit but also by social contribution and environmental responsibility.

Nica et al. (2025) identify TBL as a central concept in modern sustainability literature. Ahmad et al. (2025) find that TBL-based CSR disclosure may be associated with corporate financial performance. These findings reinforce the perspective that social and environmental responsibility can align with economic achievement.

Nogueira et al. (2025) identify that TBL dimensions influence overall business performance. Meanwhile, Caha et al. (2024) show that in SMEs, CSR practices aligned with TBL may vary depending on business characteristics and industry sector.

CSR in SMEs

In the SME context, CSR is often implemented in a simple manner and is not always formally documented. Nevertheless, such practices still carry strategic impact.

Berniak-Woźny et al. (2023) emphasize that CSR in SMEs can create business value from an employee perspective. Torkkeli & Durst (2022) demonstrate that learning orientation in SMEs is associated with CSR implementation and business performance outcomes. Mu et al. (2024) also find that CSR contributes to strategic performance in

hospitality-sector SMEs.

Martins et al. (2022), through a systematic literature review, state that sustainability in SMEs is an evolving field requiring contextual approaches. Litvaj et al. (2023) add that while sustainability implementation in small enterprises faces capacity challenges, it remains an important component of quality management and competitiveness.

Sustainability Reporting and Transparency

Sustainability disclosure or sustainability reporting serves as a mechanism to strengthen transparency and accountability. Setyaningsih et al. (2024) identify challenges in sustainability reporting for SMEs, particularly regarding limited resources and recording systems.

Steidle et al. (2025) indicate that although SMEs have significant impact, sustainability reporting practices still face implementation barriers. Sebrina et al. (2023) assert that the quality of sustainability reporting is related to CSR credibility. Khatri & Kjærland (2023) also link reporting practices to environmental performance.

Zulfiati et al. (2026) position sustainability reporting within the SME and supply chain management context, connecting it to sustainable development goals. This demonstrates that transparency can become part of small business sustainability strategies.

Coffee Value Chain Context and Local Dimensions

Azkar et al. (2025) show that the sustainability of Toraja Arabica coffee value chains encompasses economic, cultural, environmental, and certification dimensions. This finding underscores that sustainability in the coffee sector is not limited to production and profit but also involves cultural values and community relationships.

In the Indonesian context, the implementation of TBL within community CSR programs is also observed in Kusuma & Fajri (2024). Wati et al. (2024) demonstrate that environmentally friendly business development can be analyzed through the TBL framework. Taufiqurrahman & Tiyasiningsih (2022) prove that the utilization of CSR funds can enhance MSME competitiveness. Regita et al. (2025) find that social and environmental responsibility programs influence MSME performance through information technology support.

Overall, this theoretical review indicates that CSR in SMEs can be understood through the integration of stakeholder theory, legitimacy theory, and the triple bottom line framework. These three perspectives help explain how social and environmental responsibility contributes to business sustainability while strengthening social relationships at the local level.

3. RESEARCH METHOD

This study employs a qualitative approach with an interpretive paradigm and a case study method. The qualitative approach was selected because this research aims to understand the meanings and social constructions underlying Corporate Social Responsibility (CSR) practices at UMKM Kopi 1000 Nurhidayah, particularly in relation to the cultural values of *Tallu Lolona*. The interpretive paradigm enables the researcher to explore social reality from the perspectives of the actors involved, including their experiences, values, and interpretations of business practices and social responsibility. The case study method is used because the research focuses intensively on a single unit of analysis, allowing for a comprehensive and contextual understanding.

The research was conducted in Malaleo Hamlet, Betteng Deata, Gandang Batu Sillanan District, Tana Toraja Regency, South Sulawesi. This location was chosen because it is the operational site of UMKM Kopi 1000 Nurhidayah and serves as a space of interaction among business actors, the local community, and the cultural values embedded in the surrounding society.

The data sources in this study consist of primary and secondary data. Primary data were obtained directly through interviews with informants selected purposively based on the relevance of the information they possessed. Informants included the MSME owner/manager, employees, members of the surrounding community, traditional leaders, and local government representatives who understand the business practices and their relationship with the values of *Tallu Lolona*. Secondary data were obtained from internal MSME documents, such as business profiles, founding history, vision and mission statements, and documentation of social activities. Additional secondary data were derived from scholarly literature supporting the theoretical framework of the study.

In qualitative research, the researcher acts as the primary instrument (human instrument). Data collection was conducted through semi-structured interviews and documentation. Semi-structured interviews were used to provide guiding questions while maintaining flexibility to explore emerging information during the interaction process. Documentation was employed to complement and strengthen interview data, including activity archives, photographs, and administrative records relevant to CSR implementation.

Data analysis was conducted descriptively using qualitative techniques through the stages of data reduction, data display, and conclusion drawing. During the reduction stage, the researcher filtered and focused on data relevant to the integration of *Tallu Lolona* within CSR practices. The data were then presented narratively to facilitate the identification of patterns and relationships among themes. The final stage involved drawing conclusions gradually and verifying them against the available data to ensure consistency and credibility.

To ensure data validity, this study applied source triangulation techniques. Triangulation was carried out by comparing information obtained from different informants and documents, so that the resulting interpretation did not rely on a single perspective. Through this methodological design, the study is expected to provide an in-depth understanding of the integration of *Tallu Lolona* cultural values into the implementation of Corporate Social Responsibility at UMKM Kopi 1000 Nurhidayah.

4. RESULTS AND DISCUSSION

Data Collection Process and General Overview of the Research Object

The research was conducted in Malaleo Hamlet, Betteng Deata, Gandang Batu Sillanan District, Tana Toraja Regency, South Sulawesi. Data collection was carried out from June to July 2025 through semi-structured interviews, direct observation of the production process and social activities, and documentation of business archives.

The informants consisted of the owner of UMKM Kopi 1000 Nurhidayah, employees, partner coffee farmers, traditional leaders, members of the surrounding community, and representatives of the local government. Source triangulation techniques were used to ensure the consistency of the information obtained.

In general, UMKM Kopi 1000 Nurhidayah is a Toraja specialty coffee processing enterprise that is oriented not only toward production and sales, but also toward empowering local farmers and preserving the environment. The business vision emphasizes product quality, economic sustainability, and the strengthening of local values. Business practices are carried out through a relatively integrated production chain, starting from raw material procurement, processing, packaging, to distribution.

Results of the Analysis of *Tallu Lolona* Integration in CSR Implementation

The research findings show that the implementation of Corporate Social Responsibility (CSR) at UMKM Kopi 1000 Nurhidayah does not take the form of formally documented administrative programs, but is instead integrated into daily business practices. This integration is rooted in the philosophy of *Tallu Lolona*, which emphasizes the interconnectedness between humans, plants, and animals.

Conceptually, the research findings can be mapped within the triple bottom line framework, which includes social (people), environmental (planet), and economic (profit) dimensions. This mapping helps explain how local cultural values are internalized in sustainable business practices.

The Lolo Tau (Human) Dimension and Social Aspect

In the Lolo Tau dimension, interpersonal relationships form the foundation of business management. The relationships between the business owner, coffee farmers, employees, and the surrounding community are built on kinship and mutual cooperation. Such relational patterns show that CSR practices in MSMEs do not always appear in a formal format, but are embedded in the way the business maintains the quality of social relationships and ensures that economic benefits are shared. This perspective aligns with stakeholder theory, which emphasizes that organizations need to build harmonious and responsive relationships with stakeholders, not only capital owners (Awa et al., 2024).

The practice of empowering local farmers, providing coffee processing training, and creating employment opportunities for housewives and youth demonstrates a strong social orientation. From the MSME sustainability perspective, such orientation is related to capacity building and business resilience, as MSMEs that are able to learn and strengthen community competencies tend to achieve better performance outcomes in the long term (Torkkeli & Durst, 2022). Field findings also show that employee involvement in social activities creates a more meaningful work atmosphere and strengthens their

sense of belonging to the business, in line with findings that CSR practices in SMEs can be perceived as a “business case” from the employee perspective (Berniak-Woźny et al., 2023).

The involvement of the MSME in socio-religious activities and participation in community events can be understood as efforts to maintain social legitimacy. In many contexts, legitimacy is formed when business activities are perceived as aligned with societal values and expectations, making social relationships a form of capital that sustains operational continuity (Meutia et al., 2022). From a governance perspective, MSMEs typically face challenges related to limited sustainability reporting or record-keeping systems. However, literature emphasizes that strengthening sustainability practices in SMEs can begin with simple mechanisms, such as documenting activities and communicating values to the community (Setyaningsih et al., 2024).

In terms of impact, this social dimension can also contribute to business performance when MSMEs begin to utilize information technology support, for example, to expand customer networks and strengthen relationships with buyer communities. This is consistent with findings that the effectiveness of social and environmental responsibility programs can be related to improved MSME performance through information technology variables (Regita et al., 2025). From a policy and external actor perspective, the involvement of MSMEs in government exhibitions and mentoring programs shows that sustainability policies in SMEs are often influenced by networks of actors, including government, communities, and partners (Permatasari & Gunawan, 2023).

The Lolo Tananan (Plants/Nature) Dimension and Environmental Aspect

In the *Lolo Tananan* dimension, sustainability practices are reflected through the use of organic fertilizers, the utilization of coffee waste as compost, replanting coffee trees, and efforts to reduce plastic packaging. These patterns demonstrate a planet-oriented approach that is directly linked to supply chain sustainability, land quality, and production stability. Sustainability studies in SMEs emphasize that environmental practices often develop from the need to maintain process quality and efficiency, rather than solely from formal requirements (Litvaj et al., 2023).

The use of renewable energy such as solar panels in the drying house also demonstrates adaptation toward more environmentally friendly production practices. In the literature, the environmental dimension often becomes an entry point for operational efficiency as well as reputation strengthening. Research on sustainability reporting and environmental performance emphasizes that consistent environmental measurement and practices are associated with improvements in organizational environmental performance (Khatri & Kjærland, 2023). In many MSMEs, practices have not yet reached formal sustainability reporting, but consistent environmental practices can still serve as visible evidence of environmental responsibility within the community.

Field findings on Toraja coffee are also relevant when linked to the coffee value chain context, which includes economic, cultural, and environmental dimensions. Studies on the Toraja coffee value chain emphasize that the sustainability of coffee commodities is not only about economics, but also about environmental management and the accompanying socio-cultural context (Azkar et al., 2025). From the perspective of CSR in SMEs, the balance between business scale, sector, and triple bottom line activities often determines the form of practices chosen by MSMEs (Caha et al., 2024). This means that the environmental steps taken by UMKM Kopi 1000 Nurhidayah can be interpreted as the most realistic forms aligned with its capacity, yet still directed toward sustainability.

Additionally, environmental practices in MSMEs often strengthen when there is pressure or support from sustainable development targets and supply chain networks. In the Indonesian context, strengthening sustainability perspectives is also related to supply chain management issues and sustainable development goals, particularly when MSMEs begin to connect with broader markets (Zulfiati et al., 2026).

The Lolo Patuan (Animals) Dimension and Ecosystem Balance

The Lolo Patuan dimension emphasizes respect for other living beings within the plantation ecosystem. Practices such as avoiding harmful chemicals and maintaining natural habitats for insects and birds demonstrate ecological awareness that coffee plantations are part of an interconnected living system. From a sustainability perspective, attention to the ecosystem aligns with the triple bottom line concept that environmental aspects are not limited to waste management, but also include maintaining ecological functions that support long-term productivity (Nica et al., 2025).

The principle of maintaining ecosystem balance is also related to social

legitimacy. When the community perceives that a business does not damage the environment or disrupt the local ecological order, the business is more easily accepted and supported. In the literature, the legitimacy approach positions CSR as a means of maintaining alignment between business activities and public social-environmental expectations (Piaralal et al., 2025). In the MSME context, this legitimacy is often stronger because the social distance between business actors and the community is very close, so behaviors perceived as damaging quickly trigger social judgment.

On the other hand, this approach can also impact business performance. Studies show that CSR can be related to strategic performance in SMEs in the service sector, including when CSR is understood beyond mere profit (Mu et al., 2024). In some contexts, strengthening TBL-based CSR has also been found to be associated with financial performance, although the framework has mostly been tested in larger companies and specific industrial contexts (Ahmad et al., 2025). In this study, the linkage appears qualitatively: ecological practices and environmental ethics strengthen community trust and business image, which in turn contribute to market sustainability.

Finally, because MSMEs generally face reporting limitations, ecosystem-preserving practices like these are often undocumented. However, studies on sustainability reporting practices and challenges in SMEs indicate that strengthening sustainability can begin with field-based evidence and consistent simple documentation (Steidle et al., 2025). In the context of Lolo Patuan, simple documentation such as records of organic practices, photos of plantation activities, and educational narratives for partner farmers can serve as realistic ways to demonstrate ecological responsibility without burdening MSME capacity.

The Tallu Lolona Integration Model in CSR Implementation

Based on these interpretations, the researcher formulated a conceptual model named the Sangkutu' Banne Model.

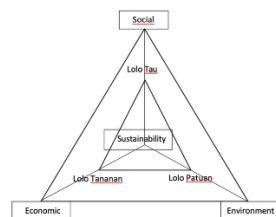


Figure 1. Sangkutu' Banne Model: Integration of *Tallu Lolona* in the Implementation of Corporate Social Responsibility at UMKM Kopi 1000 Nurhidayah
Source: Researcher's interpretation (2025)

The triangular shape in Figure 1 was chosen to represent the three interdependent dimensions of *Tallu Lolona*. Each side of the triangle symbolizes Lolo Tau, *Lolo Tananan*, and Lolo Patuan, which are connected to the dimensions of people, planet, and profit. The apex of the triangle represents the ultimate goal, namely sustainability.

The triangle symbolizes balance. If one side weakens, the entire structure becomes unstable. This analogy illustrates that business sustainability can only be achieved when social, environmental, and economic dimensions are maintained in balance based on local cultural values.

The term Sangkutu' Banne is used as a metaphor for unity and togetherness in Toraja culture, depicting tightly bound rice seedlings. This value represents the integration of business owners, farmers, employees, the community, and the environment as an inseparable whole.

Linkage of Findings with Basic Concepts and Previous Research

The research findings show that CSR implementation in MSMEs does not always take the form of formal reporting, but can be present as internalized social practices. This is consistent with various studies on CSR in small and medium enterprises, which indicate that sustainability is often carried out informally and based on local values.

The integration of *Tallu Lolona* with the triple bottom line principles demonstrates that cultural values can function as both ethical and strategic foundations in achieving sustainability. Conceptually, this model expands the understanding that sustainability does not only stem from regulations or global standards, but also from local wisdom.

Theoretical and Practical Implications

Theoretically, this research enriches the literature on the integration of local culture in Corporate Social Responsibility practices. The Sangkutu' Banne Model shows that cultural philosophy can serve as an alternative conceptual framework for understanding sustainability in MSMEs.

Practically, the research findings illustrate that MSMEs can implement CSR contextually without relying on complex reporting systems. Strengthening simple documentation, improving human resource capacity, and collaborating with government and local communities can serve as strategic steps to reinforce business sustainability.

Thus, the integration of *Tallu Lolona* in the implementation of CSR at UMKM Kopi 1000 Nurhidayah demonstrates that sustainability can be achieved through a

synthesis of local values and global principles, resulting in an authentic, contextual, and long-term oriented management model.

5. CONCLUSION AND SUGGESTION

The implementation of Corporate Social Responsibility (CSR) at UMKM Kopi 1000 Nurhidayah does not take the form of a separate formal program but is integrated into daily business practices. CSR is understood as a moral responsibility rooted in the philosophy of Tallu Lolona, making its implementation more cultural and contextual rather than administrative. The integration of Tallu Lolona is reflected in three main dimensions. In Lolo Tau, the social aspect (people) is realized through the empowerment of local farmers, job creation, community training, and the strengthening of kinship relationships. In Lolo Tananan, the environmental aspect (planet) is reflected in the use of organic fertilizers, the management of coffee waste into compost, the replanting of coffee trees, and the utilization of renewable energy. In Lolo Patuan, respect for other living beings is manifested through cultivation practices that maintain ecosystem balance without the use of harmful chemicals. The integration of the cultural values of Tallu Lolona with the triple bottom line principles forms the Sangkutu' Banne Model, which represents the balance among social, environmental, and economic (profit) dimensions. Business sustainability is achieved when these three dimensions operate harmoniously and reinforce one another. UMKM Kopi 1000 Nurhidayah demonstrates that sustainability does not have to begin with a complex reporting system but can grow from local cultural values internalized in business management. The integration of these local values strengthens social legitimacy, increases community trust, and supports long-term economic sustainability.

UMKM Kopi 1000 Nurhidayah is recommended to begin documenting its CSR practices more systematically, even in a simple form. Such documentation can strengthen accountability, enhance transparency, and expand market access. Other MSME actors can use a locally value-based model as inspiration in designing contextual and sustainable CSR practices. The integration of cultural values and modern sustainability principles can become a competitive advantage. Local governments and MSME support institutions should provide training and assistance related to sustainability practices based on local values, so that CSR practices can be implemented more structurally without losing local

cultural characteristics. Future researchers are encouraged to develop studies using quantitative or mixed methods approaches to examine the impact of cultural value integration on financial performance and MSME sustainability, as well as to conduct comparative studies in regions with different cultural characteristics.

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