

Corporate Social Responsibility and Competitive Advantage — A Strategic Analysis of Unilever

Abstract

The purpose of this literature review is to explore whether corporate social responsibility (CSR) contributes to competitive advantage using the case of Unilever. It explains how CSR has developed and highlights some fundamental theories of CSR. The review combines ideas about CSR and competitiveness to organize the analysis. Earnings reports and managerial research concerning CSR in consumer goods and Unilever's sustainability are gathered and examined. From the literature findings, it is clear that CSR results in lower costs, differentiation from competitors in the market, customer loyalty, and innovative ideas, leading to sustained competitive advantage in the long run. Still, there have been unfavourable reviews and mixed outcomes. It is reported that Unilever's commitment to sustainability led to better efficiencies, new ways to earn income, and more brand recognition. There are shortcomings in measuring policy effects and accommodating what different groups of people want. Overall, CSR supported by stakeholder and resource views usually yields strategic advantages, yet further well-researched studies are needed to guide the dissertation's casework.

Contents

Introduction	6
Literature review	7
Historical background of CSR	7
Theoretical frameworks and concepts	8
Stakeholder theory	8
Resource-based view (RBV)	8
The Triple Bottom Line (TBL)	9
Contemporary literature on strategic management and CSR.....	11
Strengths, limitations, and comparisons	12
Knowledge gaps and controversies	13
Conclusion	13
Chapter 3: Methodology.....	15
Restatement of research question	15
Research philosophy.....	15
Justification.....	15
Alternatives considered	16
Strengths and weaknesses	16
Research method	16
Justification.....	16

Alternatives considered	17
Strengths /weaknesses	17
Methodological choice.....	17
Justification.....	18
Alternatives considered	18
Strengths/weaknesses	18
Research Strategy	18
Justification.....	19
Alternatives evaluated	19
Strengths/weaknesses	19
Time horizon	20
Justification.....	20
Alternatives considered	20
Strengths/weaknesses	20
Data collection procedures and techniques	21
Search process and keywords	21
Data analysis techniques/procedures	22
Qualitative analysis	22
Quantitative/secondary numerical analysis	22
Reliability, validity, and trustworthiness.....	22

Access and ethical considerations	23
Ethics.....	23
Access	23
Limitations and mitigation measures.....	23
Limitations.....	23
Mitigation	24
Chapter 4: Findings	24
Introduction	24
Overview of CSR Practices at Unilever	24
Thematic Findings: CSR and Competitive Advantage.....	28
Theme 1: CSR Communication and Brand Equity.	29
Theme 2: Operational Efficiency as a result of CSR.	30
Theme 3: Inspirational CSR and Aspects of Positioning.	31
Theme 4: CSR and Stakeholder Engagement.....	32
Theme 5: CSR Strategic Alignment with Corporate Objectives.	33
Summary of Thematic Findings	34
Comparative Insights.....	35
Chapter 5: Analysis of results and discussion	37
Conclusion.....	39
References	41

Appendix	46
----------------	----

Corporate Social Responsibility and Competitive Advantage—A Strategic Analysis of Unilever

Chapter 1: Introduction

The concept of Corporate Social Responsibility (CSR) is defined as a self-regulating instrument used in corporate business models to monitor the environmental, governance, economic, and social impacts of a business to generate shared value for their stakeholders through enhanced compliance with ethics, regulations, and policies (Porter & Kramer, 2006). On the other hand, competitive advantage is the capability of a business to outperform rivals in one or various ways that rivals can match. CSR can be categorized into environmental, ethical, philanthropic, and economic responsibilities (Stobierski, 2021). CSR today aligns with the stakeholder theory, which states that businesses should consider their effects on customers, communities, suppliers, employees, investors, regulators, and other stakeholders. Strategically, firms use CSR to minimize risks, attain cost-cutting, and enhance their reputation. As pressure from consumers and regulators mounts, companies use CSR to differentiate their products, services, brands, and operations. Unilever is a leading producer of fast-moving consumer goods (FMCG), including foods, beverages, personal care products, and cleaning agents.

This dissertation will assess the role of Corporate Social Responsibility (CSR) in Unilever as a competitive advantage and how Corporate Social Responsibility is converted to firm level performance in the FMCG industry. The objectives of the research are to map out the theoretical correlations among CSR, brand equity, stakeholder perceptions, and the performance of the firm in order to empirically evaluate the relationship between CSR initiatives and the competitive

performance of Unilever and to investigate how the stakeholder perception facilitates the relationship between CSR initiatives and competitive advantage. The research question that will be answered in this study is as follows: “What are the means of how specific CSR projects at Unilever (sustainable sourcing, transparency approaches, and packaging innovation) are turned into a competitive advantage?” It will also seek to find out (1) to what level the CSR activities at Unilever affect brand equity and customer loyalty, (2) do sustainable activities at the operational level of Unilever result in cost savings that are measurable and lead to competitive advantage and (3) in what cases do the CSR practices of Unilever not yield competitive benefits?

Chapter 2: Literature review

Historical background of CSR

The CSR conversation developed out of initial ethical discussions, concerning the social responsibility of firms (Bowen, 1953), to models of stakeholder and pyramid (Carrol, 1979), integrative strategic images like Triple Bottom Line (Elkington, 1997) and shared value argument (Porter & Kramer, 2006). In this dissertation, these modern theoretical strands will be further developed towards the analysis of how CSR can be used as a strategic resource at FMCG firms.

Over the last two decades, scholars have explored the strategic implications of CSR on businesses. Porter and Kramer (2006) developed the idea of shared value and demonstrated how businesses could organize CSR to gain an advantage. They claimed that CSR initiatives embracing business and societal benefits enable competitive differentiation and create societal value. Concurrently, research on competitive advantage has accounted for both the internal (resource-based) and external (market-based) factors, investigating the impact of CSR on competitiveness in

terms of evaluating whether firms that integrate CSR achieve above-average profit levels in the long term compared to competitors.

Theoretical frameworks and concepts

Various theories underpin different viewpoints on how CSR can enable firms to build a competitive advantage over their rivals, as discussed below:

Stakeholder theory

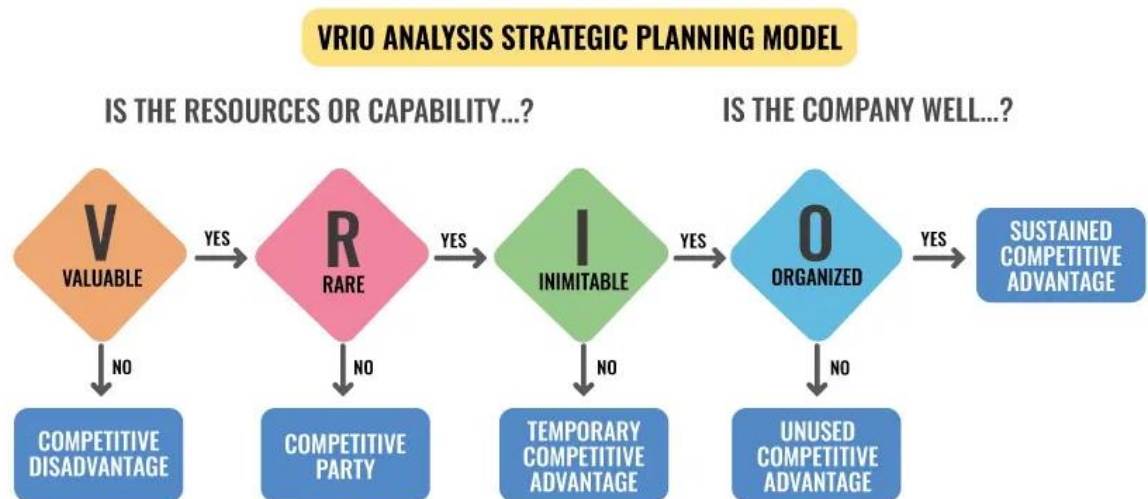
Stakeholder theory stresses that organizations must integrate the welfare and interests of all the parties (stakeholders) likely to be impacted by their actions, as opposed to focusing only on the interests of the shareholders. This view holds that prudent stakeholder management can inspire CSR. According to Awa et al. (2024), stakeholder theory designates and predicts corporations' behaviour and outcomes, including their nature, values, relative influence, and management. It implies that businesses today have to consider the concerns of the stakeholders, including the environmental, economic, and social aspects of strategy. CSR consistently goes along with stakeholder theory in that its legitimacy and success are defined by the value it creates with stakeholders.

Resource-based view (RBV)

The RBV states that a firm's internal resources and capabilities contribute to sustained competitive advantage (SCA). A firm with valuable, rare, inimitable, and organized (VRIO) resources can easily outperform rivals (Liang et al., 2022). Today, firms are using CSR as a strategic resource to achieve that. If a firm's CSR practices, such as brand reputation, clean technologies, and social innovation, are unique and difficult to replicate, they may contribute to

SCA. Intangible assets such as stakeholder goodwill and reputation serve as strategic resources modern companies use to attain differentiation.

Not every CSR practice is VRIO, however. Although certain CSR related capabilities (e.g. proprietary green technologies, long lasting and deeply integrated supply chain relationship) may be hard to replicate and therefore satisfy the inimitability criterion of RBV, most of the CSR related activities, including high profile charitable contributions, low technology recycling claims or obligatory reporting are easy to mimic or commodify. Therefore, hypothetical arguments that CSR should result in lasting advantage should differentiate between different CSR resources that are hard to copy and those CSR resources that are easily employed (Barney, 1991).



VRIO analysis (Ghobadi, 2024)

The Triple Bottom Line (TBL)

The TBL concept was conceptualized by Elkington in 1998, and it argues that the success of businesses should be based on their performance in three key areas: financial, social, and environmental (Hu & Zeng, 2024). Rather than focusing only on the financial metrics, firms must

balance their economic performance with environmental health and social equity. Many firms, including Unilever, use the TBL framework to guide their CSR reporting practices. In strategy, TBL indicates that managing the planet and people is not just an added cost but also an opportunity for firms to create value, for example, securing the social license to do business by gaining cost-efficiency via green initiatives.

Theory	Author(s)	Core Idea	Relevance to Unilever
Resource-Based View (RBV)	Liang et al., 2022	Firms gain advantage through unique, inimitable resources.	CSR initiatives are unique assets that build brand equity and stakeholder loyalty.
Stakeholder Theory	Awa et al., 2024	Corporate success depends on managing stakeholder interests.	Unilever integrates consumer, employee, and supplier engagement into CSR strategy.
The Triple Bottom Line (TBL)	Elkington, 1997	Success of businesses should be based on their performance in three key areas:	Unilever's USLP creates shared value through sustainability driven innovations.

		financial, social, and environmental	
--	--	---	--

Key Theoretical Frameworks Connecting CSR and Competitive Advantage

Contemporary literature on strategic management and CSR

Recent scientific studies have shown that CSR strengthens an organization's ability to compete, mainly in companies that deal with customers directly. Hu and Zeng (2024) describe that "doing business sustainably allows companies to succeed against competitors and boost their brand's value." Zaborek and Mabrouk (2025) found that more people choose goods from companies that care about the environment and community. This suggests that CSR can increase brand loyalty and make the company more accepted. Green projects often lead to better usage of resources (including energy and water), which helps save money.

Studies in the cosmetics field prove that being involved in CSR can boost brand trust, brand loyalty, and authenticity in consumers, which leads to more people choosing the brand (Lee & Jeong, 2022). However, consumers doubt the sincerity of companies' CSR if the marketing message does not agree with what happens in the business. According to the study, sincere CSR activities help businesses, but customers get upset with "greenwashing," as they can realize the company's dishonesty and might think poorly of it (Zaborek & Mabrouk, 2025). Thus, for CSR efforts to help a company, they must appear reliable and effectively shared.

Some of the top FMCG companies have incorporated the goal of environmental sustainability into their operations, and customer ratings and brand indicators are performing better. These include Nestle, P&G and IKEA. These trends in the industry guide the empirical questions that are analyzed in the study (Xuetong et al., 2023).

A critique aspect argues that CSR may be symbolic rather than substantive and can be used for reputation management (greenwashing), producing little genuine stakeholder value (Friedman, 1970). Empirical and normative critiques highlight potential trade-offs (e.g., cost burden, strategic distraction) and note that CSR outcomes depend on credibility, governance, and alignment with core capabilities.

Still, a lot of the evidence comes from correlation or case examples. They discovered in Pakistan's construction industry that CSR contributes to forming an enduring competitive advantage by increasing corporate reputation (Hussain et al., 2022). In different industries and situations, genuine commitment to CSR can help a company do well in the long term. These results prove that pursuing CSR helps a company gain customers' trust, run smoothly, and foster innovations, contributing to its competitiveness.

Strengths, limitations, and comparisons

Several studies and reviews confirm that companies that practice sustainability in their operations have greater power to manage potential future risks and aim for lasting success and prosperity (Hu & Zheng, 2023). Most people agree that CSR helps a company save resources, build a better name, motivate employees, and encourage new ideas, all supporting the firm's competition strategy. Most studies use stakeholder theory to explain the reasons behind CSR and resource-based views to describe the method of CSR. Economists have completed studies that numerically measure CSR's effectiveness, e.g., related environmental work and higher profit levels.

Still, some important issues and disagreements appear in this area. Many studies are based on responses by participants at a particular point in time and cannot prove cause and effect. Identifying the special impact CSR has on giving companies an edge is still difficult. For example,

companies with greater success can allocate more to CSR, so CSR and results may result from strong leaders. Besides, CSR studies examine short-term successes; only a few observe how these advantages continue to work in changing market conditions.

Different studies tend to give varied results when they are compared. Even though Hussain et al. (2022) find that CSR helps companies' benefits due to improved reputation, experts agree that consumer suspicion and unethical marketing can eliminate the positives from CSR. Zaborek and Mabrouk (2025) suggest that a wide-ranging environmental policy could bring higher costs and take attention from a company's main strengths unless managed carefully. For Unilever, informal objections have appeared, for example, from NGOs, who indicate that not all its sustainability actions are compatible with how it lobbies.

Knowledge gaps and controversies

The existing research still leaves several unanswered questions. There is no set measurement system for CSR and competitiveness. Companies are sometimes rated on sustainability without including the value their actions create. More research of a longer duration is required to study the impact of CSR activities on a firm's value.

Conclusion

This review combines CSR and competitive advantage research and explains its major role in today's companies. They explain that CSR leads to an advantage because it handles stakeholder wants and uses unique skills within the company. Experts today conclude that well-planned CSR improves a company's finances, boosts employee creativity, makes customers loyal, and raises the

overall performance of FMCG firms. For Unilever, the Sustainable Living Plan delivered better results by boosting effectiveness and increasing customers' opinions of the brand.

The literature indicates that there are believable mechanisms (brand enhancement, operational efficiencies, stakeholder trust) that CSR may facilitate competitive advantage in the FMCG firms. Nonetheless, there is inconsistent empirical evidence that is contingent on which measurement to choose, the credibility of claims made by the firm, and the situation of the firm. Notably, the remarks on greenwashing and misaligned strategies demonstrate that the CSR does not necessarily provide benefit. The review therefore encourages an empirical experiment that will investigate the processes and perceptions of the stakeholders behind CSR implications of Unilever.

Chapter 3: Methodology

Restatement of research question

The research question of this paper is: What are the ways in which particular CSR projects at Unilever (such as sustainable sourcing, transparency approaches, and packaging innovation) are transformed into competitive advantage? Using secondary-data alone, the study explores the possible correlations between reported CSR interventions and quantifiable competitive performances in terms of variables like cost measures, brand indicators, market performance, and product differentiation.

Research philosophy

A critical-realist approach is taken in this study. Critical realism is a combination of ontological realism, the belief that the real world is composed of structures and mechanisms, with epistemic modesty, the belief that what we know is fallible (Lawani, 2020, p.1). It focuses on the identification of mechanisms of causality in situations. Pragmatism focuses on the use of methods that most effectively respond to the research question instead of following a single orthodoxy of philosophical thinking (Saunders et al., 2019, p.145).

Justification

The research question will be what are the outcomes of CSR initiatives in actual organizational settings. Critical realism is consistent with the aims of this study as it identifies the causal mechanisms and the contextual triggers (Saunders et al., 2019, p.147). Pragmatism adds to this with a tolerability to methodological pluralism in cases where such a combination offers the most explanatory power. Saunders et al. (2019) promote the alignment of philosophy with the

research question, and in this case, the approach that facilitates causal explanation in social contexts should be used.

Alternatives considered

An alternative like a strictly positivist approach would focus on the benefits of quantitative causality but would exclude the explanatory mechanisms that could be reached through the analysis of documents in the qualitative approach. The pure interpretivist position, with the emphasis on subjective meanings only, would lack the structural, quantifiable results such as sales and cost measures constituting the competitive-advantage assertion.

Strengths and weaknesses

A combination of critical realism and pragmatism have the capability to explain mechanisms and synthesize multiple evidence types. However, they have inferential constraints as secondary data do not allow direct tests of causation. To address this, the research will be conducted through thorough analytic processes as well as methodological explanation based on Hollweck (2015) case study reasoning and aligning method to question.

Research method

The research follows an abductive approach that alternates between theory and data with theoretical concepts being used to explain empirical concepts and refining theory. It is more helpful especially in case-oriented studies that aim at providing a more informed understanding of theory.

Justification

According to Saunders et al. (2019), abductive reasoning is typical of business research in which theory and empirics mutually inform each other (p.156). In the literature, theories such as

stakeholder theory, RBV approach, and the triple bottom-line were pointed. The study will explore these mechanisms to refute or prove these mechanisms using the practices and performance indicators recorded by Unilever. The concept of abduction allows the transition between the already available theory and the traces of empirical evidence in order to build context-specific explanations, which are consistent with critical realism.

Alternatives considered

Pure deduction approach to theory development was considered but was not the most appropriate option since the secondary data which is available cannot be used to test causal hypotheses through controlled experiments (Proudfoot, 2022, p.3). Pure induction exposes the study to the risk of losing contact with the traditional strategic theories.

Strengths /weaknesses

Abduction is helpful in developing and explaining theories that need to be well-documented to prevent improvised interpretations. The audit trail of analytic decisions will be maintained in the study and specific coding schemes will be used to minimize interpretive drift.

Methodological choice

The methodology is majorly a mixed-method with qualitative data and selective quantitative secondary analysis. Practically, the main approach will be a case study analysis of qualitative data, along with a descriptive quantitative analysis of secondary numerical data such as sales trends, market share proxies, cost ratios, and the number of certifications. The study majorly focuses on non-numerical interpretive data, whereas the quantitative analysis is intended to be performed using preexisting numerical secondary data.

Justification

While the goal of the study is to discover the mechanisms of transforming CSR into competitive advantage, contextual, processual evidence from reports, policy documents, third-party evaluations, press releases, and NGO estimates are mostly qualitative in their analysis. But in order to tie qualitative interpretation to visible results, additional quantitative validation ensure triangulation.

Alternatives considered

A comprehensive quantitative study like econometric modelling inhibits access to more granular causal information and the challenge of accessing company's internal reports (Ahmed et al., 2024, p.16). An all-qualitative approach would be justifiable, yet without the cross-checks in numbers, claims regarding the competitive results would be weak.

Strengths/weaknesses

The ability of a mixed method to offer triangulation makes it suitable for this type of study. However, given a that the data is collected from secondary data, establishing an accurate causality depends on the quality of secondary data.

Research Strategy

Secondary data based on a single-case study of Unilever is used, and covers various areas of analysis, including product lines, CSR initiatives, and brand performance. A single-case embedded design involves studying an organization but within multiple subunits as a source of comparative knowledge (Mills et al., 2010). The archival research relies on available documents and datasets to construct evidence.

Justification

The case study approach will allow tracing the processes, organizational capabilities, and contextual moderators in a more in-depth manner. Enhancing the comparability between internal and analytical generalizability by focusing on multiple subunits like sustainable sourcing in different product divisions and packaging innovation across markets. Secondary research is more scalable as it eliminates the need to collect primary data and is a common practice in case research where the direct access to internal sources of information is restricted.

Alternatives evaluated

Multi-case design such as comparing Unilever with peers would enhance the level of external validity, but it would weaken the depth and would involve similar secondary data across the firms and these data might not be consistent. The pure archival cross-sectional study was viewed. However, it would not be able to encompass the organizational process or context adequately.

Strengths/weaknesses

The case study approach allows thick description and tracing mechanisms but has a restricted scope of generalizing statistically. In response to this, the research will be very clear of contextual boundaries and will talk about transferability instead of making a universal generalization.

Time horizon

The study is cross-sectional as it incorporates time-series secondary indicators. The cross-sectional research is one which collects data at a specific moment, although in this case, the study will utilize existing multi-year documents to follow the trends over time.

Justification

The dissertation time frame will not allow new longitudinal data to be collected; however, secondary data will support trend analysis to show some temporal relationship. The longitudinal checks provided by the cross-sectional framing in the context of feasibility and the depth of analysis. Saunders et al. (2019, p.130) recognize that mixed time horizons are usually applied when a researcher works with secondary longitudinal data as a part of an eventual cross-sectional research design.

Alternatives considered

Although a purely cross-sectional study was considered, it may only see a narrow range of time dynamics of initiatives implementation. The mix of cross-sectional and longitudinal elements allows making some temporal inferences without overstating causality.

Strengths/weaknesses

The approach allows an examination of how things have changed in the data over time. Nevertheless, the confounders across years cannot be controlled, given that secondary data is being used.

Data collection procedures and techniques

The study will be conducted in a systematic way to gather secondary data in the following categories:

1. Corporate reports: Unilever annual reports, ESG reports, Unilever Sustainable Living Plan (USLP) reports, investor presentations, and product/brand webpages.
2. Third-party sustainability indices: Carbon disclosure reporting, Global Reporting Initiative (GRI) reports, Bloomberg ESG snapshots, etc.
3. Market/ industry data: Euromonitor, company financial analyst reports.
4. Peer-reviewed articles through Web of Science, ScienceDirect, Scopus.
5. Financial press: The Economist, Reuters, Financial Times, trade journals in the industry.

Search process and keywords

According to Aguinis et al. (2024), transparency of search and selection is crucial in ensuring reproducibility (p.4). The search will target relevant sources published between 2021 and 2025, peer-reviewed, available in English, and relevant to Unilever. An example of search string is as indicated below:

“Unilever AND (sustainable living plan or sustainability or CSR or ESG) AND (packaging or sourcing or supply chain) AND competitive advantage (Cost saving OR brand equity OR consumer reaction OR Greenwashing).”

Data analysis techniques/procedures

Qualitative analysis

Thematic content analysis and directed content analysis of documents will be conducted based on a priori codes, including: (1) type of mechanism (product differentiation, cost efficiency, reputation, innovation capacity), (2) aspects of implementation (governance, engagement of suppliers, certification), and (3) moderating factors (consumer awareness, market regulation). The process of coding will be conducted in excel to establish the frequency of codes and their co-occurrence.

Quantitative/secondary numerical analysis

Descriptive analysis of numerical secondary data such as sales figures at product/segment level, market share according to sources like Euromonitor, cost ratios provided in financial statements, etc., will be performed. Analysis methods will be in form of trend analysis, ratio analysis (operating margin, gross margin), and bare before/after comparisons on timelines of the initiatives (e.g. packaging redesign year vs. sales growth).

Reliability, validity, and trustworthiness

By comparing the qualitative results with the numerical indicators, the study will be able to triangulate and enhance causal inference which are consistency in document narratives, third party assessments, and observed market measures will contribute to the confidence in the suggested mechanism chains. An ultimate output of analysis will be a series of mechanism models (logic chains) that determine the relationship between particular CSR initiatives and competitive outcomes under what conditions.

Access and ethical considerations

Ethics

The secondary data utilization reduces the risk of human subjects. However, ethical issues related to the copyright issues, the privacy of proprietary datasets, and appropriate attribution will be considered (Pina et al., 2024, p.498). In the case of proprietary market data, the rights of licensing will be examined and only aggregated results will be used. Every source will be cited according to the university-approved standards. In case the university needs ethical clearance on the usage of proprietary or sensitive archival materials, the research will seek the clearance and will include them as an appendix. Ethics form will be signed and attached to the dissertation (Shown in Appendix A).

Access

There is a great amount of corporate and regulator documents that are accessible by the public. Proprietary data will be retrieved through university subscriptions or licensed vendors and in the case of refusal, other public pointers will be employed. Limitations to access to data will be reported openly.

Limitations and mitigation measures

Limitations

Access to secondary data presents a potential hinderance to causal evidence, including the potential of missing data, not having sufficient data across markets, and corporate bias in self-reported sustainability data.

Mitigation

These limitations will be mitigated through triangulation using independent sources like NGO reports, third-party indices, and regulator findings to confirm the corporate claims. The observed relationships will be interpreted with theory.

Chapter 4: Findings

Introduction

This chapter presents the results of the undertaken research on the connection between Corporate Social Responsibility (CSR) and competitive advantage using Unilever as the case study. It is based on secondary data in the form of corporate sustainability reports, academic case studies and industry analyses to assess the extent to which Unilever's CSR strategies have influenced its positioning and strategic performance in the market. This chapter will shed some light on how sustainability practices have become part of Unilever's strategic framework, as well as how the practices have helped Unilever to differentiate its brand, achieve cost effectiveness, and secure stakeholder confidence. This will be proven by concentrating on Unilever's flagship initiatives, its Unilever Sustainable Living Plan (USLP) and the Unilever Compass.

Overview of CSR Practices at Unilever

Unilever's business approach to Corporate Social Responsibility (CSR) represents a long-term strategic plan of embedding sustainability into its business model. The core aspect of this approach is the Unilever Sustainable Living Plan (USLP) that was launched in 2010 and had an

ambitious goal of decoupling the company growth from its environmental impact and boosting its positive social impact (Amat, 2024). The strategy was aimed at improving the health and well-being of over a billion people, cut its products' footprint by over 50 percent and build stronger livelihoods in its global business. Over a decade, these activities saw Unilever become a top company in regard to sustainable business, and CSR became the hallmark of its competitive strategy (Unilever, 2021).

The tangible results of the USLP support the fact that Unilever can successfully integrate sustainability in its operations. The company had reached more than 1.3 billion individuals with health and hygiene programs by the year 2020, decreased CO2 energy emissions by 75 percent, and had 92 per cent sustainable sourcing of priority crops (Unilever, 2021). On the same note, every factory achieved the zero waste-to-landfill rate, which is a positive outcome of the waste management plan at Unilever (Amat, 2024). These achievements indicate that efficiency and cost reduction were coupled with environmental and social goals, which brought more than 1 billion Euros in savings by means of better resource utilisation. Unilever (2021) stated that this two fold advantage of reduced cost of operations and improved brand equity cemented the idea of CSR as financial and reputational performance.

Nevertheless, despite these successes, Unilever has not been without criticism in its CSR journey. Transparency and accountability in reporting sustainability progress have been an issue of concern raised by observers, especially the necessity to have third-party verification to increase the credibility (Amat, 2024). Furthermore, the continued use of single use plastics and the environmental effects of some of its product lines, including high sugar product lines, have raised questions about the genuineness of the sustainability of Unilever. These strains are pointers of the broader problem of profit making and good environmental care that Unilever

continues to balance through the prism of its successor program the Unilever Compass, that was launched to build and expand the scope of the USLP (Unilever, 2021).

It has several major pillars in the Unilever CSR strategy which can be used to discuss the sustainability agenda: health and well-being, sustainable sourcing, fairness at work, diversity and inclusion, environmental impact reduction, and community engagement (Unilever, 2021). All these pillars are linked to quantifiable goals that correspond to the global sustainability models. As an example, the Framework of Fair Compensation used by the company secures every employee a living wage, which has a direct impact on social equity among employees (Unilever, 2021). In the meantime, its sustainable sourcing policies, which cover 92% of its main crops by 2020, indicate a strong desire and dedication to ethical supply chain management, which helps to reduce risks and strengthen the confidence of stakeholders (Amat, 2024).

International sustainability frameworks and standards are also largely influential on the CSR practices at Unilever. The company reports and strategy are aligned to the Global Reporting Initiative (GRI) and the United Nations Sustainable Development Goals (SDGs), and this gives the company the opportunity to disclose its information in a transparent and comparable manner (Fonseca et al., 2023). Indicatively, the firm health and hygiene programs are covered by SDG 3 (Good Health and Well-being) whereas its gender parity programs are covered by SDG 5 (Gender Equality). Moreover, Unilever has a strong interest in maintaining a consistent environmental policy and taking targeted environmental action supported by data streams, which can be traced through the use of the ISO 14001 Environmental Management Standards and the Science-Based Targets Initiative (SBTi). According to Fonseca et al. (2023), these frameworks not only standardize the implementation of CSR, but also enhance corporate accountability and make CSR a strategic resource, and not a peripheral activity.

Theoretically, the CSR of Unilever is based on the Stakeholder Theory and Resource-Based View (RBV) of competitive advantage. According to the Stakeholder Theory, companies will perform well when they meet the needs of various stakeholders' groups: consumers, employees, suppliers, and communities (Fonseca et al., 2023). Unilever achieves this by means of its interaction with suppliers, using the Responsible Sourcing Policy, which ensures that 83 percent of its purchasing is aligned with human rights and labor rights (Unilever, 2021). In the meantime, the RBV assumes that the intangible assets like reputation, culture, and innovation may provide sustainable benefits (Kandpal et al., 2024). Using CSR as a core element of brand building, Unilever makes sustainability a distinctive internal competence, driving innovation, recruiting and retaining the best, and establishing collaborations with governments and non-governmental organizations (Amat, 2024).

The leadership can also be observed in a comparative analysis of the fast-moving consumer goods (FMCG) industry where Unilever can be regarded as a global leader. Though other competitors are also adopting sustainability approach, none has adopted it in as broad and integrated a manner as Unilever. As an example, its gender inclusion target: 43% female leaders by 2020 are above the industry average, and its comprehensive reporting frameworks are the best standards of CSR transparency (Unilever, 2021). The adaptive capacity of the firm in responding to the emerging social issues can also be assessed by this aspect of the company where it is engaged in the development of communities, particularly during the COVID-19 pandemic.

In summary, the Unilever CSR practices may be considered as the strategic approach of sustainability and competitiveness. The company has shown that responsible business can be a source of growth, brand equity and industry standards through initiatives such as the USLP and its successor, the Unilever Compass. Although its implementation is criticised as being too

complicated to maintain on a larger scale, the steady stream of enhancements to its activities, the inclusivity of its stakeholders, and its conformity to the international systems puts Unilever in a position of exemplifying strategic CSR in the 21st century.

CSR Goal	Indicator	Outcome	Source
Health & Hygiene	People reached	1.3 billion	Unilever (2021)
Environmental Impact	CO ₂ emissions (since 2008)	75% reduction	Unilever (2021)
Waste	Factory waste to landfill	0% (achieved 2019)	Amat (2024)
Gender Equity	Women in leadership	43% by 2020	Unilever (2021)

Summary of CSR Achievements under the Unilever Sustainable Living Plan

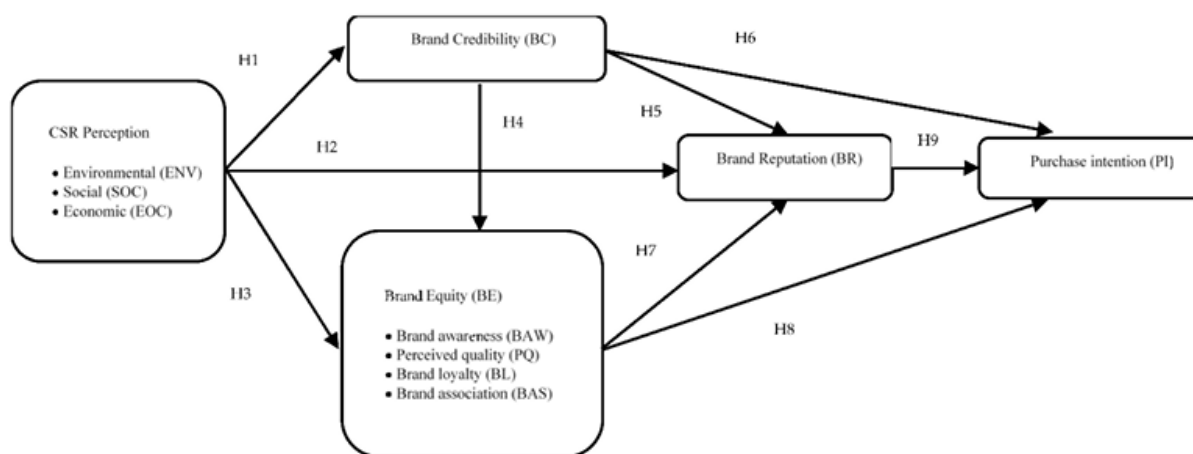
Thematic Findings: CSR and Competitive Advantage

The theme findings on the connection between Corporate Social Responsibility (CSR) and competitive advantage are discussed based on the review of the CSR strategies and relevant scholarly resources of Unilever. The results are grouped into six broad themes that show how CSR affects the brand equity of Unilever, its efficiency in operations, innovation, and competitiveness in the long run.

Theme 1: CSR Communication and Brand Equity.

Successful CSR communication was revealed as one of the key forces of the Unilever competitive edge via brand equity, credibility, and consumer trust. As noted in the annual report (2024) of Unilever, the company has continued to demonstrate the sustainability success through transparent reporting of its carbon emission reduction, product safety, and ethical marketing benefits that boosts consumer trust and brand loyalty. The ethical nature of the advertising practiced by the company is demonstrated by the fact that the company complies with principles such as Responsible Marketing to Children, and this behavior supports the image of a family friendly and responsible brand.

Wang et al. (2021) concluded that CSR perceptions have a direct influence on brand equity (BE), brand credibility (BC), and purchase intentions (PI). According to their findings, CSR reporting transparency is a market signal that differentiates responsible companies from their competitors. This justifies the method used by Unilever, which is open CSR communications backed by audits and external validation to create trust and brand loyalty.



Research framework (Wang et al., 2021)

The model of two-way communication achieved by engaging over 3 million consumers every year via social media and feedback platforms serves as a unique approach by Unilever, as it enhances brand image and retention of customers (Unilever, 2024). The company creates an impression of authenticity by its timely response to consumer feedback, which is important in maintaining competitive advantage in flooded consumer markets.

Together, these findings illustrate that CSR communication is not merely an ethical obligation but a strategic instrument that fortifies Unilever's brand reputation and consumer loyalty, thus establishing a defensible market position.

Theme 2: Operational Efficiency as a result of CSR.

The implementation of sustainability into the Unilever operation has brought about quantifiable efficiency benefits with the ethical accountability and financial soundness. The efforts of the company, including reducing water consumption by half by 2025 and zero waste to landfill are an indication of a systematic approach to CSR that also helps to minimize operational costs (Unilever, 2024).

According to Wang et al. (2021), CSR activities have the potential to increase operational efficiency through the reduction of waste, process streamlining, and the resilience of the supply chain. On the same note, Unilever Sustainable Agriculture Code guarantees that suppliers embrace practices that are environmentally friendly, which reduce risks of raw material, and price volatility.

McCall (2024) strengthens this connection by noting that in corporations, which interact with the stakeholders in a way of sustainability, resource coordination and cost optimization are

enhanced. As an example, however, the collaboration between Unilever and farmers not only assists the farmers to live a sustainable life but also assists in stabilizing the supply of Agricultural inputs hence minimizing the procurement risks.

In effect, CSR has become an operating lever to Unilever in converting sustainability objectives into measurable business results like cost reductions, decreased risks and increased production efficiencies.

Theme 3: Inspirational CSR and Aspects of Positioning.

CSR at Unilever has transformed to a source of innovation, and it has transformed product design and the market strategy. The fact that the company comes up with environment-friendly brands, including Love Beauty and Planet, shows that CSR spurs creativity based on the changing tastes of consumers. Unilever combines profitability and sustainability through its innovations in biodegradable packaging and the line of plant-based products.

According to Unilever (2024), CSR based innovation in its research and development departments has been resulting in new sources of revenue and in competitive markets. Similarly, Wang et al. (2021) discovered that the engagement in CSR often triggers the product innovations that will make a brand stand out and keeping abreast with the current sustainability patterns.

This synergy is also strengthened by digital transformation. Through e-commerce and digital storytelling, Unilever markets its CSR efforts to environmentally conscious consumers all around the world, and this increases the reach and market share. Such technological and ethical innovations make the company a leader with a vision in the entire world of consumer goods. This theme underscores that Unilever's sustainability focused innovations are not peripheral but integral to its competitive strategy, merging moral imperatives with strategic market positioning.

Theme 4: CSR and Stakeholder Engagement.

Another way CSR enhances the competitive edge of Unilever is the improved relationship with stakeholders. McCall (2024) highlights that when stakeholders, including employees and investors, or local communities, are involved they will create mutual trust and legitimacy. The Unilever experience involving cooperations with NGOs, community organizations, and suppliers shows that CSR allows adjusting stakeholder relations into strategic partnerships.

On the inside, CSR activities foster a favorable organizational culture and raise the level of employee engagement. According to McCall (2024), the workers of CSR-driven organizations work more motivated, because they associate with the social values of the organization. This observation is reinforced by the fact that Unilever has embraced the principles of diversity, inclusion and wellbeing since it cultivates a team that identifies with the sustainability spirit of the enterprise. On the outside, CSR practice enhances relations with investors. Wang et al. (2021) argue that CSR is becoming a risk management proxy and long-term profitability, and CSR aligned companies are becoming more appealing to investment capitals.

In summary, Unilever's CSR practices extend beyond social good, they embed trust, strengthen relationships, and amplify the firm's resilience through an engaged ecosystem of stakeholders.

Theme 5: CSR Strategic Alignment with Corporate Objectives.

This theme is in the strategic vision of Unilever in its Unilever Compass which operationalises the concept of sustainability as a source of business development. CSR is not a subtopic but a part of the global objectives of the company, including climate action to social equity (Unilever, 2024). McCall (2024) defines this alignment as a feature of mature CSR strategy, in which social responsibility becomes an internalised performance measure and/or decision making. In the case of Unilever, this alignment would make sure that the sustainability objectives are converted into business value that is both profitable and purposeful.

The alignment also indicates responsiveness to the global trends of sustainability including the UN Sustainable Development Goals (SDGs). By its sustainability activities, Unilever presents itself as a corporate participant in the global solutions hence increasing its legitimacy within the international markets.

Strategic Objective (Unilever Compass)	CSR Initiative	Business Outcome
Sustainable growth	Sustainable Living Plan	Increased profitability with reduced footprint
Stakeholder inclusion	Supplier partnerships & fair practices	Enhanced collaboration and trust
Innovation leadership	Sustainable product development	Competitive differentiation

Climate action	Renewable energy and emissions reduction	Regulatory compliance and cost savings
----------------	--	--

CSR Alignment with Strategic Objectives

Summary of Thematic Findings

Collectively, the findings demonstrate that Unilever's CSR strategy yields multidimensional competitive advantages. Table 4.5 summarizes the thematic synthesis.

Theme	Competitive Contribution
CSR Communication and Brand Equity	Strengthens brand trust, equity, and market share
CSR-Driven Operational Efficiency	Reduces costs, improves sustainability, and enhances productivity
CSR-Driven Innovation	Fosters new product development and differentiation
CSR and Stakeholder Engagement	Enhances trust, loyalty, and collaboration
Strategic Alignment of CSR	Ensures sustainability integration and financial performance

Summary of CSR Themes and Competitive Contributions

The thematic analysis shows that CSR at Unilever goes beyond philanthropy. It is a strategic platform that supports competitiveness in many levels. Unilever is able to improve its brand reputation and ensure the long-term sustainability in the global markets by linking CSR communication, innovation, and engagement of its stakeholders to its strategic goals. The results are in line with scholarly claims that Wang et al. (2021) and McCall (2024) come up with which assert that CSR may produce both social value and sustainable competitive advantage when it is built into an organization.

Comparative Insights

This part will offer a comparative study on the association between the Corporate Social Responsibility (CSR) practices and organizational performance, based on the empirical evidence and the case study of Unilever. The analysis has pointed out key dimensions such as brand reputation, operational efficiency, stakeholder engagement, and innovation, illustrating how the CSR strategy implemented by Unilever can be extended upon and aligned with the general theoretical and practical results found in the existing CSR literature.

Empirical studies emphasise the role of effective CSR communication in strengthening brand credibility, reputation, and purchase intentions (Wang et al., 2021). Equally, the 2024 annual report by Unilever reveals that sustainability performance and ethics in client marketing efforts have enhanced brand confidence and brand loyalty (Unilever, 2024). Although Wang et al. (2021) highlight the role of CSR in consumer perceptions involving signaling in order to minimize uncertainty, Unilever operationalizes the concept of signaling by integrating CSR into consumer interaction and responsible marketing approaches. These two findings have been

brought together to the belief that transparency as a result of CSR is a pillar of brand differentiation and retention of customers.

More so, operational efficiency comes out as a common consequence of CSR implementation. According to McCall (2024), CSR is viewed as the factor that contributes to a reduction of costs due to sustainable sourcing and energy efficiency, which is also reflected in the achievements reported by Unilever of a 30-percent decrease in energy use since 2008 and its commitment toward zero waste-to-landfill goals (Unilever, 2024). This correspondence shows that CSR does not only improve corporate image but it also leads to immediate boost of profits through efficiency.

On the same note, the internal influence of CSR, particularly in terms of staff involvement, has been well reported. McCall (2024) argues that CSR-oriented workplaces are motivating and retaining. This dynamic is reflected in Unilever in the diversity, equity, and inclusion emphasis, and its sustainability driven purpose that creates a motivated workforce that shares the ethical position of the company. This alignment adds to the fact that Wang et al. (2021) argue that CSR-infused corporate identity leads to the increased brand equity due to the internal commitment and external trust it evokes.

The combination of the theory and practice highlights that CSR is a reputational and strategic asset. Wang et al. (2021) view CSR as a competitive differentiation process based on credibility and emotional attachment. The programs organized by Unilever, including recyclable packaging, innovativeness of plant-based products, and openness of communication with the consumer, turn this theoretical knowledge into practical corporate behavior. Such initiatives, in addition to improving the social legitimacy of Unilever, are also based on the trends of global sustainability, strengthening its strategic position in the competitive market (Unilever, 2024).

To sum up, the comparative insights indicate a high association between the academic theory and the corporate practice of Unilever. CSR is a developing concept that creates the linkage between ethical conduct and operational, reputational, and strategic performance. The case study of Unilever supports the theoretical hypothesis that the sustainability created through CSR can have both social and capital returns that will diversify CSR as a crucial factor of corporate strength in the changing global market.

Chapter 5: Analysis of results and discussion

The study aimed at investigating the role of Corporate Social Responsibility (CSR) in the competitive advantage of Unilever. The results of Chapter 4 prove that the CSR initiatives used by Unilever, especially those of the Unilever Sustainable Living Plan (USLP), are strategic tools of increasing the performance of the operations and the brand image, as well as stakeholder trust (Amat, 2024; Unilever, 2021). The paper thus provides a positive response to the research question: CSR plays a vital role in enhancing the competitive advantage of Unilever through the incorporation of sustainability into its business model, thus, creating a strong sense of innovation, consumer loyalty and cost effectiveness.

The findings indicate that the Unilever leadership in sustainability-based innovation has made it a leader in the industry. Its sustainable living brands achieve 46% higher than the company average and it shows that there is real business results based on ethical practices and environmental stewardship (Amat, 2024). In this regard, CSR does not just represent a

reputational instrument but a strategic distinction, which drives growth and resilience in a competitive global market.

The findings are quite consistent with the existing theories explaining CSR as a generation of shared value (Porter & Kramer, 2011) and a generator of sustainable competitive advantage (Barney, 1991). The empirical findings of the study can be used to argue the idea that companies that have made CSR part of their strategic management perform better compared to those that perceive it as an additional measure. An example of this is that Unilever has continued to invest in sustainable sourcing and ethical employment, which is one of the Pyramid of CSR which focuses on incorporating economic, legal, ethical, and philanthropic roles (Carroll, 1999).

In addition, the results contribute to the existing literature as they proved that the effect of CSR goes beyond the short-term material benefits and affects the organizational culture, involvement of stakeholders, and long-term flexibility. Researchers like Wang et al. (2021) point out that the sustainability-oriented firms are more closely aligned with the ability to foresee regulatory modifications and market changes within the boundaries of the scope of observation, and it can be noted that Unilever shifted to the Unilever Compass and abandoned the USLP model.

To sum up, this chapter confirms that the CSR framework of Unilever creates quantifiable strategic benefits and complies with major academic models of sustainability and competitive positioning. The discussion supports the idea that CSR, when implemented throughout the operations, may result in having a long-term value both to society and to shareholders. However, the constraints found justify the further empirical investigation of the issue, particularly, the primary research, that would enhance the knowledge of the internal mechanism of CSR functioning in global companies.

Conclusion

The aim of this dissertation was to investigate the role of Corporate Social Responsibility (CSR) in the competitive edge of Unilever as based on secondary literature and academic views. The results have shown that the long-term sustainability framework of Unilever, especially the Unilever Sustainable Living Plan (USLP) and the subsequent Unilever Compass have been able to incorporate ethical, environmental, and social objectives into their business activities.

The findings displayed a number of significant findings. First, the sustainability focused innovations of Unilever, including waste management, green sourcing, and others, have not only allowed the company to cut environmental effects but also lowered its operational expenses and enhanced the brand image (Amat, 2024; Unilever, 2021). Secondly, CSR programs like living wage, employee wellbeing and gender equity objectives have increased employee engagement and retention which strengthens internal competitiveness. Thirdly, visible commitments to social good have reinforced consumer trust and loyalty and the sustainable living brands have performed better than the company average by 46%.

Although Unilever still has a problem to overcome, especially the decrease in plastic dependency and transparent supply chains, the evidence confirms that CSR may be used by the company as a strategic tool to maintain leadership in the market. Moreover, the research was done on Unilever specifically, which limits the external applicability of the study in other industries or companies with varying resources and CSR agenda. Further studies may combine both primary qualitative information e.g. interviews with employees, consumers and supply chain partners to enhance the understanding of the practical implementation of CSR. Better

patterns between CSR maturity and competitive performance could also be discovered through cross-company comparative studies.

The study has an academic contribution as it strengthens and extends the theoretical connection between CSR and competitive advantage. The results support the idea of the Creating Shared Value that is presented by Porter and Kramer (2011) to show that profitability and ethical responsibility are not mutually exclusive but interdependent. It also affirms the Pyramid of CSR developed by Carroll (1999) by demonstrating how Unilever strikes a balance between the economic and ethical demands by using integrated sustainability approaches.

Additionally, the paper contributes up to date empirical data to the resource-based perspective (RBV) of competitive advantage (Barney, 1991) to reveal the manner in which CSR initiatives can be valuable, scarce, and unique resources to maintain market leadership. Through an evaluation of how the CSR model at Unilever has been adopted in the last 10 years, this study demonstrates how strategic alignment between sustainability and corporate purpose creates a long-term flexibility and confidence among stakeholders. Finally, this research highlights how CSR, when practiced truly becomes more than a compliance requirement, and becomes more of a strategic asset, one that obtains competitive advantage as well as corporate legitimacy within a fast-evolving global economy.

References

- Agudelo, M. a. L., Jóhannsdóttir, L., & Davídsdóttir, B. (2019). A literature review of the history and evolution of corporate social responsibility. *International Journal of Corporate Social Responsibility*, 4(1). <https://doi.org/10.1186/s40991-018-0039-y>
- Aguinis, H., Li, Z. A., & Foo, M. D. (2024). The research transparency index. *The Leadership Quarterly*, 35(4), 101809. <https://doi.org/10.1016/j.leaqua.2024.101809>
- Ahmed, A., Pereira, L., & Jane, K. (2024). Mixed methods research: Combining both qualitative and quantitative approaches. en. In: ResearchGate (Sept. 2024), 1-10.
- Amat, O. (2024). *Case study: Unilever's Sustainable Living Plan (USLP)*. https://www.bsm.upf.edu/documents/2024-case-study-unilever.pdf?utm_source
- Awa, H. O., Etim, W., & Ogbonda, E. (2024). Stakeholders, stakeholder theory and Corporate Social Responsibility (CSR). *International Journal of Corporate Social Responsibility*, 9(1). <https://doi.org/10.1186/s40991-024-00094-y>
- Fonseca, L., Carvalho, F., & Santos, G. (2023). Strategic CSR: Framework for sustainability through management systems standards—Implementing and disclosing sustainable development goals and results. *Sustainability*, 15(15), 11904. <https://www.mdpi.com/2071-1050/15/15/11904>
- Ghobadi, A. (2024, August 22). *Cracking the code: Strategy demystified through the resource-based view*. Medium. <https://medium.com/@amirghobadi/cracking-the-code-strategy-demystified-through-the-resource-based-view-cac8b33a9014>

- Hollweck, T. (2015). Robert K. Yin. (2014). Case Study Research Design and Methods (5th ed.). *Canadian Journal of Program Evaluation*, 30(1), 108–110. <https://doi.org/10.3138/cjpe.30.1.108>
- Hu, Y., & Zeng, Y. (2024). Achieving sustainable operations: challenges, countermeasures, and the case of Unilever. *SHS Web of Conferences*, 181, 01036. <https://doi.org/10.1051/shsconf/202418101036>
- Hussain, Y., Abbass, K., Usman, M., Rehan, M., & Asif, M. (2022). Exploring the mediating role of environmental strategy, green innovations, and transformational leadership: the impact of corporate social responsibility on environmental performance. *Environmental Science and Pollution Research*, 29(51), 76864–76880. <https://doi.org/10.1007/s11356-022-20922-7>
- Kandpal, V., Jaswal, A., Santibanez Gonzalez, E. D., & Agarwal, N. (2024). Corporate social responsibility (CSR) and ESG reporting: redefining business in the twenty-first century. In *Sustainable energy transition: Circular economy and sustainable financing for environmental, social and governance (ESG) practices* (pp. 239-272). Cham: Springer Nature Switzerland. <https://doi.org/10.21924/chss.1.2.2021.19>
- Lawani, A. (2020). Critical realism: what you should know and how to apply it. *Qualitative Research Journal*, 21(3), 320–333. <https://doi.org/10.1108/qrj-08-2020-0101>
- Lee, S., & Jeong, G. (2022). The Effect of Corporate Social Responsibility compatibility and authenticity on brand trust and corporate sustainability management: for Korean Cosmetics companies. *Frontiers in Psychology*, 13. <https://doi.org/10.3389/fpsyg.2022.895823>

- Liang, Y., Lee, M. J., & Jung, J. S. (2022). Dynamic capabilities and an ESG strategy for sustainable management performance. *Frontiers in Psychology*, 13. <https://doi.org/10.3389/fpsyg.2022.887776>
- McCall, A. (2024). *The strategic use of corporate social responsibility (CSR) for competitive advantage and stakeholder engagement*. https://www.researchgate.net/profile/Andrei-Mccall-2/publication/386376041_The_Strategic_Use_of_Corporate_Social_Responsibility_CSR_for_Competitive_Advantage_and_Stakeholder_Engagement/links/674f27dea7fbc259f1a4423/The-Strategic-Use-of-Corporate-Social-Responsibility-CSR-for-Competitive-Advantage-and-Stakeholder-Engagement.pdf
- Pina, E., Ramos, J., Jorge, H., Váz, P., Silva, J., Wanzeller, C., Abbasi, M., & Martins, P. (2024). Data privacy and ethical considerations in database management. *Journal of Cybersecurity and Privacy*, 4(3), 494–517. <https://doi.org/10.3390/jcp4030024>
- Porter, M. E., & Kramer, M. R. (2006). Strategy and Society: The link between competitive advantage and corporate social responsibility. In *Harvard Business Review* (No. 0258–0543). Harvard Business Review. Retrieved June 9, 2025, from https://www.fsg.org/wp-content/uploads/2021/08/Strategy_and_Society.pdf
- Proudfoot, K. (2022). Inductive/Deductive hybrid thematic analysis in mixed methods research. *Journal of Mixed Methods Research*, 17(3), 308–326. <https://doi.org/10.1177/15586898221126816>
- Saunders, M.N.K., Lewis, P. and Thornhill, A. (2019) Research Methods for Business Students. 8th Edition, Pearson, New York.

https://www.researchgate.net/publication/330760964_Research_Methods_for_Business_Students_Chapter_4_Understanding_research_philosophy_and_approaches_to_theory_development

Single-Case designs. (2010). *Encyclopedia of Case Study Research*.
<https://doi.org/10.4135/9781412957397.n320>

Unilever. (2021, March). *Unilever Sustainable Living Plan 2010 to 2020 summary of 10 Years' progress*. www.unilever.com.
<https://www.unilever.com/files/92ui5egz/production/16cb778e4d31b81509dc5937001559f1f5c863ab.pdf>

Unilever. (2024). *Unilever-annual-report-and-accounts-2024.pdf*. www.unilever.com.
<https://www.unilever.com/files/unilever-annual-report-and-accounts-2024.pdf>

Wang, S., Liao, Y. K., Wu, W. Y., & Le, K. B. H. (2021). The role of corporate social responsibility perceptions in brand equity, brand credibility, brand reputation, and purchase intentions. *Sustainability*, 13(21), 11975. <https://www.mdpi.com/2071-1050/13/21/11975>

Xuetong, W., Hussain, M., Rasool, S. F., & Mohelska, H. (2023). Impact of corporate social responsibility on sustainable competitive advantages: The mediating role of corporate reputation. *Environmental Science and Pollution Research*, 31(34), 46207–46220.
<https://doi.org/10.1007/s11356-023-28192-7>


Zaborek, P., & Mabrouk, A. K. (2025). The Role of Social and Environmental CSR in Shaping Purchase Intentions: Experimental Evidence from the Cosmetics Market. *Sustainability*, 17(5), 1792. <https://doi.org/10.3390/su17051792>

Appendix

Signed Ethics Form

Ethical Considerations	YES	NO
Will your research involve interviewing or surveying individuals, groups or organisations?		<input type="checkbox"/>
Will your research involve the administration of a questionnaire?		<input type="checkbox"/>
Will your research involve the observation of human behaviour?		<input type="checkbox"/>
Will your research involve the gathering of information about human beings (and organisations) through interfering in normal physiological and/or psychological processes?		
Will your research involve researching <u>and</u> identifying specific illegal activities <i>that are previously unknown to the authorities</i> (such as the police)?		<input type="checkbox"/>
Will your research involve visiting pornographic websites or ones that might be associated with radicalisation or terrorist/extremist organisations or groups		<input type="checkbox"/>
Will your research involve re-use of primary data originally related to any of the research activities mentioned above?		

If you answered **NO** to **ALL** questions, ethical approval is not required. Please now sign this form and pass to your supervisor **with your research proposal- then once signed proceed to NEXT STEPS below** (if you have ticked 'yes' to one or more question also see NEXT STEPS below)

I declare that I have answered 'NO' to all above questions. As such, the research that I will undertake does not require ethical approval.			
I understand that should my project brief change in such a way that I would answer 'YES' to any of the above questions, then I must seek ethical approval before undertaking any data collection.			
Signature of Applicant:	SANDESH BHATTARAI	Date:	14 May 2025
I declare that the research student named above will be working under my supervision and that the work that he or she will undertake does not require ethical approval.			
Signature of Supervisor (If known, otherwise Module/Programme Leader):		Date:	04/09/2025