

Integration Theory Of Planned Behavioral (TPB) in Disclosing Corporate Social Responsibility (CSR) Through The Triple Bottom Line

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The theory of planned behavior (TPB) is one of the most effective theories in predicting human behavior when linked to corporate social responsibility research in determining corporate sustainability. This article aims to examine attitudes, subjective norms, perceived behavioral control and representation in disclosing corporate social responsibility through the triple bottom line. This article uses the Systematic Literature Review (SLR) method with 34 articles as references in the research. The results of this article show that there is integration between the Theory of planned behavior (TPB) in disclosing corporate social responsibility through the triple bottom line (social, environmental and economic aspects). This article contributes academically to the preparation of a new conceptual framework model related to the integration of the Theory of planned behavior (TPB) in disclosing corporate social responsibility through the triple bottom line.

1. Introduction

In the social sciences, understanding human behavior is very important. Many theorists and practitioners seek to understand the main components that influence human behavior, especially in the decision-making process. The theory of planned behavior (TPB) is one of the most effective theories in predicting human behavior when related to corporate social responsibility research. Tan & Ann (2023) found that TPB has a significant effect on a company's intention to engage in CSR.

Corporate social responsibility (CSR) is an important component in sustainable development and social progress, so companies must be responsible for making decisions that are socially acceptable and ethical. Therefore, companies must implement CSR that benefits society and minimizes their environmental and social impacts (Hervani et al., 2005). Researchers and practitioners strongly believe that companies should not be judged solely based on their economic success (Jamali et al., 2008; Shahin & Zairi 2007). Companies must be assessed based on the impact they have on both social and environmental impacts. Companies that can contribute to society and the environment will be more successful economically and socially. As in research conducted by (Youn et al., 2015; Theodoulidis et al., 2017; Singjai et al., 2018; Chen, 2019) where CSR practices will provide deeper value related to the company's good name to customers so that it will improve performance. finance. According to Farmaki et al., (2022) stated that customers are more educated and are starting to appreciate companies that carry out CSR practices. Based on several research results which show that more and more companies are adopting CSR practices by involving all parties in the company so that they can contribute to a greener and more sustainable environment

(Afsar & Umrani, 2020); Suganthi, 2019).

Companies can use the Triple bottom line framework which consists of three interrelated pillars, namely people, planet and profit in CSR disclosure. People or social where the company must have a positive impact on society, such as in terms of welfare, education and health; The company's planet or environment must be able to create greater added value for society and the environment; and Profit or economics where the company must generate sufficient profits to survive and develop. By adopting the Triple bottom line, the company has demonstrated a commitment to environmental and social responsibility, and this concept can be used to measure and improve company performance through the profits achieved.

This article is motivated because there are very few literature studies related to CSR disclosure and previous articles only focused on empirical studies and did not relate to the theory of planned behavior (TPB). This article wants to examine the TPB as a model for research and disclosure of corporate social responsibility (CSR) from the perspective of a literature review from various sources. This article is based on Ajzen (1988) who developed the Theory of planned behavioral model framework and Kim (2023) research to examine attitudes, subjective norms, behavioral control that are perceived and represented in corporate responsibility in CSR disclosure.

From the explanation above, this article aims to develop a new conceptual framework related to the integration of the Theory of planned behavior (TPB) in CSR disclosure through the Triple bottom line (People, Planet, Profit) using the Systematic Literature Review (SLR) method. This research can contribute academically in the preparation of a new conceptual model framework which makes this research the first research related to SDG integration, CSR disclosure and the Triple bottom line.

2. Literature Review

2.1 Theory of Planned Behavior (TPB)

The theory of planned behavior (TPB) is a development of the theory of reasoned action (TRA) by Ajzen (1988) with the addition of the construct of perceived behavioral control which was not previously found in TRA. The addition of this construct to the TPB aims to regulate the behavior of individuals who are constrained by the lack of resources available to carry out their behavior. TPB discusses how a person's intentions influence their behavior. In turn, these components are divided into three, namely:

2.1.1 Attitude towards behavior (Attitude Towards Behavior)

Attitude refers to how a person views certain behavior in a favorable or unfavorable way. Someone tends to have a positive attitude towards their behavior if they feel that an action produces positive results (Ajzen, 1991). Several studies show that a positive attitude toward a behavior is associated with a greater desire to perform it (Cheung et al., 1999; Shaw & Shiu, 2003). In his meta-analysis of research on attitudes and behavior, Kraus (1995) found that attitudes significantly and substantially predict future behavior. Attitude is the main factor determining behavioral intentions in several studies (Pender, 1986; Harland et al., 1999). This is clearly stronger than the relationship between attitudes and intentions.

2.1.2 Subjective Norm

Subjective Norm is an individual's perception of social pressure to perform or not perform a behavior (Ajzen, 1991). Subjective norms are influenced by social pressure felt by other people and their desire to follow those people's opinions. According to previous research, subjective norms are a strong predictor of consumer intentions. According to Tarkiainen & Sundqvist, (2005), subjective norms influence the intention to buy organic food

indirectly through attitude formation. (Dubinsky & Loken, 1989) investigated ethical decisions in TPB marketing and found that attitudes.

2.1.3 Perceived behavioral control (Perceived behavioral control)

Perceived behavioral control is a combination of locus of control (beliefs about the amount of control a person has over events and outcomes in his life) and self-ability (perceived ability to perform tasks) (Ajzen, 2002). Thus, it is important to predict that individuals will adopt sustainable behavior if they find it easy to do or adopt. The perceived level of difficulty in carrying out purchasing behavior depends on the product price and its availability (Ajzen, 1991).

2.2 Corporate Social Responsibility (CSR)

Companies have begun to view environmental and social issues from a broader perspective in recent decades (Wolff et al., 2018). CSR is present and is a business practice that is widely adopted in developed countries. From the perspective of stakeholder theory (Donaldson & Preston, 1995) a key indicator of business effectiveness is the extent to which the business recognizes and effectively manages its impact on society at large. CSR is a very broad concept whose understanding and definition often depends on the particular context. In its simplest form, this can be defined as a company's broader responsibility towards society (Rao & Tilt, 2016).

Companies can use the Triple bottom line framework with three interrelated pillars, namely people, planet and profit. John Elkington first introduced the concept of the triple bottom line in his 1998 book, "Cannibals with Forks: The triple bottom line of 21st Century Business," which proposed that companies should assess their performance using metrics that include their social and environmental impact as well as profits. By applying the triple bottom line principle, it will increase the company's competitiveness because it increases public trust in the company.

3. Methodology

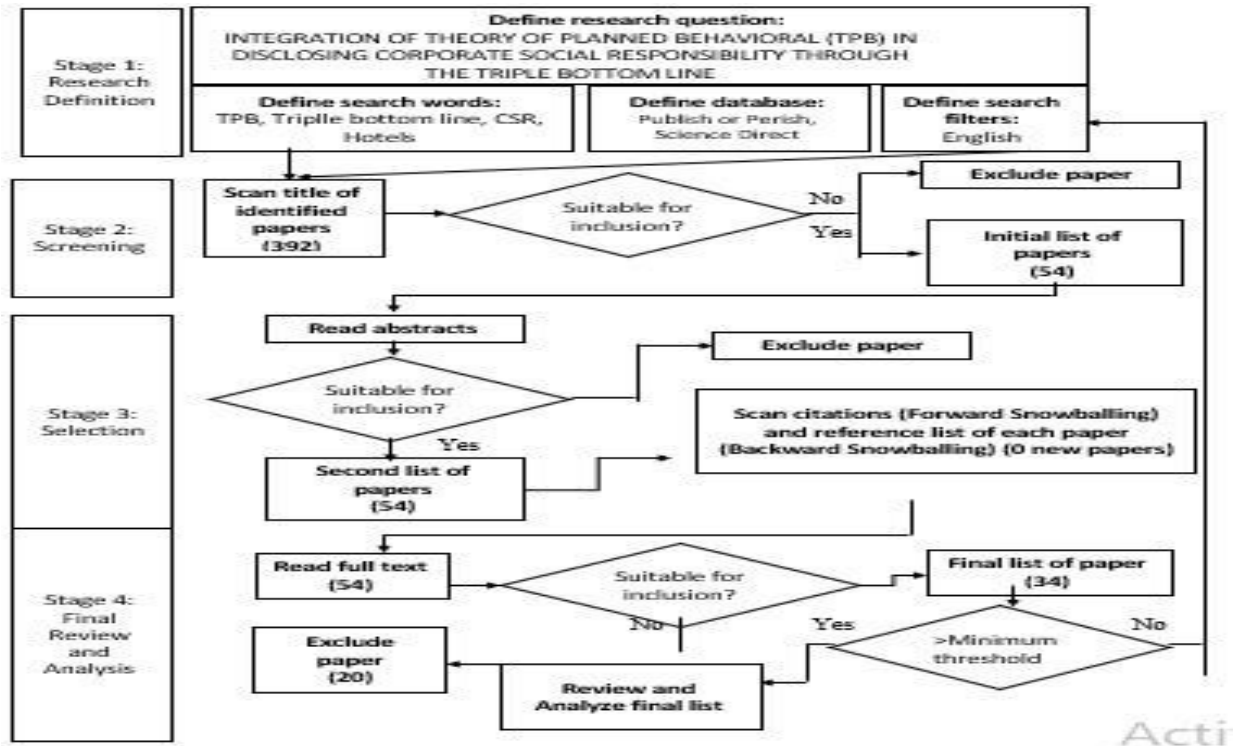
This article follows the Systematic Literature Review (SLR) method, which is a research method with the aim of identifying, evaluating and analyzing existing literature on certain topics comprehensively and critically (Liberati et al., n.d.). We conducted a systematic search in Scopus indexed journals that were relevant to the research using keywords. Search for Scopus indexed journals starting from 2017-2023.

The keyword is "CSR disclosure" which produces the first 200 search results. Next, enter the keyword "CSR disclosure TPB" but do not get the data. Next, enter the keyword "CSR SLR" and get 24 data. Finally, enter the keyword "CSR Triple bottom line" and get 168 data. So raw data is collected for 392 articles, then filtered because there are many journals that overlap and cannot be used. accessed resulted in 54 ready-to-read articles. Furthermore, using the TPB criteria in CSR disclosure through the Triple bottom line which is in accordance with the research to be made, resulted in 34 articles which became references in making articles. The image below explains the flow related to the steps of a structured systematic review to assist in formulating concepts in research.

5. Discussion

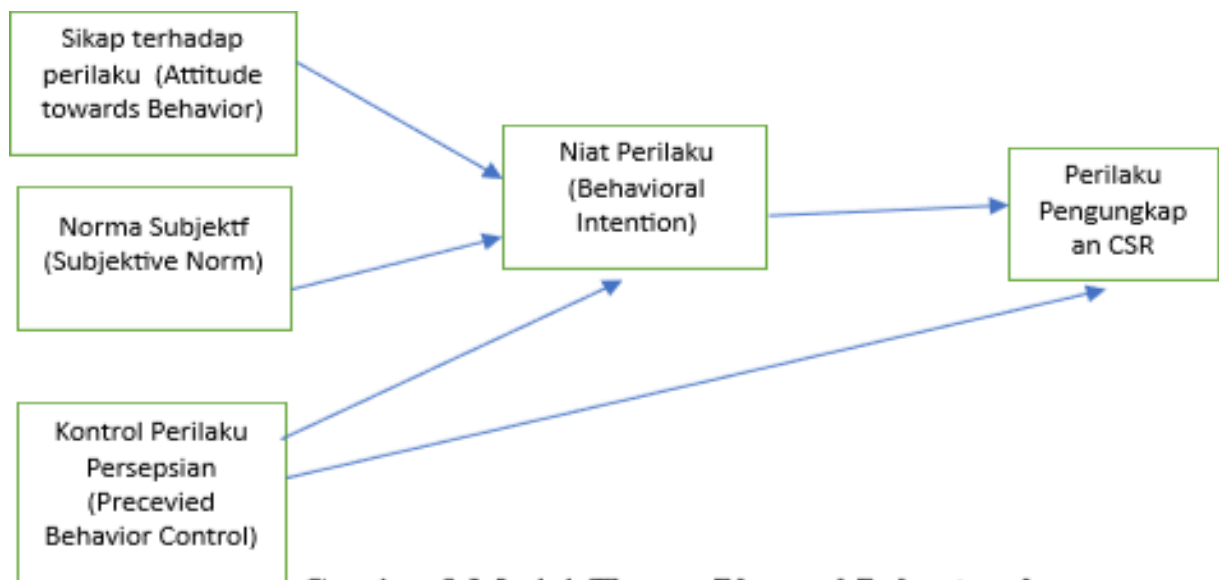
5.1 Theory Planned Behavioral (TPB)

Model The TPB model in this research uses a conceptual framework by (Ajzen, 1988)



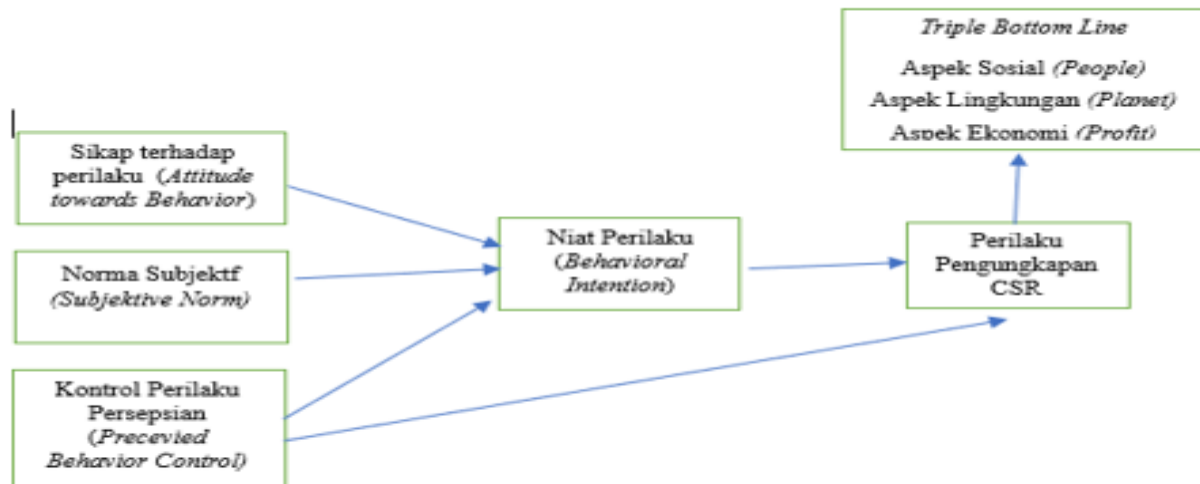
5.2 Develop a Conceptual Framework

This research integrates the Theory of Planned Behavior (TPB), CSR disclosure and the triple bottom line (people, planet, profit) so that we can find out the relationship between variables. The following is the model suggested in the research.



Gambar 2 Model *Theory Planned Behavioral*

5.3 TPB integration, CSR disclosure through the Triple bottom line



Gambar 3. Kerangka model pengungkapan CSR terkait *Triple Bottom Line* dalam perspektif TPB

According to the Theory of planned behavior (TPB), attitudes towards a behavior combined with subjective norms and perceived behavioral control will predict intentions towards a person's behavior (Ajzen, 1988). According to Hasan (2022), he found that the TPB can be used to explain a company's intentions in carrying out corporate social responsibility (CSR). Comprehensive and accurate CSR disclosure can improve a company's ability to fulfill its commitment to the triple bottom line. Companies that use a triple bottom line approach (people, planet, profit) will emphasize how important it is for businesses to consider the impact of their operations on three things, namely social, environmental and economic.

Regarding the integration between TPB, CSR disclosure and the Triple bottom line, namely: attitudes are influenced by CSR disclosure. If companies disclose information about the benefits of CSR, this will have a positive impact on the attitudes of employees, customers and stakeholders because disclosing it shows that the company cares about the environment and society. Subjective norms can be influenced by CSR disclosures. When a company discloses information about its CSR efforts, it is likely to increase the normative assessment of employees, customers, and other stakeholders regarding their business relationship with the company. According to (Azhar et al., 2020) sustainable company behavior can be influenced by normative evaluations and evaluations of employee behavior, which can then be influenced by the company's CSR disclosures.

Perceived behavioral control is influenced by CSR disclosure. When a company discloses information about the success of its CSR practices, it will likely increase the confidence of employees, customers, and other stakeholders in the company's ability to implement CSR. According to Cooper (2004), they believe that CSR disclosure can increase company trust and reputation, which can increase normative evaluations and influence the attitudes of employees, customers and other stakeholders. CSR disclosure through the Triple bottom line aims to provide a comprehensive picture of the company's CSR performance. In this case, the triple bottom line refers to three aspects that are felt in CSR disclosure, namely economic, social and environmental aspects, where the social aspect includes information about the company's social impact on society, such as community empowerment programs, environmental protection programs and product responsibility programs. This information is important to assess whether the company is able to fulfill its responsibilities to society.

The environmental aspect of CSR disclosure includes information about the company's environmental impact, such as use of raw materials, greenhouse gas emissions and waste. This information is important to assess whether the company is able to fulfill its responsibilities to the environment. And the economic aspect of CSR disclosure with a triple bottom line perspective includes information about the company's financial performance, such as net profit, revenue and costs. This information is important to assess whether the company is able to fulfill its responsibilities to shareholders. CSR disclosure is a way to encourage companies to contribute to the sustainable development of society and the environment.

Many companies have proven the impact of CSR activities. The Triple bottom line concept has become a very popular aspect for measuring a company's success in CSR disclosure in various companies, such as research by Igwe et al., (2018) which states that company performance can be improved by implementing CSR practices based on the Triple bottom line, namely economics, environment, and social. According to Min et al., (2017), CSR programs improve a company's financial performance and should be considered a long-term investment. Most pharmaceutical companies currently implement CSR by implementing a triple bottom line approach, which includes environmental, social and economic strategies. This approach is used to manage their business and has a long-term positive impact. According to research by Oliveira et al., (2019) stated the same thing regarding the Triple Bottom Line dimensions (economic, environmental and social) which aims to increase awareness of the level of CSR in mining activities, as well as supporting sustainable development of industrial activities, as well as Hernández-Perlines et al., (2020), CSR measurement using the Triple bottomline approach has been proven to be suitable for Castilla-la Mancha agricultural food cooperatives, because it provides adequate reliability and validity values.

Other similar articles by (Scavarda et al., (2019); Min et al., (2017); R. Singh & Malla, (2017); Masud et al., (2019), R. Singh & Malla, (2017); A. Singh et al., (2017); Raimi et al., (2022); Yekini et al., (2019) regarding CSR disclosure through the Triple bottom line which has a positive impact on the social, environmental and cultural dimensions. This emphasizes that the company's position really cares about the community and the environment without reducing the economic value created. So that companies that want to continue to progress and develop must implement CSR well (Mendes et al., 2023). Overall, there is a mutually beneficial relationship between TPB, CSR disclosure, and the Triple Bottom Line. Comprehensive and accurate CSR disclosure can increase normative assessments, behavioral assessments, and influence stakeholder attitudes, which in turn can encourage companies to commit to the triple bottom line which will bring the company to corporate sustainability.

6. Conclusion

The findings of this article are that there is integration between the Theory of planned behavior (TPB) in the disclosure of Corporate social responsibility through the Triple bottom line. By integrating TPB and CSR, we can predict consumers' intentions to support CSR activities and can develop better CSR strategies that involve all parties in the company to achieve corporate sustainability. This article will contribute academically to the preparation of a new conceptual model framework related to the integration of SDGs in CSR disclosure through the triple bottom line. This article can also provide insight into the CSR disclosure literature review and this research is one of the first SLR studies that focuses on TPB in CSR disclosure through the Triple bottom line and will be useful for practitioners in helping companies to determine CSR policies and for future researchers in developing draft.

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