Driving sustainability in Indonesia:
The importance of corporate citizenship in realizing sustainable development goals

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Abstract: Purpose – Corporate Citizenship (CC) and Sustainable Development Goals (SDGs) are essential, interrelated concepts aimed at achieving sustainable development by 2030. This study explores how corporate citizenship practices support Indonesian companies in achieving SDGs, as companies are increasingly expected to pursue profit alongside social and environmental contributions.
Methodology – A literature review of relevant journals and articles.
Findings – Corporate citizenship plays a crucial role in supporting Indonesia's SDGs by positively impacting employees, business performance, and overall sustainability.
Practical Implications – The study suggests integrating CC principles into business strategies and collaborating with stakeholders to advance SDGs, with support from government policies. Indonesian companies are encouraged to adopt CC practices to foster a sustainable future.
Originality/Value – Successful CC practices have been shown to support various SDGs, including poverty reduction, education, health, welfare, and climate action.
Keywords: corporate citizenship, sustainable development goals, sustainability, SDGs 2030
JEL classification: K32, O15, O44, P18, P28, P36, Q5

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Spodbujanje trajnosti v Indoneziji:
pomen korporativne družbene odgovornosti pri doseganju ciljev trajnostnega razvoja

Povzetek: Namen – Korporativna družbena odgovornost (CC) in cilji trajnostnega razvoja (SDGs) sta ključna, medsebojno povezana pojma, usmerjena v doseganje trajnostnega razvoja do leta 2030. Ta študija raziskuje, kako prakse korporativne družbene odgovornosti podpirajo indonezijska podjetja pri doseganju ciljev trajnostnega razvoja, saj se od podjetij vse bolj pričakuje, da poleg dobička prispevajo tudi k družbenemu in okoljskemu blagostanju.
Metodologija – Pregled literature iz ustreznih revij in člankov.
Ugotovitve – Korporativna družbena odgovornost ima ključno vlogo pri podpori ciljev trajnostnega razvoja v Indoneziji, saj pozitivno vpliva na zaposlene, poslovno uspešnost in splošno trajnost.
Praktične implikacije – Študija predlaga vključitev načel CC v poslovne strategije in sodelovanje z deležniki za pospeševanje doseganja ciljev trajnostnega razvoja, podprto z vladnimi politikami. Indonezijska podjetja so spodbujena k sprejemanju praks CC za ustvarjanje trajnostne prihodnosti.
Izvirnost/Vrednost – Uspešne prakse CC so dokazano podprle različne cilje SDGs, kot so zmanjševanje revščine, izboljšanje izobraževanja, zdravje, blaginja in ukrepi za podnebne spremembe.
Ključne besede: korporativna družbena odgovornost, cilji trajnostnega razvoja, trajnost, SDGs 2030

1 Introduction

Corporate social responsibility (CSR) is acknowledged as the essential foundation for corporate citizenship (McEachern, 2015). Interest in corporate citizenship (CC) has increased among academics and managers in recent decades, drawing the attention of researchers, academics, and practitioners (Lin & Liu, 2019). Corporate citizenship is increasingly attracting the attention of senior managers (Rego et al., 2010; Tsai et al., 2012). This act of corporate citizenship involves voluntary actions by the company that seems to promote the well-being of the economy, society, and stakeholders (Lin & Liu, 2019; Tsai et al., 2012). Corporate citizenship has been recognized for a considerable time as a critical concern that companies should give greater priority to (C. J. Wang, 2014). This corporate citizenship behavior refers to the actions of a company that fulfills its obligations to stakeholders' interests in its business operating environment.

In order to fulfill its economic, moral, ethical, and discretionary obligations to society, a responsible business that practices corporate citizenship works to provide stakeholders with unique moral values, train and promote its staff to increase their intrinsic motivation, and deliver superior products to customers (Maignan & Ferrell, 2001; C. J. Wang, 2014). Corporate citizenship is a corporate social engagement beyond the interests of customers and shareholders and is a prominent topic in management practice (Kruggel et al., 2020). Corporate citizenship practices include socially responsible and environmentally friendly practices (Camilleri & Sheehy, 2021). Corporate citizenship is focused on how the company has social responsibility to its business environment.

Corporate citizenship indicates a company's compliance with accepted laws, regulations, and business practices in the place where the company operates (Arifi et al., 2003). Good corporate citizenship (CC) strives to conduct all business affairs ethically, makes a concerted effort to address the demands of all stakeholders while aiming to preserve the environment (Lawrence, 2017). Increasingly, companies are engaging in CC and considering it a key strategy for ensuring the continued of their operations (Newman et al., 2015). Empirical research also indicates that corporate culture (CC) has a positive relationship with individual employees' workplace outcomes, including job performance, organizational citizenship behavior (OCB), perceived fairness within the organization, and organizational commitment (Hofman & Newman, 2014; Rupp et al., 2015; Wong & Gao, 2014). Companies that engage in corporate citizenship generally achieve better business performance compared to those that do not (C. J. Wang, 2014). The significant impact of this CC practice has led many companies to prepare and implement CC programs in their operating business environments.

Corporate citizenship, as a subject within business ethics, lies at the crossroads of business/management and ethical considerations (Kruggel et al., 2020), Ethics is how corporations are concerned and responsible for the rules and the surrounding environment. One form of responsibility from the practice of corporate citizenship in the implementation of CSR is how the company cares about sustainability and the improvement of the environment and the environment around its business. The industrial revolution 4.0 has brought millions of people out of poverty. However, the subsequent destruction of the environment and resources is a consequence of this wealth (Abbas & Dogan, 2022). In addition, another of the biggest challenges that businesses will face in this century is the sustainability challenge (Rhodes et al., 2014).

The United Nations has launched the Sustainable Development Goals (SDGs) to enhance and safeguard the environment and society (UNDP, 2023). Sustainability and sustainable

development are gaining significance as society becomes more aware of its effects on environmental issues over time (Meseguer-Sánchez et al., 2021). As a result, organizations or companies are beginning to appreciate the importance of a green environment, thus motivating companies to take attention to and redesign the company's operating and management systems (S. Wang et al., 2022).

The business sector is pivotal in the 2030 UN Sustainability Development Goals strategy by fostering economic growth (Di Vaio et al., 2020). This has resulted in sustainable business models, where sustainable capacities require a balance of three interrelated and dependent dimensions: economic, social, and environmental. Additionally, numerous empirical studies have demonstrated that the interactions among human, technical, and natural systems influence the outcomes of the SDGs (Nilsson et al., 2016). Countries adopted the UN 2030 Agenda for Sustainable Development and the 17 SDGs established in 2015. These goals outline global priorities for 2030 and create action plans focused on people, the planet, prosperity, and peace (Arruda Filho, 2017). The target is directed towards various actors, institutions, organizations, and civil society while also aiming to enhance the business sector. The SDG era introduces a new strategy for sustainable development within companies (Di Vaio et al., 2020).

The significance of the SDGs of the happiness of people and the natural world, as well as the need for business support for achieving these goals (van Zanten & van Tulder, 2018). These demands from different stakeholders put hardship on firms to demonstrate their commitment towards the SDGs (García-Sánchez et al., 2020; van der Waal & Thijssens, 2020; van Zanten & van Tulder, 2018). The goals of the SDGs establish an agenda that is considered vital for achieving sustainable growth by 2030 (Dahlmann et al., 2019). Therefore, the community around business operations requires companies to examine the business practices they conduct and evaluate the enduring social and environmental impacts of these procedures (Rhodes et al., 2014). This pressure on companies and businesses in the current era means that they must not only pursue turnover or profitability but also care about the sustainability of the existing environment. The practice of corporate citizenship through the CSR program must pay attention to at least the economic, legal, ethical, and philanthropic aspects, which must provide benefits and sustainability to the surrounding environment and stakeholders.

Corporate responsibility involves preserving a balance across each stakeholder, including employees, consumers, communities, vendors, shareholders, and the natural world (Rhodes et al., 2014). Sustainability demands managing the complicated interplay among current economic, environmental, and social demands while ensuring future generations' welfare (Hart et al., 2003). Corporate sustainability demands that companies tackle economic growth, social equity, and environmental health simultaneously. The corporate citizenship program prepared by the company can be assumed to be one of the tools used to achieve sustainability development goals. This is the company's role. It must have a program responsible for sustainability. The findings (van Zanten & van Tulder, 2018). Achieving the SDGs is impossible without the involvement of multinational corporations (MNEs) and many stakeholders in their creation.

The globe is facing a succession of problems that threaten the survival of humanity. The SDGs tackle these challenges and provide comprehensive strategies for prevention and resolution. COVID-19, conflict, and climate change are prevalent issues, and their complex relationships undermine all aims, leading to additional problems in nutrition and food, education, health, environment, and security and peace (Nations, 2022). This vision for the

SDGs requires support, as businesses are now essential to sustainable development, with many companies in Europe and globally adopting this agenda (Rendtorff, 2019). Corporate citizenship and managing stakeholders are required for the SDGs in the capital market for ethical investing (Rendtorff, 2020).

Corporate citizenship and sustainability reports can reflect global aspirations that must be transformed into corporate commitments and actions (Dion, 2017). This means that the SDGs here will be implemented when the company's CC program is implemented correctly so that the sustainability set in the CSR program can be achieved properly. Plans without action are limited to pen ink on paper, and corporate CSR programs without action will not be able to be achieved. Thus, the SDGs will be realized through effective corporate citizenship programs supported by well-implemented CSR initiatives. This article aims to describe the implementation practices of corporate citizenship in supporting the achievement of the Sustainability Development Goals.

2   Theoritical Review

Corporate citizenship (CC) refers to the ethical conduct of a business (Kruggel et al., 2020). It was first created in 1969 (Hackett, 1969) and gained momentum around 2004 (Rhodes et al., 2014; UNDP, 2023). Corporate citizenship involves a company's obligation to society, aims to improve the living standards and quality of existence for the local community while ensuring profits for its constituents (Hayes, 2022). Corporate citizenship is usually used to describe a corporation in its socio-political role. This indicates that the company participates in social initiatives beyond just financial activities and has a responsibility to support the community's social well-being (Camilleri & Sheehy, 2021). Corporate citizenship refers to how corporations manage the rights of individuals as citizens (Arifi et al., 2003).

Corporate citizenship encompasses four key dimensions: 1) economic responsibility, which involves the company's obligation to pursue growth and enhance economic wealth; 2) ethical responsibility, requiring the company to adhere to moral standards and exhibit proper conduct; 3) legal responsibility, which involves operating within the applicable legal framework; and 4) discretionary responsibility, which entails meeting additional obligations that are not legally mandated or specified by other codes of conduct (Maignan et al., 1999). In summary, corporate citizenship refers to a company's viewpoint and social responsibility in meeting its legal, ethical, and economic obligations while safeguarding the environment as established by its shareholders in the areas where it operates.

Corporate citizenship strengthens the stakeholder idea by recognizing the interests and demands of various stakeholders, including the entire population. The company impacts the community through its business activities (Homer, 2022). Many corporations have implemented corporate citizenship initiatives to show the general public that they act in an ethical way (Homer, 2022; Maignan et al., 1999).

3   Research Methodology

The research methodology employed is a literature study with a literature review, a series of research studies examining or critically reviewing knowledge, ideas, or findings in academic literature. The research method is carried out by critically examining and analyzing various literature sources, such as books, scientific journals, articles, and research reports, to deeply understand a specific topic or problem (Adlini et al., 2022). Sekaran & Bougie (2016) A literature review selects and evaluates available documents on the studied

topic to meet the objectives or express a particular view. These documents contain information, ideas, data, and evidence related to the research. This literature review is research conducted by researchers by collecting several ebooks, research journals, theses, manuscripts, and others related to the topic of this thought article.

4 Results and Discussion

4.1 Sustainability Development Goals (SDGs) Overview

The 2015 United Nations document Transforming Our World: The 2030 Agenda for Sustainable Development established 17 Sustainable Development Goals (SDGs) to "support action during the coming 15 years in crucial areas critical to people and the earth." (Bebbington & Unerman, 2018; Cronin et al., 2011). Sustainable development is referred to as progress that serves present demands while maintaining the potential of future generations to meet their needs (Nations, 2023a). The SDGs outline a framework for sustainable development across all countries, focusing on economic growth, social inclusion, and environmental sustainability (Stafford-Smith et al., 2017).

A nationally-owned sustainable development strategy led by the government will necessitate resource mobilization and financial strategies. It is anticipated that all parties, including governance, civic society, and the commercial sector, will support this new agenda (Nations, 2023a). The United Nations (UN) General Assembly urged companies to showcase their contributions to the SDGs by leveraging their "creativity and innovation to address sustainable development issues." (Silva, 2021). Many stakeholders recognize this significance, and their key worry is that a transition from present procedures and the status quo is required (Williams et al., 2019).

What are the main goals of the Sustainable Development Goals initiated by the United Nations? UN Secretary-General António Guterres stated, "We must transform recovery into a genuine chance to make the right choices for the future." A recovery that promotes greener, more inclusive economies and a stronger, more resilient society must achieve the Sustainable Development Goals (Nations, 2023b). The SDGs are known as the Global Goals, the agenda of the United Nations 2030, which has 17 SDGs triggered. To add to the infographic of these 17 SDGs, an exciting poster related to the 17 Goals for Humans, for the Planet from sustainable development is shown in Figure 1:

Sustainable development is an approach that allows people to fulfill their current

Figure 1. Poster SDgs 17 Goals for People, for Planet
Source: United Nations (Nations, 2023a)

requirements while also ensuring that generations to come can fulfill their demands (Campbell, 2017). The SDGs apply worldwide and cover broader issues for corporate companies that are targeted to be met by 2030 (Campbell, 2017). In the context of business, (Savitz & Weber, 2006) Defines a sustainable company as one that creates value for shareholders while safeguarding the environment and enhancing the well-being of those involved. In this context, the connection between society, economic growth, and environmental conservation is a fundamental aspect of the Sustainability concept (Gimenez et al., 2012).

Multinational companies can utilize the SDGs as a framework for investing in sustainable development while also advancing their business objectives (Chakravorti, 2017). The implementation and achievement of Sustainable Development require active cooperation from various parties, especially countries that are members of the United Nations, to prepare SDG programs. Corporate citizenship within the scope of CSR can be an alternative to achieving and implementing the SDGs program. The SDGs can be achieved through CC practices and CSR provided by the company to the surrounding environment and community.

5 Implementation of Corporate Citizenship and Its Impact

Corporate citizenship is gaining significance as individual and institutional investors increasingly seek companies that prioritize social responsibility encompassing environmental, social, and governance (ESG) practices. (Hayes, 2022). In implementing corporate citizenship for the sustainability of corporate operations and the environment, companies must focus on the concepts of corporate citizenship so that the programs made are right on target for stakeholders. The principle of corporate citizenship mentioned by Kimberly Davenport (1998) in her dissertation and cited (Lawrence, 2017) As follows:

Table 1 Corporate Citizenship Principles

Principle	Action
Ethical Business Conduct	1. Participate in inequitable and transparent business dealings with stakeholders 2. Establish stringent expectations for the conduct of all staff members 3. Implement ethical supervision at the executive and board levels
Stakeholder Commitment	1. Manage the organization to benefit every stakeholder 2. Promoting genuine engagement among stakeholders 3. Appreciate and implement dialogue
Society/People	1. Fostering mutual relationships between corporations and society 2. Supporting the local communities where the corporation operates
Consumers	1. Respecting consumer rights 2. Offer quality products and services 3. Provide correct and helpful information
Employees	1. Create an environment suitable for families of employees 2. Practice conscientious management of human resources 3. Implement a just compensation and salary structure for staff 4. Foster transparent and adaptable communication with staff members 5. Commit resources to the professional growth of employees
Investor	Seek competitive returns on investment
Supplier	Establish equitable trade practices with suppliers
Environmental Commitment	1. Demonstrate your dedication to environmental issues 2. Demonstrate your commitment to sustainable growth

Source: *Kimberly Davenport, "Corporate Citizenship: A Stakeholder Approach for Defining Corporate Social Performance and Identifying Measures for Assessment," 1998, doctoral dissertation, Fielding Graduate University, www.fielding.edu/library/dissertations/*

One of the principles of corporate citizenship from Table 1 above is the principle of environmental commitment, which shows commitment to the environment and sustainable development. A well-implemented corporate citizenship program carried out by a company must be based on the CC principles expressed by Kimberly Davenport, according to Table 1. Corporate citizenship is a business principle responsible for fellow citizens (in this case, stakeholders) (Homer, 2022). Corporations are integrated into society rather than existing independently. As a result, they rely on other community members (stakeholders) for their survival, and the community permits them to function (Néron, 2016). In exchange for contributions to the greater good. So, as a company, it needs to care and take responsibility through corporate citizenship given to its environment, which is oriented towards sustainability.

How is corporate citizenship (CC) implemented to support Indonesia's Sustainable Development Goals (SDGs)?

This paper relates the implementation of CC in several multinational companies in Indonesia and the government of the Republic of Indonesia (RI), closely related to the 17 triggered SDGs. Table 2 provides an overview of how CC practices carried out by several multinational companies in Indonesia have started and supported the concept of sustainability of the 17 SDGs. Some of the CC programs implemented in some of the 17 SDGs are shown in the subsequent table:

Table 2. Implementation of the CC Program and 17 SDGs

17 SDGs Goals	Implementation of Corporate Citizenship and SDGs
SDGs 1 No Poverty	- Community Social Assistance in the Context of Poverty Alleviation (Telkom Indonesia) (Telkom.co.id, 2020) - Support for COVID-19 pandemic response (Telkom Indonesia) (Telkom.co.id, 2020) - BCA Synergy (Increased Empathy: manifested in the form of emergency recovery assistance to communities affected by natural disasters) (Bca.co.id, 2023) - **Family Hope Program (PKH) to help low-income families (Government of the Republic of Indonesia)** - **Direct Cash Assistance (BLT) to help vulnerable communities during the COVID-19 pandemic (Government of the Republic of Indonesia)**
SDGs 2 Zero Hunger	- Hunger Control and Elimination of All Forms of Malnutrition (Telkom Indonesia) (Telkom.co.id, 2020) - **Raskin Program (Rice for Poor Households) that provides food assistance (Government of the Republic of Indonesia)**
SDGs 3 Good health and well-being	- The Ministry of Health of the Republic of Indonesia handed over the CSR Award for the health sector to Danone-AQUA for the implementation of the program (WASH) on Tuesday, December 12, 2017 (Aqua.co.id, 2017) - Hunger control program and elimination of all forms of malnutrition (Telkom.co.id, 2020) - CSR program "Samsung Care: A Disaster Relief Program for Lombok & Central Sulawesi" PT Samsung Electronics Indonesia won the 'Indonesia's Best Corporate Sustainability Initiatives 2019' award for the Philanthropy and Creating Shared Value categories (Mix.co.id, 2019) - BCA Synergy (Health Improvement: a manifestation of BCA's concern for the community, namely providing health service facilities) (Bca.co.id, 2023) - PT. BPD Bali conducts health campaigns, provides medical assistance, and supports public health programs (Theresia, 2018) - **Mass vaccination program and improvement of health facilities in remote areas (Government of the Republic of Indonesia)** - **Implementation of National Health Insurance (JKN) through BPJS Kesehatan (Government of the Republic of Indonesia)**

17 SDGs Goals	Implementation of Corporate Citizenship and SDGs
SDGs 4 Quality Education	- CSR program *"Samsung Tech Institute"* PT Samsung Electronics Indonesia successfully won the "*Indonesia's Best Corporate Sustainability Initiatives* 2019" award for the *Philanthropy* and *Creating Shared Value categories*. This success cannot be separated from the agility of Samsung's small Corporate *Citizenship* team (Mix.co.id, 2019) - Samsung's Education Program includes 1) Samsung *Tech Institute* (STI), 2) Samsung *Innovation Campus* (SIC); 3) *Samsung Smart Learning Class* (SSLC), and community programs include 4) Employee Volunteers; 5) Samsung *Care* (Samsung.com, 2023) - *Sustaining digital community education to support crowdsourcing proliferation,* 1) Digital infrastructure support for education inclusion, and 2) Digital talent education to support the improvement of national digital literacy ((Telkom Indonesia) (Telkom.co.id, 2020) - Making breakthroughs in college programs for its partners/employees (Hayes, 2022; Starbucks.com, 2023) - BCA Smart Solution (providing educational support for people with financial constraints) (Bca.co.id, 2023) - Through the CSR program, Bank BRI establishes schools and provides scholarships to support quality education for children in remote areas (Pristiandaru, 2023) - **Indonesia Smart Program (PIP), which provides cash assistance for poor students (Government of the Republic of Indonesia)** - **12-Year Compulsory Learning Program to improve access to primary education (Government of the Republic of Indonesia)**
SDGs 5 Gender Equality	- **Strengthening the role of women in MSMEs and the Protection of Women from Violence program (Government of the Republic of Indonesia)** - **Determination of quota for women in political and government positions (Government of the Republic of Indonesia)**
SDGs 6 Clean water and sanitation	- In 2007, Danone-AQUA initiated the Clean Water and Sanitation Access program, which supports the attainment of Sustainable Development Goal 6 and aligns with the government's aim for Universal Access to Drinking Water and Sanitation by 2019 (Aqua.co.id, 2017) - Sanitation and clean water assistance (Telkom Indonesia) (Telkom.co.id, 2020) - PT. BPD Bali conducts sanitation campaigns, provides assistance to improve clean water systems, and supports sanitation programs in the area (Theresia, 2018) - **PAMSIMAS (Community-Based Drinking Water and Sanitation Provision) Program (Government of the Republic of Indonesia)**
SDGs 7 Clean and Affordable Energy	- Development of renewable energy such as Solar Power Plants (PLTS) - Village electricity programs and renewable energy development such as PLTSa (Waste-to-Energy Plant)
SDGs 8 Decent work and economic growth	- Starbucks is committed to creating opportunities for partners and customers alike, with a focus on increasing employment for youth, refugees, veterans, and military spouses (Starbucks.com, 2023) - BCA's Superior Business Solution (community and village development: Empowerment program to improve the economic capabilities of MSMEs, rural communities, and communities) (Bca.co.id, 2023) - Conduct digital skills training programs for young people to increase employment opportunities and support inclusive economic growth (Indonesiare.co.id, 2023) - **Pre-Employment Card Program and Creative Industry Development (Government of the Republic of Indonesia)** - **People's Business Credit Program (KUR) for MSMEs and the creation of new jobs (Government of the Republic of Indonesia)**
SDGs 9 Industry, Innovation, and Infrastructure	- Utilizing SME digital transformation to drive economic growth and Empowerment of micro and small businesses (Telkom Indonesia) (Telkom.co.id, 2020) - **Development of road, bridge, toll road, and port infrastructure to improve connectivity (Government of the Republic of Indonesia)** - **Development of Special Economic Zones (SEZs) and technology startups (Government of the Republic of Indonesia)**
SDGs 10 Reduced Inequality	- **Land Redistribution Program through Agrarian Reform and Social Assistance for the Poor (Government of the Republic of Indonesia)** - **Social protection program to help the poor and vulnerable (Government of the Republic of Indonesia)**
SDGs 11 Sustainable Cities and Communities	- Accelerating synergy initiatives to foster an intelligent digital ecosystem, and 1) Infrastructure assistance and public facilities; 2) Development of superior assisted villages and 3) Sustainable settlement development program (Telkom Indonesia) (Telkom.co.id, 2020)

17 SDGs Goals	Implementation of Corporate Citizenship and SDGs
	- **The City Without Slums Program (KOTAKU) and the development of mass transportation such as MRT and LRT (Government of the Republic of Indonesia)** - **Development of an environmentally friendly city with green open space (Government of the Republic of Indonesia)**
SDGs 12 Responsible consumption and production	- Starbucks has achieved 99% ethically sourced coffee and has led the way in implementing environmentally friendly building practices across its stores (Hayes, 2022; Starbucks.com, 2023) - **Plastic diet campaign and use of eco-friendly products** - **Support for MSMEs that produce environmentally friendly products (Government of the Republic of Indonesia)**
SDGs 13 Climate Action	- Climate Change Assistance (Telkom Indonesia) (Telkom.co.id, 2020) - Green initiatives by Garuda Indonesia, including reducing carbon emissions from flight operations - **Mangrove planting program and efforts to reduce carbon emissions (Government of the Republic of Indonesia)**
SDGs 14 Life Below Water	- BCA Synergy (Environmental Conservation: BCA contributes to the conservation of Indonesia's fauna)(Bca.co.id, 2023) - Coral reef conservation program by Pertamina in Indonesia's coastal areas - **Coral reef protection and mangrove rehabilitation program (Government of the Republic of Indonesia)**
SDGs 15 Life on Land	- BCA Synergy (Environmental Conservation: Biodiversity Conservation) (Bca.co.id, 2023) - Forest reforestation and conservation by APP Sinar Mas in production forest areas - **Protected Forest Reforestation and Conservation Program (Government of the Republic of Indonesia)**
SDGs 16 Peace, Justice, and Strong Institutions	- Enabling strong TJSL branding governance, & reporting management (Telkom Indonesia) (Telkom.co.id, 2020) - Preventing violence and combating terrorism (Telkom Indonesia) (Telkom.co.id, 2020) - **Eradication of Corruption and Strengthening of the Judicial System (Government of the Republic of Indonesia)** - **Bureaucratic reform and increasing transparency and accountability of government institutions (Government of the Republic of Indonesia)**
SDGs 17 Partnerships for the Goals	- Creating a global farmer network (Starbucks) (Hayes, 2022) - Partnership between PT SMI and international agencies for sustainable infrastructure projects in Indonesia - Universitas Airlangga (UNAIR) and PT GARAM: Building collaboration to support the 17th goal through a meeting to discuss cooperation on Social and Environmental Responsibility (TJSL) (Unair.ac.id, 2022) - **International cooperation in various fields such as education, health, and infrastructure development (Government of the Republic of Indonesia)**

Source: processed and quoted from various sources

Table 2 above has provided several examples of how corporate citizenship programs are based on the achievement and support of Indonesian companies and governments in the Sustainable Development Goals. The vital role of the concern of several large companies and governments in Indonesia in supporting the SDGs program initiated by the United Nations has been shown. Overall, the corporate citizenship program described in Table 2 above has provided programs on its economic, ethical, legal, and social responsibilities to stakeholders around the operating company. So, as shown in Table 2 above, the corporate citizenship program is a step in achieving sustainability. Companies that implement corporate citizenship through their CSR programs realize that in addition to efforts to help the fulfillment of those existing SDGs, the output of a good CC program also impacts their company's business performance.

Many empirical findings show the critical influence of corporate citizenship implementation on the company itself. The author tries to summarize and cite the empirical findings of the impact of corporate citizenship practices for companies presented in Table 3 below:

Table 3. Corporate Citizenship/CSR Impact: An Empirical Review

Researcher, Year	Results/Findings/Contributions
(Lin & Liu, 2019)	- The study revealed that the organization's climate for collaboration (CC) had a positive correlation with organizational identification (OI) and that a high-commitment work system (HCWS) could enhance the impact of CC on employee OI, - These findings highlight the connection between corporate culture and human resource functions, suggesting that the Confucian context in Asia can be a foundation for how corporate culture influences employee attitudes.
(C. J. Wang, 2014)	- Ethical and sustainable corporate citizenship practices positively influence employee commitment to the organization, foster innovation within the organization, and enhance customer loyalty, - The SEM findings highlight that corporate citizenship enhances business performance indirectly, facilitated by affective organizational commitment, innovation, and customer loyalty - Companies that actively engage in ethical and sustainable corporate citizenship can 1) provide high-quality products, 2) engage in socially beneficial initiatives, and 3) draw attention to important social issues relevant to the company and its customers, ultimately leading to 4) enhanced customer loyalty.
(Küskü & Zarkada-Fraser, 2004)	According to empirical studies conducted in Australia and Turkey, corporate citizenship is positively associated with customer loyalty, organizational commitment, and business performance.. Effective corporate citizenship practices show a slight yet notable relationship with customer loyalty and a moderate, highly significant relationship with organizational commitment levels.
(Maignan & Ferrell, 2001)	- Corporate citizenship positively correlates with business performance, according to a study of French companies - The findings indicate that corporate citizenship can be a valuable practice, benefiting society and the business itself.
(McEachern, 2015)	- The research revealed that consumers recognize and value the moral aspects of corporate citizenship activities within the chocolate confectionery sector, especially concerning Fairtrade chocolates - Consumers make moral judgments regarding the different levels of citizenship practiced by various chocolate businesses - Corporate citizenship strategy in the brown confectionery business influences consumer decision-making responses This impact shows that corporate citizenship can shape consumer behavior by encouraging moral engagement and influencing purchasing decisions
(Herbohn et al., 2014)	There is a positive correlation between sustainability disclosure and corporate sustainability performance. The study offers empirical evidence that greater sustainability disclosure indicates more sustainable practices.
(Meseguer-Sánchez et al., 2021)	Overall, CSR significantly impacts the company's sustainability and performance in terms of financial, environmental, and social aspects, employee satisfaction and loyalty, innovation, and competitive advantage. Effective CSR implementation can help companies achieve long-term sustainability goals and increase value for stakeholders

Source: processed and cited from various empirical sources

Table 3 lists only a few empirical findings regarding the impact and influence of corporate citizenship practices carried out by companies. Corporate citizenship is an aspect of executing the company's CSR program based on empirical evidence from (Grover et al., 2019) has highlighted how CSR activities positively influence 1) the company's operational performance (Harjoto & Jo, 2011); 2) the company's financial performance (Rettab et al., 2009; Van Beurden & Gössling, 2008); 3) workforce commitment (Rettab et al., 2009); and 4) company Image (Dijkmans et al., 2015; Rettab et al., 2009). The most critical impact of corporate citizenship and visible CSR is related to the company's reputation. A company's reputation is an intangible asset to a company (Wei et al., 2017), Appearance and identity were essential components of popularity (Chun, 2005). Reputation attributes (Duhé, 2009) Include 1) management excellence, 2) financial health, and 3) social responsibility. A good

company reputation increases the company's potential to attract more qualified employees. Increased company reputation results in preferential treatment from the public. The survival of a company in society is highly dependent on the development and maintenance of a reputation among customers, employees, investors, and other stakeholders (Kolk, 2016).

The review results from Table 3 consistently reveal that corporate citizenship significantly impacts employees, business performance, and sustainability. In addition, from the marketing side, it is revealed that consumers show moral recognition of corporate citizenship activities, and corporate citizenship strategies affect consumer decision-making responses. Effective CSR implementation can help companies achieve long-term sustainability goals and increase value for stakeholders. These findings are based on various studies conducted in different countries. The impact of corporate citizenship can vary depending on the context and kind of business.

Finally, a company's reputation can be achieved, one of which is through a corporate social responsibility program. Corporate citizenship through CSR is an ethical and responsible business route, so CSR is a way to create a sustainable way of life while maintaining the profits of the business space (Yevdokimova et al., 2018). Sustainability is a complex and dynamic concept; sustainable development is the basis for every organization/company to continue business success and long-term development (Rhodes et al., 2014). The SDGs will serve as the primary framework for the global development agenda through 2030 (Kolk, 2016; Pattberg & Widerberg, 2016).

Finally, the success of the SDGs through corporate citizenship must be achieved through contributions from every element of a country, especially businesses and companies. The need for SDG partnerships highlights successful joint efforts from governments and communities to engage multinational corporations (MNEs) more actively in the sustainable development agenda (van Zanten & van Tulder, 2018). MNE is progressively implementing normative institutional initiatives to enhance the environmental sustainability and social responsibility of its operations by establishing acceptable norms, regulations, and protocols for sustainable company operations (Brammer et al., 2012).

6 Conclusion

This study emphasizes the significance of adopting corporate citizenship (CC) to facilitate the attainment of Indonesia's Sustainable Development Goals (SDGs). The principles of corporate citizenship described by Kimberly Davenport include 1) ethical corporate practices, 2) stakeholder dedication, and 3) environmental commitment. The company can implement programs that positively impact stakeholders and the surrounding environment. Exemplary CC implementation has been proven to support various SDG goals, such as 1) poverty alleviation, 2) improving the quality of education, 3) health, 4) welfare, and 5) action on climate change. Corporate citizenship programs may be considered a strategic investment to ensure companies' long-term security. Corporate citizenship is a form of corporate concern for stakeholders in the economic, legal, social, ethical, and philanthropic fields. In addition to positively impacting society and the environment, corporate citizenship improves business performance, customer loyalty, organizational commitment, and company reputation.

The SDGs have become the UN's plan for progress until 2030, striving to advance environmentally friendly, inclusive economies and more robust, resilient societies

worldwide. The 17 SDGs will be achieved when the state and other elements (communities, investors, customers, and others, especially national and multinational companies) collaborate. Development needs to harmonize social, economic, and environmental sustainability to guarantee that everyone can experience peace and prosperity by 2030. Creativity, knowledge, technology, and financial resources from all communities are needed to achieve the SDGs in every context. The corporate citizenship program through CSR is one of the tools used to facilitate the attainment of successful SDGs in a country.

Finally, the study implies that companies in Indonesia need to integrate the principles of corporate citizenship into their business strategies to support the SDGs. Collaboration between companies and stakeholders will accelerate the achievement of the SDGs. Governments can adopt policies encouraging CC practices, such as tax incentives or public recognition for companies implementing sustainable and positive CC programs. This research is mostly based on literature reviews and does not include empirical data from companies in Indonesia. Further empirical research is needed to confirm the findings and identify the factors influencing the successful implementation of CC. This study uses a literature study method, so the data obtained is limited. Research must be carried out using more vital research methods, such as qualitative and quantitative.

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