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CORPORATE SOCIAL RESPONSIBILITY AND BRAND IDENTITY INTEGRATION IN MULTINATIONAL CONTEXTS

ІНТЕГРАЦІЯ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ ТА ІДЕНТИЧНОСТІ БРЕНДУ В БАГАТОНАЦІОНАЛЬНОМУ КОНТЕКСТІ

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The present article explores how corporate social responsibility (CSR) functions as a strategic component of corporate brand identity (CBI) in multinational enterprises (MNEs). The study adopts a conceptual methodology grounded in interdisciplinary analysis, combining perspectives from branding, organizational theory, and international business. A three-dimensional framework is proposed, integrating stakeholder engagement, institutional alignment, and network co-enactment across value chains. Special attention is given to how those pillars interact in multinational environments and contribute to building both internal coherence and external legitimacy. The article offers practical value by providing a strategic framework for CSR-based brand identity management in complex global environments.

Keywords: corporate brand identity, corporate social responsibility, multinational enterprises, stakeholder engagement, institutional alignment, business networks, strategic branding.

У даній статті автор досліджує роль корпоративної соціальної відповідальності (КСВ) як стратегічного чинника формування корпоративної ідентичності бренду багатонаціональних підприємств. Актуальність теми зумовлена зростаючим очікуванням суспільства щодо активної участі компаній у вирішенні соціальних, етичних та екологічних викликів сучасного глобалізованого світу, що супроводжується необхідністю переосмислення корпоративної ідентичності як репрезентації не лише економічної, але й культурної та моральної позиції бізнесу. У цьому контексті КСВ розглядається не як допоміжний інструмент маркетингових комунікацій, а як невід'ємна складова ціннісного серця компанії, яка визначає характер її взаємодії із зовнішніми та внутрішніми стейкхолдерами у різних інституційних середовищах. Методологічно дослідження побудоване на концептуальному аналізі з опорою на міждисциплінарний підхід, що поєднує міжнародний бізнес, стратегічний менеджмент, організаційну теорію, брендинг і маркетинг. У роботі застосовано методи логічного узагальнення, контекстуальної інтерпретації понять, аналітичного моделювання та інтегративного осмислення ключових взаємозв'язків між КСВ та ідентичністю бренду. Результатом стало формування авторської концептуальної моделі, що поєднує три ключові складові: інтеграцію стейкхолдерів, інституційну узгодженість та мережеву взаємодію в межах ціннісного ланцюга. Такий підхід дозволяє обґрунтувати, як саме КСВ може бути стратегічно вбудованою у процеси формування і трансформації брендової ідентичності багатонаціональних компаній, адаптуючись до локальних контекстів, а також сприяючи формуванню довготривалих партнерських зв'язків і підвищенню організаційної легітимності. Практична цінність статті полягає в тому, що запропонована модель може бути використана як інструмент стратегічного аналізу для вдосконалення бренд-менеджменту з урахуванням принципів соціальної відповідальності, а також для підвищення узгодженості між соціальною орієнтацією, організаційною ідентичністю та інституційною стійкістю компанії у багаторівневому міжнародному середовищі.

Ключові слова: корпоративна ідентичність бренду, корпоративна соціальна відповідальність, багатонаціональні підприємства, взаємодія зі стейкхолдерами, інституційна узгодженість, бізнес-мережі, стратегічний брендинг.

Statement of the problem. In recent years, corporate brand identity has evolved beyond a static expression of visual elements or symbolic representations. It is now increasingly understood as a strategic and value-driven construct, shaped by organizational purpose and societal engagement [1; 2]. Simultaneously, the concept of corporate social responsibility (CSR) has shifted from being an additional compliance-driven activity to becoming a central pillar of how companies define their purpose, legitimacy, and stakeholder relationships [3; 4].

Academic community and practitioners alike increasingly view CSR as a core element of corporate identity, particularly in multinational enterprises (MNEs) that operate across geographical and cultural boundaries [5]. The integration of CSR into their brand identity is not only a marketing trend, but also a strategic necessity as they face unique pressure of a complex, globalized business environment. First of all, they need to build trust and legitimacy with both local and global stakeholders, which is a challenge on its own. Second, institutional diversification, such as different norms and expectations around sustainability and social responsibility across countries, make the matter even more complicated. Furthermore, MNEs often have to deal with stricter scrutiny from authorities, global civil society, media, and NGOs. As such, MNEs increasingly use CSR not merely as a risk-management tool, but as an identity platform to communicate their values and purpose across borders.

Analysis of recent research and publications. Over the past decades, academic interest in the intersection between CSR and Corporate Brand Identity (CBI) has deepened, reflecting the evolving role of businesses in addressing societal expectations. A number of studies show that CSR significantly enhances brand equity, authenticity, and trust, particularly when initiatives are perceived as value-driven and consistent with broader ethical commitments (M. Fatma, Z. Rahman, & I. Khan, 2015 [6]; A. Pérez & I. Rodríguez del Bosque, 2015 [7]). In both consumer and industrial markets, CSR activities are increasingly seen as part of corporate core value propositions rather than peripheral efforts (S. Du, C. B. Bhattacharya, & S. Sen, 2010 [8]; H. Walker & N. Jones, 2012 [9]). Strategic branding literature highlights CSR's role in shaping identity narratives and organizational storytelling, where C. Vallaster, A. Lindgreen, and F. Maon (2012) [10], for instance, argue that CSR forms a key component

of a firm's "raison d'être." From a strategic perspective, M. E. Porter and M. R. Kramer's (2011) [3] suggest a model that reframes CSR as a core driver of innovation and competitiveness. Meta-analyses by H. Aguinis and A. Glavas (2012) [11] and H. Wang, L. Tong, R. Takeuchi, and G. George (2016) [12] offer robust evidence of CSR's impact on stakeholder trust, reputational capital, and firm resilience, especially under the conditions of institutional complexity that characterize MNEs. More recent works continue this trend. For example, C. Gartenberg, M. Prat, and G. Serafeim (2019) [13] explore how purpose-driven firms leverage CSR to enhance financial performance and organizational legitimacy. In the B2B environment, studies such as K. Cowan and F. Guzman (2020) [14] and T. Fernandes, F. Guzman, and M. Mota (2024) [15] examine how CSR reputation and purpose-driven marketing enhance corporate brand performance. Additionally, research by O. Adewole (2023) [16] investigates the cultural dimensions shaping CSR-driven brand value in emerging markets, while network-focused work by A. Smedlund, M. Morsing, and S.E. Andersen (2023) [17] highlights how B2B partner engagement reinforces CSR identity in multinational firms.

Highlighting previously unresolved parts of the overall problem. While we undoubtedly observe a growing body of academic literature linking CSR and branding, few studies offer a theoretically integrated, multi-level exploration of how CSR is embedded in the core corporate brand identity of MNEs. Most existing studies focus on CSR as part of marketing communications, rather than as a constitutive element of brand identity, or CSR outcomes (for example, consumer perception), rather than wholesome corporate brand identity construction within such enterprises.

Formation of the objectives of the article (task statement). To address the existing gap in the literature, the present article aims to develop a conceptual framework that explains how corporate social responsibility becomes embedded in the corporate brand identity of multinational enterprises (MNEs). It seeks to integrate theoretical insights from stakeholder theory, institutional theory, and B2B value chain literature to construct a multi-level model that accounts for the relational, institutional, and operational dynamics that shape CSR-driven CBI in global business contexts.

Summary of the main research material. Corporate brand identity has traditionally been

conceptualized as the unique set of associations that an organization seeks to create and maintain in the minds of its stakeholders [18]. Rooted in both strategic management and marketing, it is widely recognized in academic literature that CBI reflects the organization's internal self-conception (organizational identity), the values it communicates externally (brand expression), and the symbolic and functional attributes perceived by audiences (brand image) [1]. However, as businesses operate in increasingly complex and ethically sensitive global environments, the boundaries between corporate identity, brand positioning, and social responsibility have begun to blur. In this context, CSR is no longer a supporting function on tactics level but emerging as a pillar component of brand identity itself [8, 10].

Classical CBI models (such as Aaker's (1996) [18] Brand Identity Model or Kapferer's (2012) [19] Brand Identity Prism) emphasized consistency in messaging, visual coherence, and emotional resonance. These models, while still relevant, often treated ethical and social commitments as part of a brand's personality or extended values. Recent developments in CSR discourse challenge this notion and advocate that ethical, social, and environmental concerns are not simply attributes of a brand, but are central to its core identity, meaning, and clear understanding of who the company is, not just what the company says as a part of marketing initiatives [20; 4], positioning it as vital element of identity framework. In the case of MNEs, which must reconcile global strategic coherence with local socio-political legitimacy, the additional tension and responsibilities often prompts companies to use CSR as a platform for expressing corporate purpose in ways that surpass product features or customer value proposition. As a result, for them CSR often serves as a medium of organizational identity work: a process through which firms craft cohesive narratives about who they are, what they stand for, and why they matter [21].

Studies such as Balmer (2017) [1] and Hatch and Schultz (2008) [20] argue that corporate brands are increasingly being shaped by internal values and external responsibilities, not just by market positioning. Corporate brands should be perceived as living organisms that are shaped and modified according to the diverse internal and external processes, especially the response of their customers or clients, changes in the perceptions of stakeholders, their evolving lifestyle and shifts in market realities. CSR enables firms to align their strategic

vision, organizational culture, and stakeholder relationships, thus reinforcing the coherence of the corporate brand identity across multinational contexts. This alignment is essential for building brand authenticity and trust.

Consequently, we would emphasize that integration of CSR into CBI requires a paradigm shift from communication-centric to value-centric brand management. Instead of merely asking "how should we talk about our brand?", organizations must ask "what do we stand for and how is this reflected in our actions?" In this sense, CSR acts as a strategic anchor for brand identity, enabling companies to express a consistent and morally legitimate identity across borders. Moreover, the CSR–CBI correlation contributes to organizational legitimacy in the eyes of multiple stakeholders (not only customers, but also employees, investors, regulators, and the society). As legitimacy becomes increasingly tied to ethical performance, CSR no longer supplements brand identity, CSR defines it.

Let us now focus on conceptual nature and **theoretical background of corporate social responsibility**. CSR is a multidimensional concept that continues to evolve from its early ethical philanthropic origins to a central pillar of corporate strategy, particularly in the context of MNEs. Traditionally understood as the obligation of firms to contribute to societal goals beyond economic and legal requirements, CSR is increasingly viewed as both a moral obligation and a strategic resource that supports competitive positioning, stakeholder relationships, and corporate identity [22; 23].

The moral view of CSR is rooted in normative ethics, suggesting that businesses, like individuals, have duties to act responsibly toward society, regardless of profit motives. This perspective emphasizes the fundamental value of ethical conduct, environmental stewardship, and social equity. It draws from philosophical traditions such as stakeholder theory and deontological ethics, positioning CSR as a reflection of corporate citizenship and organizational values [24]. Ethical theories offer normative frameworks for determining how corporations ought to behave and make decisions, and are especially relevant in branding, where perception, credibility, and responsibility intersect. Thus, Utilitarianism, a consequentialist theory popularized by J. S. Mill (1863) [25], holds that ethical decisions should produce the greatest good for the greatest number. In branding, this may involve designing policies or campaigns that maximize stakeholder well-

being or environmental benefits. Deontological ethics, derived from Kantian philosophy, asserts that actions are morally right based on principles and duties, regardless of outcomes (Kant, 1785/1996) [26]. A brand acting in accordance with duties such as honesty, transparency, and fairness reinforces its identity as trustworthy and based on solid principles. At the same time, virtue ethics, originating from Aristotelian ethics, focuses on the character and integrity of moral agents. Applied to CBI, it emphasizes cultivating corporate cultures that embody such intangible qualities as empathy, courage, and integrity.

In parallel with ethical theories, classical CSR models provide structured frameworks for understanding how companies prioritize and operationalize their societal commitments. Among the most enduring is Carroll's (1991) Pyramid of Corporate Social Responsibility [22], which identifies four hierarchical layers of obligation: economic, legal, ethical, and philanthropic. At its base, the model asserts that profitability and legal compliance are foundational to corporate legitimacy while a company also has a moral responsibility to act ethically beyond legal mandates and to contribute possible resources to social welfare. Contemporary interpretations, however, increasingly advocate for a more integrated understanding of these dimensions, especially as stakeholder expectations around sustainability, justice, and accountability continue to evolve. Further conceptual developments have shifted CSR from a domain of compliance and philanthropy to a dynamic organizational capability. Scholars argue that CSR enables companies to innovate, build stakeholder trust, and secure reputational capital in increasingly complex markets [27]. Porter and Kramer's (2011) [3] notion of Creating Shared Value (CSV) extends this strategic approach, proposing that social impact and business value can be co-generated through inclusive product design, local cluster development, and sustainable value chain practices. Taken together, these frameworks affirm that CSR is no longer peripheral to brand identity. It is central to how organizations define their values, purpose, and legitimacy in the eyes of stakeholders.

We would next like to discuss two fundamental classical theories that provide a lens for understanding **CSR-driven brand identity**. Stakeholder theory conceptualizes the integration of CSR into CBI. Originally articulated by Freeman (1984) [24], it shifts the focus of the firm from maximizing shareholder value to managing the interests and expectations

of all parties who affect or are affected by the organization. These include customers, employees, suppliers, communities, regulators, and, all the more often, society in general. In the context of MNEs, stakeholder theory offers a powerful framework for understanding how CSR becomes embedded in brand identity as a response to competing pressures for legitimacy, responsiveness, and ethical conduct. Modern branding academic community emphasizes that brands are no longer controlled exclusively by companies but are co-created by stakeholders through ongoing interactions [20]. Stakeholder theory strengthens this view by recognizing that stakeholders shape brand meaning, particularly in the context of CSR, where perceptions of authenticity, legitimacy, and consistency are constantly negotiated. For instance, if a company communicates strong environmental commitments in its brand narratives but is perceived as lacking practical steps, stakeholders may reject or redefine the brand, causing damage to its identity and legitimacy [8].

The second theory we would like to discuss is Institutional Theory, which in our opinion, is the one that offers a deep perspective for analyzing how MNEs develop, express, and adapt their corporate brand identity in response to CSR imperatives. At its core, it emphasizes that organizations operate not only within competitive markets but also within broader institutional environments, comprised of cultural norms, regulatory systems, cognitive beliefs, and societal expectations [28]. These environments put pressure on organizations to gain and maintain legitimacy by aligning with social rules and expectations. For MNEs, whose brand identities must be coherent across diverse multinational contexts, CSR becomes a key tool for navigating institutional pressures and achieving symbolic alignment with stakeholder values. A central concept in institutional theory is organizational legitimacy – the generalized perception that an entity's actions are desirable, proper, or appropriate within a socially constructed system of norms, values, and beliefs [29]. In this sense, CSR initiatives are not only ethical commitments or strategic resources, but institutional responses to the normative expectations of society. For MNEs, legitimacy operates on multiple levels: global legitimacy (shaped by transnational norms, such as UN Sustainable Development Goals, ESG standards etc.), local legitimacy (shaped by national cultures, institutions, and stakeholder values), and industry-specific legitimacy (shaped

by sectoral best practices and expectations). To maintain legitimacy across these domains, MNEs often embed CSR into their corporate identity as a core value proposition: not merely as a marketing function, but as a defining feature of who they are as global citizens [12; 13].

While much of the literature on CSR and CBI has focused on business-to-consumer (B2C) settings, there is a growing recognition that **business-to-business (B2B) relationships** are equally, if not more, critical to the credibility, diffusion, and performance of CSR-driven brand identity, particularly in multinational enterprises operating within complex global supply chains [17; 30]. In B2B markets, where transactions are based not only on product features but also on relational trust, shared values, and long-term cooperation, CSR becomes a relational asset that can significantly enhance or undermine corporate brand identity. Here, companies are embedded in interconnected networks of suppliers, distributors, regulators, clients, and institutional partners, all of whom directly or indirectly contribute to the construction and maintenance of brand meaning [30]. In this setting, a firm's CSR commitments are not evaluated in isolation but are interpreted through its network behaviors: how it selects suppliers, manages partnerships, complies with ethical standards, and aligns operations with social and environmental norms. CSR, when embedded across the value chain, becomes a shared narrative: one that adds credibility to corporate brand identity by demonstrating consistency between brand values and operational practices (essentially, an example of the missing practical step we referred to in the previous section). A company claiming sustainability as a core brand identity, for instance, must be able to trace and demonstrate responsible behavior throughout its supply network. Failure to ensure such alignment (e.g., through reliance on polluting or exploitative suppliers) can result in reputational spillovers and stakeholder distrust [9].

MNEs, in particular, depend on local suppliers, contractors, and intermediaries in diverse markets, making them especially vulnerable to institutional misalignment in CSR implementation. Building local partnerships that share and reinforce CSR commitments allows companies to localize their CSR brand narrative, improve legitimacy among local stakeholders, and achieve operational alignment with global values. Andersen et al. (2023) [30] emphasize that CSR in B2B is a relational competence that must be co-developed across the network, rather

than dictated unilaterally. When firms invest in educating and collaborating with suppliers on CSR goals, they create an ecosystem of brand-aligned actors, enhancing the overall legitimacy and consistency of their corporate brand identity. Such ecosystem often leads to the benefits of so-called "relational branding" – the process, through which a brand's meaning is co-created and reinforced through its network relationships. CSR initiatives undertaken in collaboration with value chain partners can lead to positive spillover effects, where the reputations of both the focal firm and its suppliers benefit from association with responsible practices. Moreover, inter-organizational CSR alignment is essential for resilience and crisis management. Firms that have cultivated CSR-based brand identities are better positioned to withstand public scrutiny or disruptions when their partners are seen as equally committed to ethical and sustainable practices. This alignment strengthens mutual trust and brand coherence across the network. At the same time, businesses should not forget that in the global B2B environment, CSR is not just a communicative practice but a strategic network capability. MNEs must actively embed CSR expectations into procurement policies, supply chain codes of conduct, and contractual relationships. They must also develop tools for monitoring and communicating shared CSR outcomes, creating a transparent and accountable brand ecosystem. This aligns with broader institutional and stakeholder theories, suggesting that CSR-based brand identity is socially constructed through interaction, not simply declared from the center. For MNEs to maintain a credible and sound brand identity across contexts, they must mobilize and align all the value chain links in support of their CSR commitments.

It is evident, therefore, that the integration of Corporate Social Responsibility into Corporate Brand Identity is increasingly recognized as a critical strategy for MNEs seeking legitimacy, differentiation, and stakeholder trust across institutional environments. Grounded in the proposition that CSR evolves from a peripheral communication tool to a central identity logic when it is deeply embedded in stakeholder relationships, institutional legitimacy systems, and collaborative network structures, the present article proposes a model that conceptualizes how CSR becomes an integral component of CBI in multinational environments across various markets and geographical borders: **Global CSR – CBI Framework**.

At its core, the framework identifies three interdependent mechanisms through which CSR becomes embedded in brand identity: Stakeholder Integration – aligning CSR initiatives with the values, expectations, and participation of both internal and external stakeholders; Institutional Alignment – ensuring that CSR practices conform to the regulatory, normative, and cognitive pressures across diverse global environments; Network Co-Enactment – extending CSR commitment across the value chain through collaboration with suppliers, partners, and local actors who reinforce and operationalize shared values. Those three elements of the company's corporate ecosystem influence the fourth factor – Brand Identity Embedding, the dimension, that determines, how company institutionalizes CSR internally within the organization's culture, governance, policies, and daily operations. Rather than framing CSR as message or image, this layer emphasizes corporate internal enactment in human resource practices, innovation and R&D processes, as well as corporate communications and marketing tools. When CSR is embedded across these areas, it becomes a foundational element of corporate identity (Figure 1).

What distinguishes the Global CSR – CBI Framework is its explicitly multi-level and transnational orientation. It acknowledges the complexity faced by MNEs as they navigate heterogeneous institutional logics, cultural norms, and market demands while maintaining a coherent brand identity. The framework also emphasizes relational authenticity: the degree to which CSR is not only stated but lived and distributed across corporate networks, enhancing brand credibility and stakeholder trust. While

stakeholders, institutions, and value chain partners can all be broadly categorized under the stakeholder umbrella, this model analytically separates them to highlight their distinct mechanisms of influence. Stakeholders, in the narrow sense, are actors with evaluative and moral claims, such as customers, employees, NGOs, and local communities, who engage the firm through discursive and perceptual channels. Institutions are macro-level systems of norms, rules, and cultural expectations that provide the broader framework for legitimacy [28]. Networks, in turn, refer to inter-organizational actors: suppliers, contractors, distributors, whose alignment is crucial for operationalizing CSR and reinforcing brand identity. This separation enables a multi-level analysis that distinguishes between expectation-setting (stakeholders), rule-enforcing (institutions), and action-enacting (networks).

In summary, the Global CSR - CBI Framework offers a theoretical lens and managerial tool for understanding how CSR becomes a strategic and identity-defining function in global brand management. It underscores the evolving role of MNEs as both economic and societal actors in a fragmented, legitimacy-sensitive world. Practically, the model offers a diagnostic and strategic tool for MNEs that enables brand and CSR leaders to evaluate whether their CSR initiatives are aligned with stakeholder expectations, institutionally grounded, and consistently implemented across key network relationships. Rather than treating CSR as a marketing narrative or compliance function, the model encourages firms to approach CSR as a relational and institutional capability that defines and differentiates corporate brand identity in global markets.

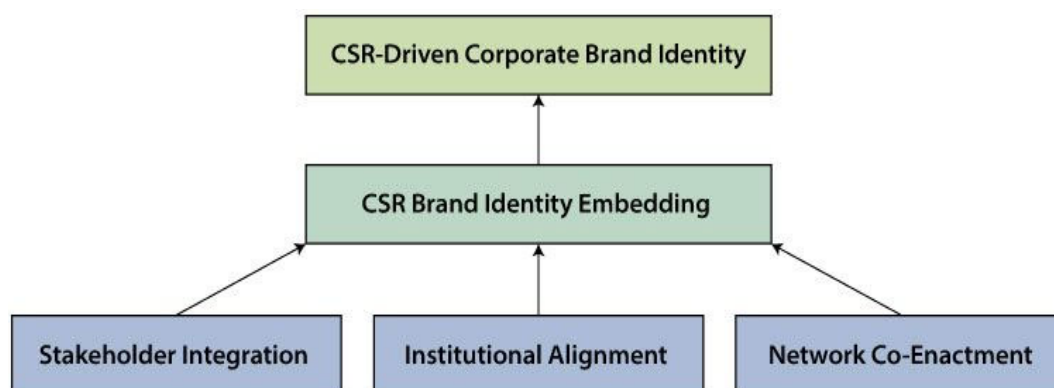


Figure 1. Global CSR – CBI Framework

Source: developed by the author

Conclusions. The article has sought to reconceptualize corporate brand identity within multinational enterprises through the integrative lens of corporate social responsibility. Responding to the increasing expectations placed on MNEs to operate not only profitably but also ethically and sustainably, the study proposed the Global CSR – CBI Framework. Drawing on stakeholder theory, institutional theory, and B2B value chain perspectives, the model positions CSR as a central identity logic that is co-constructed, institutionalized, and operationalized across stakeholder relationships, legitimacy structures, and inter-organizational networks. The suggested Framework offers a novel theoretical contribution by reframing brand identity as a dynamic and multi-level construct, one that emerges from the interception between normative expectations, institutional conformity, and value chain engagement. By analytically distinguishing between stakeholders, institutions, and networks, the framework facilitates a more precise understanding of the varied mechanisms through which CSR becomes embedded in brand identity formation. It emphasizes that CSR-based brand identity is not the outcome of communication strategies alone but of strategic alignment, organizational enactment, and relational reinforcement.

From a managerial perspective, the model provides practical insights for building authentic and resilient brand identities grounded in social responsibility. It emphasizes the importance of aligning CSR initiatives not only with stakeholder values but also with institutional pressures and the operational behaviors of supply chain partners. Managers are thus encouraged to treat CSR as a relational capability and institutional commitment, rather than as a symbolic gesture or reputational tool. Theoretically, this work advances the literature on corporate branding, CSR, and international business by introducing institutionally embedded view of CSR–CBI integration on multinational level. It opens avenues for future research to explore how other organizational dynamics (such as culture, leadership, and technological transparency) intensify or facilitate the effectiveness of CSR-based brand identity, particularly under conditions of institutional diversity. We underline, therefore, that in a global context, where brand authenticity, ethical performance, and stakeholder legitimacy increasingly determine corporate relevance, the integration of CSR into corporate brand identity is not simply desirable, it is imperative. The framework presented in the article offers a foundation for understanding and advancing this integration.

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