

Toward Sustainable Performance: Interaction between Experiential Learning, Strategic Alignment, Dynamic Capabilities and Corporate Social Responsibility Implementation

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Abstract—Corporate social responsibility (CSR) implementation is a process that continues to move forward in a sustainable manner. Its influence not only impacts the company itself, but also society at large. The aim of this research is to develop a framework for understanding experiential learning in the context of Sido Muncul CSR implementation and how strategic alignment and dynamic capabilities facilitate this to encourage sustainable performance for both Sido Muncul and Sido Muncul partner farmer groups. The type of data used in this research is primary data obtained from interviews with the Sido Muncul Public Relations and CSR Department and Sido Muncul partner farmers. The research results show that first, the dimensions of experiential learning are critical reflection, participation and experimentation; second, the dimensions of strategic alignment, namely strategy, structural, business processes, information systems, cross-functions, and alignment mechanisms; third, the dimensions of dynamic capabilities are resource integration capabilities, organizational learning capabilities, and innovation and change capabilities; fourth, the dimensions of CSR implementation are economic value creation, social value creation, and environmental value creation; fifth, the dimensions of sustainable performance are reputation, innovation, employee involvement, and inter-organizational learning.

Index Terms— Corporate social responsibility, Strategic alignment, Experiential learning, Dynamic capabilities, Sustainable performance.

I. INTRODUCTION

Companies are now increasingly aware that corporate social responsibility (CSR) is the key to solving big problems in sustainable development. These problems are very complex and require holistic solutions from various parties, both internal and external, with different interests and values, demanding solutions to these problems. Implementing CSR is also complicated and full of dilemmas. This complexity is what drives companies to continue learning and adapting (Osagie et al., 2022).

Torkkeli & Durst, (2022) states that learning orientation has an impact on CSR, and how this development impacts organizational performance. Huysman, (2000) emphasizes the importance of core learning capabilities such as building a shared vision, developing and testing mental models, and developing systems thinking within

the company. Companies need to have specific learning characteristics, such as a learning culture, team building, and shared goals to improve sustainable performance (Jamali, 2006).

Implementing CSR is a continuous process that continues to develop. The impact of CSR is not only limited to organizations, but also to society at large. This creates differences in perspective between internal and external parties. Organizations need to balance the need to demonstrate results with the need to gain the trust of various stakeholders. Social and environmental activities in CSR encourage and support sustainable long-term financial success (Torugsa et al., 2013).

Companies that are responsible towards suppliers, consumers, and other parties will build strong vertical networks. Responsibility towards society, government and other stakeholders will encourage the formation of a strong horizontal network (Zhao et al., 2019). CSR allows companies to build close relationships with internal and external stakeholders. This strengthens and expands the company's social network, ultimately providing the benefits of social capital.

Interest in learning in other environments, such as groups, networks, and associations, has framed experiential learning as a process that produces changes in resource management practices in organizations (Lankester, 2013). Learning at the individual owner-manager level as well as the organization drives sustainable performance. Learning helps organizations to understand the complexity of CSR and develop effective strategies for sustainability (Benn et al., 2013).

According to (Ghasemzadeh et al., 2022), dynamic capabilities mediate the relationship between organizational learning and CSR practices. Moreover, CSR practices significantly mediate the relationship between organizational learning and innovation performance. In contrast to Hung et al., (2010), the learning process has a significant effect on performance, but the effect is mediated by dynamic capabilities. Furthermore, this research provides evidence that strategic alignment influences performance directly and indirectly through dynamic capabilities.

Pahl-Wostl & Hare, (2004) produced research findings that learning is needed in the practice of social responsibility. Benn et al., (2013); Dashwood, (2012); Fenwick, (2007) and Lozano, (2014) stated that CSR policies that are based on learning processes related to CSR have an impact on sustainable development. Furthermore, Lankester, (2013) states that learning can facilitate critical reflection on practice, questioning oneself, others and cultural norms and increasing corporate social responsibility. According to Williams & Murphy, (2023), corporate social responsibility and ethical business policies result in sustainable business practices (Lata & Kumar, 2023).

Sido Muncul as a company in the private sector is also called to participate in contributing to the SDGs. Especially with the existence of Law no. 40 of 2007 concerning Limited Liability Companies, Government Regulation no. 47 of 2012 concerning social and environmental responsibility of Limited Liability Companies, Law no. 25 of 2007 concerning investment which regulates that every investor is obliged to carry out social and environmental responsibilities, and also Law no. 32 of 2009 concerning environmental protection and management. Sido Muncul has received many awards and certifications in the field of CSR and the environment, including: (i) Gold PROPER from the Ministry of Environment and Forestry (KLHK), (ii) Green Award from La Tofie School of CSR, (iii) Nusantara CSR Award from La Tofie School of CSR, and (iv) Ernst and Young Entrepreneur of the Year 2023 Special Award Category for CSR. Sido Muncul management made a CSR investment of 3.13 billion rupiah allocated from the company's net profit and operational costs.

The focus of Sido Muncul's corporate social responsibility program follows the triple bottom line concept which consists of 3Ps, namely People, Planet and Profit. Sido Muncul's CSR vision is to become a herbal medicine company that can provide benefits to society and the environment. Business success will be realized if Sido Muncul is able to maintain a balance between achieving economic performance, social performance, and environmental performance (Kumar and Lata, 2022). This research takes the analysis unit of the CSR program "Partnership with Farmers", because through this partnership program, Sido Muncul has made efforts to form community independence and the desire for business operations through collaboration with partner farmer groups, namely farmers, so that the supply of raw materials can be maintained and maintained. guaranteed quality.

Sido Muncul establishes partnerships with farmers in several target areas where each partner has specific commodities and social conditions. Sido Muncul also collaborates with the Government, Non-Governmental Organizations (NGOs), and universities to provide long-term and continuous assistance to farmers. The partnership network carried out by Sido Muncul with farmer groups has a cooperation system with clear rules and is an agreement between two parties.

Sido Muncul initiated a more serious partnership program with farmers around 2013. There are many efficacious medicinal plants, such as stevia, mint, herbal chilies, cinnamon, turmeric, ginger, purwoceng, and many others,

which can be used as raw material for herbal medicine. Sido Muncul invites farmers as partners to sort out suitable commodities in certain locations, thereby improving the community's economy. Therefore, Sido Muncul coordinates with various related parties in identifying various medicinal plants and rare plants that grow at the location, collecting information and literature, researching aspects of plant cultivation, mapping roles, and monitoring the implementation of program collaboration. This research took samples from Karanganyar, Boyolali, Wonosobo and Parang Gupito farmer groups, because these farmer groups have been Sido Muncul's CSR targets in the last six years and are considered quite successful in implementing the partnership program. The problem in this research is that there is still limited research on sustainability performance related to CSR implementation by considering the learning process, strategic alignment and dynamic capabilities. Based on this, the problem of this research is what experiential learning, strategic alignment, and dynamic capabilities look like in supporting CSR implementation, and what is the relationship between CSR implementation and sustainable performance. The aim of this research is to develop a framework for understanding experiential learning in the context of Sido Muncul's CSR implementation and how strategic alignment and dynamic capabilities facilitate this to encourage desired performance for both Sido Muncul and partner farmer groups, namely the Karanganyar, Boyolali, and Wonosobo farmer groups, and also Parang Gupito. The benefit of this research is that it can identify the driving factors for achieving Sido Muncul's CSR implementation from the perspective of Sido Muncul and its partner farmer groups and its beginnings, resulting in the development of CSR management practices and loss of operations.

II. LITERATURE REVIEW

A. Corporate Social Responsibility and Triple Bottom Line Theory

According to Carroll, (1999), CSR is the embodiment of the responsibilities that society expects from companies. Companies must care about business needs, comply with the law, and pay attention to ethics. CSR requires ongoing commitment. Companies must contribute to economic development, operate ethically, and improve the quality of life of employees (Vlachos et al., 2017). Dahlsrud, (2008) states that CSR includes profits, responsibility to stakeholders, business ethical standards, environmental protection, and contributions to society. CSR is not only about profits, but also about responsibility to various parties, including society and the environment.

Triple Bottom Line (TBL) theory is a framework for measuring company performance based on three aspects, including: profit, people and planet. The profit aspect refers to the company's financial performance, such as profits, revenues and assets. The people aspect refers to the company's impact on humans, such as employees, customers and society. The planetary aspect refers to the company's impact on the environment, such as the use of natural resources, pollution and climate change. TBL is based on the idea that companies are not only responsible for generating profits, but also for contributing to society and protecting the environment (Elkington, 1998).

B. Corporate Social Responsibility and Sustainable Performance

CSR implementation concerns three dimensions, including: economic, social and environmental dimensions (Hammann & Pechlaner, 2009). Companies with the necessary skills and resources can exploit the economic dimension through CSR that emphasizes the creation of long-term value and wealth. The relationship between CSR implementation related to social and environmental dimensions and financial performance is inconclusive. Some studies show positive effects, others show contradictory results. Initially CSR implementation improves financial performance, but excessive involvement becomes a net cost. These dimensions in CSR implementation are interrelated and influence each other to produce better financial performance (Suriani et al., 2023; Torugsa et al., 2013). CSR implementation builds sustainable performance in terms of reputation, innovation, employee engagement and inter-organizational learning. CSR carried out proactively can build a company's reputation and image that shows honesty, integrity and reliability (Luo & Jiang, 2023). This reputation will help differentiate the company's products from competitors. CSR implementation also provides an ethical framework for successful innovation. CSR allows companies to develop innovative paths to create new and valuable methods of conducting operations (Guo et al., 2020). This means that companies increase investment in CSR activities which leads to the development of a relationship-oriented innovation culture. CSR practices internally will strengthen employee engagement and learning capabilities within an organization, while externally increasing inter-organizational learning in terms of essential organizational diversity and perceived knowledge, as well as helping companies find solutions and reach new markets (Rexhepi & Bexheti, 2013). Ultimately, implementing CSR can increase the competitive potential of an organization which has an impact on sustainable performance

(Torugsa et al., 2013). The first paragraph after any section title should be indented as here with one line space before the paragraph. The second and all subsequent paragraphs should also be indented (0.5 inches) as here with no line spacing before the line.

C. Corporate Social Responsibility and Experiential Learning

Learning is not a static process, but a continuous and integrated one that involves psychological and social aspects and focuses on the creation of knowledge, not results and is influenced by several theories including experiential theory (clarification of the meaning of experience) (Lankester, 2013). In learning there are several things that are questioned, namely: who, what, why, and how to learn. The experiential learning framework focuses on both the individual (inner circle) and the social (outer circle) dimensions. The learning process involves critical reflection, participation, and experimentation and encourages changes in perspective to achieve sustainability. The experiential learning model centers on experience to build knowledge by emphasizing what is seen, experienced and understood (Sidiq et al., 2023). This model provides the freedom to choose experiences, improve skills, and conceptualize experiences through reflection and meaning making from direct experiences of CSR practices. The learning process using the experiential learning model develops critical thinking and problem-solving skills with active and participatory involvement from stakeholders. In addition, learning with this model builds knowledge that is more durable and relevant in the dynamics of CSR implementation.

D. Corporate Social Responsibility and Strategic Alignment

Strategic alignment is critical to achieving organizational goals. This can be achieved through appropriate strategies, effective information systems, and good communication between stakeholders. There are various alignment perspectives, such as strategic, structural, business process, information systems, cross-functional, and alignment mechanisms (Wang et al., 2021). Strategic alignment helps CEOs and executives understand stakeholder behavior through the design of strategies that relate to overall corporate strategy. Through strategic alignment, it can be seen to what extent the mission, goals and business plans are shared and supported by stakeholders (Sami & Tawaha, 2015).

Strategic alignment emphasizes structuring an organization's resources to achieve goals through experiential learning and appropriate strategies. This forces managers to consider CSR implementation that combines work methods, characteristics, business knowledge and technology to produce products that satisfy consumers. Strategic alignment is not just about processes but also about how experiential learning works for and with the business (Jorfi & Jorfi, 2016). Alignment often focuses on the learning process that follows the business, when it should achieve two-way alignment. Alignment creates value and the level at which that value is created improves organizational performance.

E. Corporate Social Responsibility and Dynamic Capabilities

Dynamic capabilities are advanced capabilities important for company performance that help companies build, integrate, and reconstruct internal and external resources in a changing environment (Zhao et al., 2019). In addition, dynamic capabilities can improve a company's perception and response to change, and help companies adapt to customer needs. There are three aspects of dynamic capabilities, including: resource integration capabilities, organizational learning, and innovation and change. Resource integration capabilities occur through combining operational processes, internal/external resources, and organizational structure. Organizational learning capabilities are seen through the application of knowledge management, skills development, and learning methods to adapt to change. The ability to innovate and change is carried out by changing old habits and carrying out integrated innovation in products, technology, management and other aspects.

CSR implementation involves dynamic capabilities, helping companies understand business information and gain positive awareness about resources from stakeholders. In addition, it becomes an important way for companies to increase channels and space for resource integration and maintain morale, relationships, and other resources (Barba-sánchez & Atienza-sahuquillo, 2014). Through resource integration or transforming resources into dynamic capabilities allows companies to identify the value of existing and potential resources to create new competitive advantages. Resource integration also helps companies operate at lower costs, better quality, and higher efficiency than competitors.

F. Implementation of Corporate Social Responsibility

Each corporate social responsibility approach has a clear focus on stakeholder needs. However, this can also mean a conflict of interest between stakeholders (Bridoux, Stofberg, & Den Hartog, 2016). Grossman, (2005) suggests that companies act in a socially responsible manner when carrying out two main activities. First,

companies unknowingly do anything that could harm their key stakeholders, such as investors, employees, customers, suppliers, or the local communities in which they operate. Second, if the company carries out activities that harm stakeholders, the company must then correct it.

CSR implementation is the process by which a company implements its social responsibility into daily business activities. This is not just an occasional donation or social activity, but a fundamental change in the way a company operates (Carroll, 2009). CSR implementation is not a one-time action, but rather a continuous improvement process. Companies need to consistently evaluate and improve their CSR practices (Latapi Agudelo et al., 2019). Social responsibility should not be separated from core business activities. Ideally, CSR is integrated with business strategy so that companies can create economic, social and environmental value simultaneously. Stakeholder involvement is crucial. Companies need to listen to and involve various parties affected by their activities, such as employees, customers, local communities and NGOs (Non-Governmental Organizations) (Popa, 2015).

III. RESEARCH METHOD

The types of data used in this research are primary data. Primary data was obtained from interviews with Sido Muncul, represented by the Public Relations and CSR Department, namely Mr. Bambang Supartoko, Mrs. Mia Maharani Purbaningrum, Mrs. Marianingsih, and Mrs. Fadhila Rifka Widati, where the interview questions contained the Sido Muncul CSR program, as well as the driving factors, implementation process, and impact of CSR implementation. Apart from that, primary data also comes from interviews with Sido Muncul partners who are related to the Partnership with Farmers CSR program, including: Mr. Sugiono (Chair of the "Subur Agung Sejahtera" Farmer's Group, Karanganyar), Mr. Agus Wiryatmo (Chair of the "Marsudi" Farmer's Group Margo Rahayu", Boyolali), Mrs. Uswatun Khasanah (Chair of the Farmers' Group in Sikunang Village, Wonosobo, Chair of the MPIG (Geographical Indication Protection Society) Purwoceng Dieng), and Mr. Tukino (Chair of the Farmers' Group in Gudang Harjo Village, Parang Gupito). The Sido Muncul partners selected as units of analysis or resource persons are farmer groups that have been declared successful in the CSR program. Table 1 below shows the dates and locations of surveys and interviews as well as the number of questions asked of each informant.

TABLE I. DATE AND LOCATION OF SURVEY AND INTERVIEWS & NUMBER OF QUESTIONS

Survey and Interview Dates	Survey and Interview Locations	Number of Questions
October 29, 2018	PT. Sido Muncul, Semarang Regency	11 questions
April 10, 2019	PT. Sido Muncul, Semarang Regency	8 questions
May 7, 2019	Partner Farmer Group in Wonosobo	5 questions
May 9, 2019	Partner Farmer Group in Boyolali	5 questions
May 11, 2019	Partner Farmer Group in Parang Gupito	5 questions
July 18, 2019	Partner Farmer Group in Karanganyar	5 questions
October 11, 2019	PT. Sido Muncul, Semarang Regency	3 questions

Source: Processed Primary Data, 2024

IV. RESULTS AND DISCUSSION

A. Experiential Learning in the Sido Muncul CSR Program "Partnership with Farmers"

Sido Muncul is a third-generation family company that has become a TBK company and carries out CSR by paying attention to critical reflection. Without losing traditional values, Sido Muncul creates a model of community empowerment in various types of groups. Sido Muncul is a company that benefits society and the environment in accordance with Sido Muncul's vision by solving social problems in collaboration with the government through the CSR program. Sido Muncul creates social innovation through collaboration with the Tourism Department, Agriculture Department, Industry Department, and private companies to drive CSR programs.

In the learning process, Sido Muncul collaborates with social entrepreneurs in implementing CSR. Their experience can enrich the CSR practices of partnership programs with farmers. Social entrepreneurs can become intermediaries between Sido Muncul and the target community, so that Sido Muncul's CSR objectives can be achieved. Social entrepreneurs can also be agents of change to build constructive thinking for community independence. CSR ideas and thoughts originating from Sido Muncul leaders are translated operationally by the CSR Team and social entrepreneurs in the CSR program. There is a CSR team assigned to each program and they collaborate with social entrepreneurs there to solve social problems that occur.

Sido Muncul develops experimental-based products and markets by involving social entrepreneurs and target partners. Sido Muncul products have a target market from children to adults, such as "Tolak Angin Liquid" for children and adults. Tolak Angin in liquid form, Tolak Angin packaging in sachet form, and Tolak Angin candy are Sido Muncul product innovations to make packaging practical. Sido Muncul market segmentation is based on income level, culture and lifestyle. Sido Muncul provides premium prices for preventive, promotive and curative products for the upper class. The distribution of Sido Muncul products reaches all regions, so that Tolak Angin becomes the market winner in Indonesia. Based on the above, the following Table 1 is the dimensions and indicators of experiential learning for the Sido Muncul CSR program "Partnership with Farmers":

TABLE II.
DIMENSIONS AND INDICATORS OF EXPERIENTIAL LEARNING IN THE SIDO MUNCUL CSR PROGRAM "PARTNERSHIP WITH FARMERS"

Information	Dimension	Indicator
Experiential Learning	Critical Reflection	➤ Reflection based on traditional values
		➤ Reflection based on shared values
		➤ Reflection based on benefit values
		➤ Reflection based on social values
		➤ Reflection based on innovation values
	Participation	➤ intermediary agent participation
		➤ Change agent participation
		➤ Implementing agent participation
		➤ Settlement agent participation
		➤ Product and market research
	Experiment	➤ Product strategy
		➤ Pricing strategy
		➤ Packaging strategy
		➤ Market segmentation
		➤ Target market
		➤ Market position

Source: Processed Primary Data, 2024

B. Strategic Alignment of the Sido Muncul CSR Program "Partnership with Farmers"

Sido Muncul's vision is that Sido Muncul becomes a company that benefits society and the environment. The leadership of Sido Muncul told the CSR Team to create a CSR program that would strengthen the people's economy in a sustainable manner. Sido Muncul allocates the Budget Plan (RAB) for CSR needs through the General Meeting of Shareholders (GMS) which is managed by the Sido Muncul subsidiary to fulfill short-term and long-term strategic plans.

The leadership of Sido Muncul has a vision to participate in national development by facilitating the birth of new ideas that are beneficial for improving the quality of life of farmers through partnership programs. To support the success of the CSR program, Sido Muncul leaders carry out coordination and supervision functions so that they can resolve obstacles to CSR implementation. Sido Muncul leaders are ready to take risks on CSR investments made so that they can provide maximum benefits for increasing productivity and welfare of partner farmers.

Sido Muncul determines the types of commodities used for the production process and secures supplies by collaborating with farmers in various regions. Sido Muncul sets commodity standards that are suitable for production to maintain product quality by routinely directing farmer groups so that they have the knowledge and skills according to the expected specifications. Sido Muncul carries out quality control of commodities received from farmers by carrying out inspections from planting to warehousing. Sido Muncul built a system to create open information with shareholders to plan CSR budgets by creating long-term superior programs with an empowerment concept. Funding allocation for Sido Muncul's CSR activities is regulated in a budgeting system called CAPEX OPEX, so that the funds that have been plotted can be executed according to their usage bill. The Sido Muncul CSR program is an integrated system that develops the value chain from upstream to downstream as an effort to increase energy efficiency and process innovation, capacity and business networks through collaboration with MSMEs or other business institutions, thereby creating shared value.

Sido Muncul's CSR activities produce CSR programs involving leaders, managers, unit heads, cultivation teams, agricultural teams, support teams, staff and field teams, who have their respective duties and responsibilities. The CSR program is intended for both communities located around the company (Ring One) and partnership programs with certain communities (Ring Two) in collaboration with social entrepreneurs in each community. Sido Muncul issues an annual report to shareholders, which contains, among other things, CSR activities that have taken place, the total funds spent, and the impact on the target community. Every budget proposed by

management for subsequent CSR programs will be assessed by leaders and investors based on the evaluation results of previous CSR programs.

Sido Muncul designs CSR programs by involving stakeholders to obtain strategic issues for sustainability. Based on the identification of CSR program needs, Sido Muncul provides assistance with agricultural facilities, initiates cooperation agreements, and provides regular coaching. Sido Muncul reports its partnership program with farmers in accordance with the indicators contained in PROPER (Company Performance Rating Assessment Program in Environmental Management) to the Ministry of Environment and Forestry. Then Sido Muncul conducted an evaluation with the team so that the partnership program with farmers was successful. Based on the above, the following Table 2 is the dimensions and indicators of strategic alignment of the Sido Muncul CSR program "Partnership with Farmers":

TABLE III.
DIMENSIONS AND INDICATORS OF STRATEGIC ALIGNMENT IN THE SIDO MUNCUL CSR PROGRAM "PARTNERSHIP WITH FARMERS"

Information	Dimension	Indicator
Strategic Alignment	Strategic	➤ Align with vision and mission
		➤ Related to strategic plans
		➤ Leadership support
		➤ Shareholder support
		➤ Subsidiary support
	Structural	➤ Creation of vision
		➤ Creation of new ideas
		➤ Strong commitment
		➤ Dare to take risks
		➤ Determining the type of commodity
	Business Process	➤ Need for continuity of supply
		➤ The need for quality supplies
		➤ Supply maintenance efforts
		➤ Quality control of supplies
		➤ Information disclosure system
	Information System	➤ Funding allocation system
		➤ Sustainability information system
		➤ Upstream-downstream integration system
	Cross Functional	➤ Structured functions
		➤ Fair function
		➤ Transparent function
		➤ Cooperative function
		➤ Evaluative function
	Alignment Mechanisms	➤ Program design mechanisms
		➤ Program implementation mechanisms
		➤ Program reporting mechanism
		➤ Program evaluation mechanism

Source: Processed Primary Data, 2024

C. Dynamic Capabilities in the Sido Muncul CSR Program "Partnership with Farmers"

Sido Muncul collaborates with technical teams, namely the cultivation team, agricultural team, support team, official services and academics in implementing CSR. In addition, Sido Muncul provides seeds, fertilizer, equipment and machinery, as well as infrastructure and is committed to assisting partners in research and purchasing as well as development and marketing.

Sido Muncul collaborates with universities or certain institutions to conduct research on the productivity of agricultural products as well as bringing in consultants or experts to participate in counseling and training that is beneficial for improving their economy. In addition, Sido Muncul facilitates research and publications to develop knowledge and expertise in the fields of agribusiness and agrotourism.

Sido Muncul, as a third-generation family company, has recorded a long history in the herbal medicine industry, and this company has become a market winner among other herbal medicine companies in Indonesia. To answer future challenges, Sido Muncul is preparing for generational change by setting up a pharmaceutical standard herbal medicine factory, paying attention to local wisdom, laboratory tests, and factory machines, most of which meet Industry 4.0 standards. to meet the needs of new customers and markets at home and abroad, including Nigeria and the Philippines. Sido Muncul has also created a factory waste management system that produces new, renewable energy. Based on the above, the following Table 3 is the dimensions and indicators of the dynamic capabilities of the Sido Muncul CSR program "Partnership with Farmers":

TABLE IV.
DIMENSIONS AND INDICATORS OF DYNAMIC CAPABILITIES IN THE SIDO MUNCUL CSR PROGRAM "PARTNERSHIP WITH FARMERS"

Information	Dimension		Indicator
Dynamic Capability	Resource Capabilities	Integration	➤ Facilities and infrastructure resources
			➤ Human resources
			➤ Funding resources
			➤ Networking resources
	Organizational Capabilities	Learning	➤ Learning with academics
			➤ Learning with consultants
			➤ Funding for learning
			➤ Learning facilities
	Innovation Capabilities	and Change	➤ Product and service innovation
			➤ Business model innovation
			➤ Organizational system innovation
			➤ Manufacturing system innovation

Source: Processed Primary Data, 2024

D. Implementation of the Sido Muncul CSR Program "Partnership with Farmers"

Sido Muncul has established cooperation (MoU) with farmers in various regions, such as Karanganyar, Boyolali, Wonosobo, and Parang Gupito. Each region has its own commodity characteristics and social conditions. Sido Muncul's focus is on special commodities that are not widely cultivated, such as mint leaves and stevia in Karanganyar; ginger, ginger and cinnamon in Boyolali; purwoceng in Wonosobo; as well as herbal chilies in Parang Gupito. This is done to avoid the high competition that occurs in general commodities. This partnership is not just an ordinary business relationship, but is a mutually beneficial collaboration for various parties, such as government, NGOs, academics, industry and media. Sido Muncul's partnership with farmer groups is based on a clear cooperation system that binds both parties. This system is contained in work contracts which contain various important aspects, such as: product specifications and prices, production quantities, commitment and risk mitigation, as well as balance between economic and social. The Sido Muncul partnership pattern has several benefits, including: eliminating intermediaries so that product prices are more stable and profitable; utilizing marginal land for the cultivation of spice plants; engineering environmentally friendly irrigation methods, certainty of prices and markets for selling crops; assistance to improve product quality; get a more stable income and access to various resources; increasing knowledge and skills; promotion and distribution channels; development of agricultural, livestock, craft and tourism products; establishment of training centers and self-supporting villages; as well as increasing business networks. This partnership is one of Sido Muncul's contributions to regional development. Sido Muncul processes herbal dregs and ethanol waste into liquid organic fertilizer and biopellets. Liquid organic fertilizer can restore soil nutrients damaged by chemical fertilizers and increase agricultural production. Biopellets become renewable energy fuel for drying machines and are sold on the market. Sido Muncul uses 60% waste fuel and 40% gas and has met environmental quality standards which earned Sido Muncul the Green Industry award from the Ministry of Industry. Sido Muncul is committed to environmental sustainability by processing waste into useful products such as biomass boilers, fertilizers and essential oils, as well as encouraging the cultivation of environmentally friendly plants for business sustainability and farmer welfare. Based on the above, the following Table 4 is the dimensions and indicators of the implementation of the Sido Muncul CSR program "Partnership with Farmers":

TABLE V.
DIMENSIONS AND IMPLEMENTATION INDICATORS OF THE SIDO MUNCUL CSR PROGRAM "PARTNERSHIP WITH FARMERS"

Information	Dimension		Indicator
CSR Implementation	Creation of Economic Value		➤ Maintain distribution chain
			➤ Ensure price and market stability
			➤ Improve product quality
			➤ Increase promotion
			➤ Increase business networks
			➤ Improve welfare
	Creation of Social Value		➤ Supplies agricultural resources
			➤ Improve knowledge and skills
			➤ Develop agricultural, livestock, craft and tourism products
			➤ Establishing training centers and self-supporting villages
	Environmental Value Creation		➤ Produce fuel from renewable energy
			➤ Produce bio organic fertilizer and essential oils
			➤ Results in rejuvenation of critical land
			➤ Produce engineered environmentally friendly irrigation methods

E. Sustainable Performance in the Sido Muncul CSR Program "Partnership with Farmers"

Sido Muncul won various awards in the CSR field, such as Gold PROPER from the Ministry of the Environment, Green Award, Nusantara CSR Award, and Ernst and Young Entrepreneur of the Year. This award shows Sido Muncul's commitment to community empowerment and environmental management. In addition, Sido Muncul is increasing its market share abroad by launching seven new products in the form of food supplements in capsule form. When launching a new product, Sido Muncul issues advertising and sponsorship to build its image and prestige in front of its partners. Sido Muncul takes around 4 years to develop new products, starting from research, raw materials, to machines. Sido Muncul is also diversifying by expanding its business scope through subsidiaries engaged in distribution, fleet, packaging, fertilizer, extracts and hotels (Tentrem Hotels in Yogyakarta and Semarang). This diversification was carried out to increase Sido Muncul's competitive advantage and strengthen its position in the market. Sido Muncul shows its commitment in various fields, such as CSR, product and market development, and diversification. This makes Sido Muncul a company that has innovative performance for sustainability.

Sido Muncul carries out technology research and development to achieve efficiency and productivity that exceeds herbal medicine industry standards. This allows Sido Muncul to produce high quality products at lower costs. Apart from that, Sido Muncul is gradually implementing digitalization in its production process. This is done by considering factors such as: raw material components, human resource readiness, and technological integration. Sido Muncul uses a variety of raw materials, so technology is needed that can handle various types of raw materials. This has implications for HR readiness in using new technology. Sido Muncul also ensures that new technology is well integrated with existing systems, both manually and digitally. Sido Muncul's laboratory and production machines have received ISO 17025 certification, which shows Sido Muncul's commitment to product quality. The Sido Muncul factory combines technology from four countries, namely Germany, Japan, India and Indonesia. This allows Sido Muncul to produce the best quality products with a high level of efficiency and productivity. Sido Muncul shows its commitment to the application of technology to achieve efficiency, productivity and innovation. This makes Sido Muncul a competitive company in its field.

Sido Muncul employees understand the importance of building harmonious relationships with partner farmer groups in implementing CSR programs. They interact with various community characters with full respect and establish good cooperation to achieve common goals. In addition, the commitment of Sido Muncul employees in the CSR program is not only limited to the internal team. They also collaborate with various parties, such as the cultivation team, agricultural team, Department of Agriculture, and Department of Tourism to strengthen the program and maximize the positive impact for partner farmer groups. Sido Muncul employees demonstrate their professionalism by designing clear and structured CSR scheduling and programs, as well as implementing programs that are right on target and provide real benefits. This is to ensure the program runs smoothly and achieves the targets that have been set. The commitment of Sido Muncul employees does not stop at implementing the program. They provide regular counseling and assistance to ensure the progress and success of partner farmer groups. Sido Muncul employees are a valuable asset for the company in carrying out an effective and sustainable CSR program.

Sido Muncul maintains harmonious relationships with various stakeholders, such as sub-districts, Agriculture Services, Tourism Services, and PPL to increase the effectiveness of coaching. This collaboration allows Sido Muncul to: provide training and mentoring that is more targeted and in line with partner needs; utilize resources and expertise from various parties; and increasing accountability and transparency of CSR programs. For example, Sido Muncul helps target partners become suppliers for several herbal medicine companies to help increase farmers' income and welfare. Apart from that, before implementing the CSR program, Sido Muncul conducted an FGD (Focus Group Discussion) with various stakeholders, such as the Agriculture Service, the Andalan Farmer-Fishermen Group (KTNA), Field Extension Workers (PPL), River Monitoring Organizations, and target partners. This FGD aims to understand the social problems faced by partners; formulate CSR programs that are right on target and in line with partner needs; and increasing partner participation in CSR programs. Sido Muncul also works with stakeholders to develop local wisdom. For example, Sido Muncul proposes training based on local wisdom to produce an integrated tourist area and improve the community's economy. Collaboration and partnership with various stakeholders is the main key in achieving the goals of the CSR program, namely improving community welfare and building a better environment. Based on the above, the following Table 5 is the dimensions and indicators of sustainable performance of the Sido Muncul CSR program "Partnership with Farmers":

TABLE VI.
DIMENSIONS AND INDICATORS OF SUSTAINABLE PERFORMANCE IN THE SIDO MUNCUL CSR PROGRAM "PARTNERSHIP WITH FARMERS"

Information	Dimension	Indicator
Sustainable Performance	Reputation	➤ CSR achievements
		➤ Product development
		➤ Creation of prestige
		➤ Market development
		➤ Diversification
	Innovation	➤ Technology development
		➤ Technology updates
		➤ Technology integration
		➤ Harmony with partners
	Employee Engagement	➤ Solid cooperation
		➤ Designing program schedules
		➤ Continuous development
		➤ Increased coaching effectiveness
	Inter-organizational Learning	➤ FGD-based problem solving
		➤ Development of local wisdom

Source: Processed Primary Data, 2024

V. SYNTHESIS OF RESEARCH RESULTS

A. Proposition 1: Strategic alignment mediates the relationship between experiential learning and CSR implementation

Strategic alignment has a crucial role in achieving organizational goals. This can be achieved by implementing appropriate strategies, using efficient information systems, and maintaining smooth communication between the various parties involved. There are various perspectives on this alignment, such as strategic, structural, business process, information systems, cross-functional, and alignment mechanisms (Wang et al., 2021). Strategic alignment focuses on managing organizational resources to achieve goals through experiential learning and implementing appropriate strategies. This encourages managers to consider the integration of CSR which includes ways of working, characteristics, business knowledge and technology to produce products that satisfy consumers. Strategic alignment is not just about processes per se, but also about how experiential learning works for and with the business. Experiential learning supports organizations in implementing CSR (Benn et al., 2013), but needs to be mediated by strategic alignment to create value and the level at which this value is created so as to improve organizational performance (Jorfi & Jorfi, 2016). Based on the statement above then.

B. Proposition 2: Dynamic Capabilities Mediate The Relationship Between Experiential Learning And CSR Implementation

According to research from Hung et al., (2010), learning has an important impact on performance, but this impact is filtered through dynamic capabilities. In addition, this study shows that strategic alignment influences performance both directly and through its influence on dynamic capabilities. Dynamic capabilities play a role as a link between learning and implementing CSR practices (Ghasemzadeh et al., 2022). Implementing CSR by paying attention to experiential learning and dynamic capabilities helps companies understand business information and develop a positive understanding of the resources of related parties. It is also an important means for companies to improve resource integration and maintain morality, relationships, and other resources (Barba-sánchez & Atienza-sahuquillo, 2014). Based on the statement above then:

C. Proposition 3: CSR Implementation Influences Sustainable Performance

Social responsibility must become an integral part of core business activities. CSR provides an opportunity for companies to pioneer innovative paths in creating new and valuable methods in carrying out their operations (Guo et al., 2020). Optimally, CSR must be integrated with business strategy so that companies can produce economic, social and environmental value simultaneously (Popa, 2015). CSR implementation is a step in which a company integrates its social responsibility into routine business activities. This is not just about making donations or doing the occasional social activity, but rather represents a fundamental transformation in the company's operation dynamics (Carroll, 2009). Ultimately, implementing CSR can increase the competitive potential of an organization contributing to sustainable performance (Torugsa et al., 2013), in terms of reputation, innovation, employee participation, and learning exchange between organizations (Luo & Jiang, 2023). Based on the statement above then:

The synthesis of research results based on propositions 1, 2 and 3 above can be described as follows:

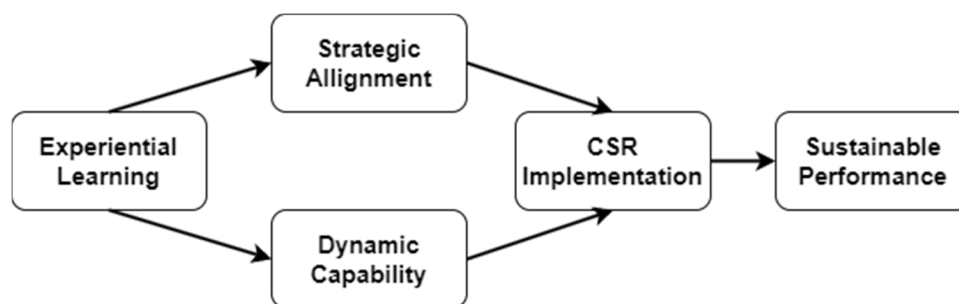


Figure 1. Synthesis of Research Results

Source: Processed Primary Data, 2024

VI. CONCLUSION AND RECOMMENDATION

A. Conclusion

Sido Muncul's CSR program "Partnership with Farmers" is focused on the triple bottom line principle which consists of three elements, namely People, Planet and Profit. This is related to Sido Muncul's CSR vision, namely to become a herbal medicine company that provides benefits to society and the environment. Sido Muncul's business success will be achieved if the company is able to maintain harmony between achieving economic performance, social performance and environmental performance. This research aims to design a framework for understanding experiential learning in the implementation of CSR by Sido Muncul and how strategic alignment and dynamic capabilities facilitate this, thereby strengthening sustainable performance for both Sido Muncul and its partner farmer groups, such as the Karanganyar, Boyolali, Wonosobo Farmer Groups, and Parang Gupito.

Surveys and in-depth interviews with informants from Sido Muncul and partner farmer groups have produced the following research findings:

First, the dimensions of experiential learning are critical reflection, participation, and experimentation. The critical reflection dimension has several indicators, including: reflection based on traditional values, reflection based on togetherness values, reflection based on benefit values, reflection based on social values, and reflection based on innovation values. The participation dimension has several indicators, including: participation of intermediary agents, participation of change agents, participation of implementing agents, and participation of settlement agents. The experimental dimension has several indicators, including: product and market research, product strategy, pricing strategy, packaging strategy, market segmentation, market target, and market position.

Second, the dimensions of strategic alignment are strategic, structural, business processes, information systems, cross-functional, and alignment mechanisms. The strategic dimension has several indicators, including: according to the vision and mission, related to strategic plans, leadership support, shareholder support, and subsidiary support. The structural dimension has several indicators, including: creating a vision, creating new ideas, strong commitment, and daring to take risks. The business process dimension has several indicators, including: determining the type of commodity, the need for continuity of supply, the need for quality supply, efforts to maintain supply, and quality control of supply. The information system dimension has several indicators, including: information disclosure system, funding allocation system, sustainability information system, and upstream-downstream integration system. The cross-functional dimension has several indicators, including: structured function, fair function, transparent function, cooperative function and evaluative function. The alignment mechanism dimension has several indicators, including: program design mechanism, program implementation mechanism, program reporting mechanism, and program evaluation mechanism.

Third, the dimensions of dynamic capabilities are resource integration capabilities, organizational learning capabilities, and innovation and change capabilities. The resource integration capability dimension has several indicators, including: infrastructure and facilities resources, human resources, funding resources and network resources. The dimension of organizational learning capability has several indicators, including: learning with academics, learning with consultants, learning funding, and learning facilities and infrastructure. The innovation and change capability dimension has several indicators, including: product and service innovation, business model innovation, organizational system innovation, and manufacturing system innovation.

Fourth, the dimensions of CSR implementation are economic value creation, social value creation and environmental value creation. The dimension of economic value creation has several indicators, including: maintaining distribution chains, ensuring price and market stability, improving product quality, increasing promotions, increasing business networks, and increasing welfare. The dimension of social value creation has several indicators, including: supplying agricultural resources; improve knowledge and skills; developing agricultural, livestock, craft and tourism products; and establishing training centers and self-supporting villages. The environmental value creation dimension has several indicators, including: producing fuel from renewable energy, producing bio-organic fertilizer, producing rejuvenation of critical land, and producing engineered environmentally friendly irrigation methods.

Fifth, the dimensions of sustainable performance are reputation, innovation, employee involvement and inter-organizational learning. The reputation dimension has several indicators, including: CSR achievements, product development, prestige creation, market development, and diversification. The innovation dimension has several indicators, including: technological development, technological renewal, and technological integration. The dimension of employee involvement has several indicators, including: harmony with partners, solid cooperation, program schedule design, and ongoing coaching. The inter-organizational learning dimension has several indicators, including: increasing the effectiveness of coaching, FGD-based problem solving, and developing local wisdom.

Based on the things stated above, factors can be identified that influence the successful implementation of Sido Muncul's CSR "Partnership with Farmers", including experiential learning, strategic alignment, dynamic capabilities obtained from the perspective of Sido Muncul and partner farmer groups, as well as evaluating them to produce improvements in practice. CSR management and sustainable performance. This refers to the Triple Bottom Line (TBL) Theory, which is a framework used to assess a company's performance based on three main dimensions, namely profit, people and planet. The TBL concept emphasizes that companies not only have a responsibility to make profits, but also to make positive contributions to society and preserve the environment.

B. Theoretical Implications

Each company's CSR strategy clearly focuses on the interests of stakeholders (Bridoux, Stofberg, & Hartog, 2016). Companies must actively listen to and involve various parties affected by their operations, including employees, customers, local communities and non-governmental organizations (Popa, 2015). Companies that are responsible towards suppliers, consumers and other parties will build strong vertical networks. When companies carry out their obligations towards society, government and other stakeholders, they will strengthen solid horizontal relationships (Zhao et al., 2019). CSR implementation is a step in which a company implements its social responsibility into its operational routines. This does not just mean making donations or doing occasional social activities, but rather changing the fundamentals of the way companies do business (Carroll, 2009). Implementing CSR is not a one-time action, but a process of continuous improvement. Companies must regularly assess and consistently improve their CSR practices (Latapí Agudelo et al., 2019). Implementing CSR is a complex challenge and full of dilemmas. This complexity encourages companies to continue learning and adapting (Osagie et al., 2022).

The implementation of CSR involves three main aspects, namely: economic, social and environmental (Hammann & Pechlaner, 2009). Aspects in implementing CSR are connected and interact with each other to create more optimal financial performance (Suriani et al., 2023; Torugsa et al., 2013). Carrying out CSR actively can strengthen a company's reputation and image as an honest, moral and reliable entity (Luo & Jiang, 2023), as well as build innovative strategies to create valuable new operational methods (Guo et al., 2020). Implementing CSR within the company will increase employee engagement and organizational learning capabilities, while implementing CSR outside the organization will expand cross-organizational learning in terms of essential diversity and understanding, and help companies find solutions and reach new markets (Rexhepi & Bexheti, 2013). Business practices resulting from participation in social and environmental activities as part of CSR (Torugsa et al., 2013) and ethical business policies (Williams & Murphy, 2023) help strengthen and support the achievement of long-term, sustainable financial success.

Learnings such as a learning culture, team building, systems thinking, and shared vision/goals are needed in the practice of social responsibility (Huysman, 2000; Pahl-Wostl & Hare, 2004) and how these developments impact organizational performance (Torkkeli & Durst, 2022) and sustainable development (Benn et al., 2013; Dashwood, 2012; Fenwick, 2007; Jamali, 2006; Lozano, 2014). Through the learning process, organizations can gain a deep understanding of the complexity of CSR and design effective strategies to achieve sustainability (Benn et al., 2013). The learning process is not fixed, but continues and is integrated, involves psychological and social aspects, and focuses on knowledge creation (Lankester, 2013). The experiential learning model focuses on

experience to gain knowledge, emphasizing observation, experience and understanding (Sidiq et al., 2023). Interest in learning in other environments, such as groups, networks, and associations, has shaped the understanding of experiential learning as a process that results in changes in resource management practices in organizations (Lankester, 2013). Learning can encourage critical reflection on practices, stimulate questions about oneself, others, and cultural norms, while increasing corporate social responsibility (Lankester, 2013). According to Hung et al., (2010), CSR practices influence the relationship between the learning process and the level of innovation achieved.

Strategic alignment is a key factor in achieving organizational goals. This can be achieved through implementing appropriate strategies, efficient information systems, and good communication between stakeholders. There are various perspectives on this alignment, including those that are strategic, structural, business processes, information systems, cross-functional, and alignment mechanisms (Wang et al., 2021). Strategic alignment is not only concerned with processes, but also with how learning directly interacts with the business and supports it (Jorfi & Jorfi, 2016). Strategic alignment allows evaluation of the extent to which the mission, goals, and business plans are supported and implemented jointly by stakeholders (Sami & Tawaha, 2015).

Dynamic capabilities are advanced skills that are crucial for company performance, helping companies develop, combine, and adapt their internal and external resources in the face of environmental changes (Zhao et al., 2019). Furthermore, dynamic capabilities become an important means for companies to strengthen the channels and scope of resource integration, as well as maintain morale, relationships and other assets. According to Ghasemzadeh et al., (2022), dynamic capabilities mediate the relationship between the learning process and CSR practices.

C. Applied Implications

The findings of this research indicate that learning from experience supports organizations in implementing CSR, but strategic alignment is needed to create value and the level at which that value is created, thereby improving organizational performance. Sido Muncul can implement this through the right strategy, using an efficient information system, and maintaining smooth communication between the various parties involved. Another finding in this research is that dynamic capabilities act as a link between the learning process and CSR practices. Implementing CSR by considering learning from experience and dynamic capabilities helps companies gain a better understanding of business information and develop positive relationships with related parties. Therefore, it is important for Sido Muncul to increase resource integration and maintain morality, relationships and other resources. The final finding is that the implementation of CSR has the potential to increase the competitiveness of an organization by contributing to sustainable performance, both through increasing reputation, innovation, employee involvement, and learning exchange between organizations.

The applied implications for Sido Muncul based on the research findings above are that Sido Muncul managers can take the following steps:

First, building a CSR-oriented work culture such as justice, integrity, ethics and sustainability is an integral part of every aspect of organizational activities. Second, investing in employee development to improve their skills, knowledge and ability to utilize existing resources. Third, strengthening CSR-based organizational identity through clear policies, practices and internal-external communication. Fourth, understand business that is integrated with CSR by ensuring that all levels of the organization master responsible and sustainable business practices. Fifth, apply technology to support CSR, such as using green technology in the production process or using digital platforms to increase transparency and stakeholder involvement.

By integrating CSR in all these aspects, companies can create products and services that not only meet consumer needs, but also take into account broader social and environmental impacts, thereby creating successful and sustainable performance for all parties involved.

D. Research Limitations and Future Research Agenda

This research has not examined the implementation of CSR in company supply chains and its impact on risk mitigation, including environmental, social and governance risks. Future research could explore companies' strategies for integrating CSR principles in their supply chains and the effects on operational sustainability. This can include responsible selection of supply partners, development of CSR standards and policies, regular auditing and monitoring, training and education, engagement and collaboration with relevant parties, and responsibility and accountability. By paying attention to factors related to implementing CSR in the supply chain, companies can reduce risks associated with irresponsible business practices, such as human rights violations, environmental damage, and non-compliance with regulations, and improve overall sustainable performance.

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