

HR AS A STEWARD OF THE SOCIAL ENTERPRISE: INTEGRATING ESG METRICS INTO PERFORMANCE AND REWARD SYSTEMS

Ignasius Wahyudi Arianto^{1*}, Dhenny Asmarazisa², Catur Fatchu Ukhriyawati³

¹Universitas Riau Kepulauan

²Universitas Riau Kepulauan

³Universitas Riau Kepulauan

E-mail: cargobtm@yahoo.com^{1*}, dhennyasmarazisa@gmail.com², catur@fekon.unrika.ac.id³

Received: 05/03/2026 | Revised: 15/03/2026 | Accepted: 06/04/2026 | Published: 01/05/2026

Abstract

The increasing emphasis on Environmental, Social, and Governance (ESG) principles has transformed the role of organizations from purely profit-driven entities to socially responsible enterprises. This shift toward stakeholder capitalism requires internal alignment of organizational systems, particularly human resource (HR) practices, with sustainability objectives. However, traditional performance management and reward systems remain largely focused on financial outcomes, creating a disconnect between ESG goals and employee behavior. This study examines how HR can act as a steward of the social enterprise by integrating ESG metrics into performance and reward systems. Using a conceptual and narrative literature review approach, the research synthesizes insights from ESG, HR management, and organizational behavior literature. The findings indicate that embedding ESG into organizational culture, incorporating environmental and social KPIs into performance management, and aligning rewards with long-term sustainability goals are critical for effective implementation. The study also highlights the role of moderating factors such as leadership commitment, organizational culture, and regulatory context. A conceptual framework is proposed to explain how HR practices mediate the relationship between ESG strategy and organizational outcomes. The study concludes that integrating ESG into HR systems is essential for achieving sustainable performance and long-term value creation.

Keywords: *ESG; human resource management; performance management; reward systems; sustainability*

INTRODUCTION

The growing importance of Environmental, Social, and Governance (ESG) considerations has significantly reshaped the strategic priorities of modern organizations. Businesses are increasingly expected to go beyond financial performance and demonstrate accountability in areas such as environmental sustainability, social responsibility, and ethical governance (Miao et al., 2024). Investors, regulators, and consumers are placing greater emphasis on how organizations contribute to broader societal goals. As a result, ESG has become a critical component of long-term value creation and corporate reputation. Organizations are now integrating ESG principles into their core strategies to remain competitive and relevant (Ahmad et al., 2023). This shift reflects a broader transformation in how success is defined in the business landscape. Consequently, ESG is no longer a peripheral concern but a central driver of organizational performance.

This transformation is closely linked to the shift from shareholder capitalism to stakeholder capitalism. Traditionally, organizations focused primarily on maximizing shareholder value, often prioritizing short-term financial gains (Krasin, 2025). However, the stakeholder model emphasizes the importance of creating value for a wider range of stakeholders, including employees, customers, communities, and the environment. This shift requires organizations to balance economic objectives with social and environmental responsibilities. It also demands greater transparency, accountability, and ethical behavior. In this context, organizations are increasingly viewed as social enterprises that play a critical role in addressing global challenges (Ma, 2024). The transition to stakeholder capitalism has therefore intensified the need to align internal practices with external expectations.

Despite this progress, a significant misalignment remains between ESG goals and traditional human resource (HR) performance and reward systems. Most existing performance management frameworks are designed around financial metrics and short-term outcomes, with limited consideration of ESG-related objectives. Similarly, reward systems often incentivize behaviors that prioritize immediate results rather than long-term sustainability (Au et al., 2023). This disconnect can undermine the effectiveness of ESG strategies by failing to embed them into employee behavior and organizational culture. Employees may lack clear incentives to engage in sustainable practices if such efforts are not recognized or rewarded. As a result, organizations may struggle to translate ESG commitments into tangible outcomes. Addressing this misalignment is essential for achieving meaningful and sustained impact (Chen et al., 2023).

In response to these challenges, this article aims to explore how HR can act as a steward of the social enterprise by integrating ESG metrics into performance management and reward systems. It examines the mechanisms through which HR practices can align employee behavior with organizational sustainability goals. The article also seeks to identify key factors that influence the successful implementation of ESG-aligned HR systems, including organizational culture, leadership commitment, and employee engagement. By combining insights from HR management and sustainability literature, it provides a comprehensive framework for embedding ESG into core organizational processes. The goal is to offer practical guidance for organizations seeking to operationalize ESG strategies effectively. Ultimately, this study highlights the critical role of HR in driving sustainable and responsible business practices.

LITERATURE REVIEW

ESG and the Social Enterprise

Environmental, Social, and Governance (ESG) refers to a set of criteria used to evaluate an organization's impact beyond financial performance. The environmental dimension focuses on issues such as climate change, resource management, and sustainability practices. The social dimension addresses aspects like employee well-being, diversity and inclusion, and community engagement. Governance relates to ethical leadership, transparency, accountability, and corporate conduct (Aldowaiish et al., 2022). Together, these dimensions provide a holistic framework for assessing organizational responsibility and long-term value creation. ESG has gained prominence as stakeholders increasingly demand that organizations operate in a socially and environmentally responsible manner. As a result, ESG metrics are becoming integral to strategic decision-making and performance evaluation (Siddhartha, 2024).

In this context, organizations are increasingly viewed as social enterprises that balance profit generation with broader societal objectives. The concept of the social enterprise emphasizes the role of businesses in contributing to social and environmental well-being. Rather than focusing solely on financial returns, organizations are expected to create value for multiple stakeholders. This shift requires integrating ESG principles into core business strategies and operations (Wang, 2025). It also involves redefining organizational purpose to align with societal needs and expectations. As social enterprises, organizations must demonstrate accountability and transparency in their ESG practices. This transformation highlights the growing importance of aligning business objectives with sustainable and ethical outcomes (Юй, 2025).

HR's Strategic Role in ESG

Human resource management plays a critical role in advancing ESG objectives by shaping organizational culture and influencing employee behavior. HR functions are responsible for recruiting, developing, and retaining talent, as well as establishing policies and practices that guide employee actions. By embedding ESG values into these processes, HR can foster a culture that prioritizes sustainability, ethical behavior, and social responsibility (Vigolo et al., 2025). Training programs, leadership development, and performance evaluations can all be aligned with ESG principles to reinforce desired behaviors. Additionally, HR can promote diversity, equity, and inclusion initiatives, which are central to the social dimension of ESG. Through these efforts, HR acts as a key driver of organizational change and cultural transformation. This positions HR as a strategic partner in achieving ESG goals (Pasupuleti, 2025).

Aligning HR practices with sustainability objectives requires integrating ESG considerations into all aspects of human resource management. This includes incorporating ESG criteria into recruitment, ensuring that new hires share the organization's values. Performance management systems can be redesigned to include ESG-related goals and metrics. Reward systems can also be structured to incentivize sustainable and responsible behaviors (Hasanah et al., 2025). Furthermore, HR can facilitate employee engagement in ESG initiatives through communication and

participation programs. Such alignment ensures that ESG is not treated as a separate initiative but as an integral part of organizational operations. By embedding ESG into HR practices, organizations can create a workforce that actively supports sustainability goals. This alignment is essential for translating ESG strategies into measurable outcomes (Adeyoyin et al., 2021).

Performance Management Systems

Traditional performance management systems have historically focused on financial metrics and short-term outcomes. These systems prioritize indicators such as revenue growth, profitability, and productivity, often overlooking broader social and environmental impacts. While such metrics are important for assessing business performance, they provide a limited view of organizational success. This narrow focus can lead to behaviors that prioritize immediate results at the expense of long-term sustainability (Yan, 2025). Additionally, traditional systems may fail to capture the contributions of employees toward ESG objectives. As organizations increasingly adopt stakeholder-oriented strategies, these limitations become more pronounced. There is a growing recognition that performance management systems must evolve to reflect changing priorities (Poddar & Robu, 2025).

To address these limitations, organizations are incorporating non-financial and ESG indicators into performance evaluation frameworks. These indicators may include measures of environmental impact, social responsibility, and ethical behavior. Integrating ESG metrics into performance management allows organizations to align employee actions with sustainability goals (Salman, 2024). It also provides a more comprehensive assessment of performance, capturing both financial and non-financial contributions. However, implementing ESG metrics presents challenges, including measurement complexity and the need for standardization. Despite these challenges, the integration of ESG indicators is essential for supporting long-term value creation. By expanding performance management systems, organizations can better align individual performance with broader organizational objectives (Thamara et al., 2025).

METHODOLOGY

This study adopts a conceptual and narrative literature review approach to examine how ESG metrics can be integrated into HR performance and reward systems. Given the interdisciplinary nature of the topic, the research draws on insights from human resource management, sustainability, and corporate governance literature. The research design focuses on developing a conceptual framework that explains the role of HR as a steward of the social enterprise. Sources are selected from academic journals, ESG reports, HR studies, and industry practices to ensure a balanced perspective that combines theoretical rigor with practical relevance. The inclusion criteria prioritize literature that directly addresses ESG integration, HR practices, and performance management systems. This targeted selection allows for a focused analysis of how organizations align employee behavior with sustainability goals. As a result, the study provides a comprehensive understanding of the intersection between ESG and HR management.

The analytical approach is based on thematic synthesis, which involves identifying key themes and patterns across the selected literature. This method enables the integration of diverse insights into a coherent framework that highlights critical dimensions such as culture, incentives, and measurement systems. However, the study is subject to several limitations. ESG standards and measurement frameworks are still evolving, leading to inconsistencies in definitions and metrics across organizations. Additionally, the reliance on secondary and conceptual sources may limit the generalizability of the findings. Variations in industry practices and regulatory environments may also affect the applicability of the proposed framework. Despite these limitations, the methodology offers valuable conceptual clarity and practical guidance. It also provides a foundation for future empirical research on ESG integration in HR systems.

RESULTS AND DISCUSSION

ESG Integration in HR Practices

The findings indicate that effective ESG integration begins with embedding sustainability principles into organizational culture and core values. Organizations that successfully adopt ESG practices move beyond symbolic commitments and incorporate these principles into everyday behaviors and decision-making processes. HR plays a central role in this transformation by shaping policies, recruitment practices, and training programs that reinforce ESG values (Liu, 2025). For instance, hiring individuals who align with sustainability goals and providing ESG-focused training can strengthen organizational commitment. Additionally, leadership development programs can emphasize ethical decision-making and social responsibility. This cultural integration ensures that ESG is not treated as a separate initiative but as a fundamental aspect of organizational identity. As a result, employees are more likely

to internalize and act upon ESG principles (Datta et al., 2023). HR’s role in driving behavioral change is particularly critical in translating ESG strategies into tangible outcomes. By aligning performance expectations with sustainability objectives, HR can encourage employees to adopt responsible practices. Communication and engagement initiatives further support this process by raising awareness and fostering a shared sense of purpose (Woodcock & Graham, 2020). Behavioral change is also reinforced through continuous feedback and recognition of ESG-related contributions. However, achieving this transformation requires consistent effort and leadership support. Without alignment between stated values and actual practices, ESG initiatives may lack credibility. Therefore, HR must act as a change agent, ensuring that ESG principles are embedded at all levels of the organization (Angwaomaodoko, 2025). This approach enables organizations to create a culture that supports long-term sustainability goals.

Table 1. ESG Integration in HR Practices: Key Dimensions, HR Roles, and Organizational Outcomes

Dimension	Key Activities	HR Role	Outcomes
Organizational Culture	Embedding ESG values into mission, vision, and daily practices	Shape culture through policies and leadership development	Strong alignment between values and behavior
Recruitment & Selection	Hiring employees aligned with sustainability and ethical values	Integrate ESG criteria into hiring processes	Workforce committed to ESG principles
Training & Development	ESG-focused training programs and leadership development initiatives	Design and deliver sustainability training	Increased awareness and capability in ESG practices
Performance Alignment	Linking performance expectations to ESG objectives	Incorporate ESG into performance management systems	Employees adopt responsible and sustainable behaviors
Communication & Engagement	Awareness campaigns, internal communication, and employee participation programs	Facilitate engagement and knowledge sharing	Stronger employee involvement and shared purpose
Feedback & Recognition	Continuous feedback and recognition of ESG contributions	Implement evaluation and reward mechanisms	Reinforcement of ESG behaviors and motivation
Leadership & Change Management	Promoting ethical leadership and role modeling	Act as change agent and align leadership practices	Consistent ESG implementation and organizational credibility

Table 1 provides a structured overview of how ESG principles can be effectively integrated into HR practices across multiple organizational dimensions. It highlights that successful integration goes beyond symbolic commitments and requires embedding sustainability into core functions such as recruitment, training, performance management, and leadership development (Wu & Huang, 2024). The table emphasizes the central role of HR as both a facilitator and change agent, responsible for aligning policies, behaviors, and organizational culture with ESG objectives. Key activities such as ESG-focused hiring, continuous training, and performance alignment contribute to building a workforce that supports sustainability goals. Additionally, communication, feedback, and recognition mechanisms reinforce desired behaviors and enhance employee engagement. The inclusion of leadership and change management underscores the importance of top-down commitment in driving credibility and consistency (Kaine & Jossierand, 2019). Overall, the table demonstrates that ESG integration in HR is a holistic process that connects strategy, culture, and behavior to achieve long-term sustainable outcomes.

ESG Metrics in Performance Management

The integration of ESG metrics into performance management systems represents a significant shift from traditional evaluation approaches. Organizations are increasingly incorporating environmental and social key performance indicators (KPIs) alongside financial metrics. These may include measures such as carbon reduction targets, diversity and inclusion outcomes, and community engagement initiatives (Crouch, 2019). By including such indicators, organizations can align employee performance with broader sustainability objectives. This approach also

enhances accountability, as employees are evaluated based on their contribution to ESG goals. However, defining and measuring ESG metrics can be challenging due to the lack of standardized frameworks. Despite these challenges, the inclusion of ESG KPIs is essential for driving meaningful change (Miao et al., 2024). Balancing financial and non-financial performance indicators is a key consideration in designing effective performance management systems. Overemphasis on financial outcomes may undermine ESG efforts, while excessive focus on non-financial metrics may affect short-term business performance. Organizations must therefore develop integrated frameworks that reflect both dimensions. This requires careful calibration of metrics to ensure that they are aligned with strategic priorities (Ahmad et al., 2023). Additionally, transparent communication of performance criteria helps employees understand expectations and align their efforts accordingly. The integration of ESG metrics also encourages a long-term perspective, promoting sustainable value creation. Ultimately, a balanced approach enables organizations to achieve both financial success and social responsibility (Krasin, 2025).

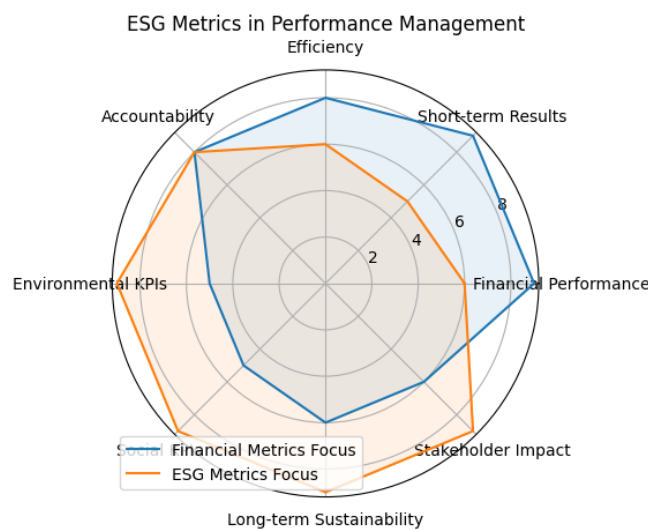


Figure 1. Double Radar Chart of ESG Metrics in Performance Management: Financial vs ESG Performance Dimensions

Figure 1 illustrates the contrasting yet complementary roles of financial and ESG metrics in modern performance management systems. The financial metrics dimension shows strong emphasis on short-term results, efficiency, and traditional performance indicators, reflecting the continued importance of economic outcomes in organizational evaluation (Ma, 2024). In contrast, the ESG metrics dimension demonstrates higher emphasis on environmental and social KPIs, long-term sustainability, and stakeholder impact, highlighting the growing importance of non-financial performance. The overlap in accountability suggests that both dimensions share a common goal of ensuring responsible and measurable outcomes. The divergence between the two profiles underscores the challenge organizations face in balancing immediate financial performance with long-term sustainability objectives (Au et al., 2023). It also reflects the shift toward more holistic evaluation frameworks that incorporate broader stakeholder considerations. Overall, the figure emphasizes that effective performance management requires an integrated approach that aligns financial success with ESG-driven value creation.

ESG-Linked Reward Systems

The findings highlight the importance of linking reward systems to ESG performance to reinforce desired behaviors. Incentive structures that recognize sustainability-related achievements can motivate employees to contribute to ESG objectives. These rewards may include financial incentives, such as bonuses tied to environmental or social targets, as well as non-financial recognition, such as awards and career advancement opportunities (Chen et al., 2023). By aligning rewards with ESG goals, organizations can signal the importance of sustainability within their strategic priorities. This approach also helps to embed ESG considerations into everyday decision-making. However, designing effective ESG-linked reward systems requires careful consideration of measurement and fairness. Rewards must be based on clear and achievable criteria to ensure credibility and acceptance (Aldowaih et al., 2022). Aligning compensation with long-term ESG goals is essential for promoting sustainable behavior.

Traditional reward systems often focus on short-term performance, which may conflict with long-term sustainability objectives. By incorporating ESG metrics into compensation structures, organizations can encourage employees to prioritize long-term impact over immediate gains. This alignment also supports the transition to stakeholder-oriented business models (Siddhartha, 2024). Additionally, long-term incentives, such as equity-based compensation, can be linked to ESG performance to reinforce commitment. However, organizations must ensure that these systems are transparent and consistently applied. Effective reward systems not only motivate employees but also reinforce organizational values. As a result, ESG-linked incentives play a critical role in driving sustainable performance (Wang, 2025).

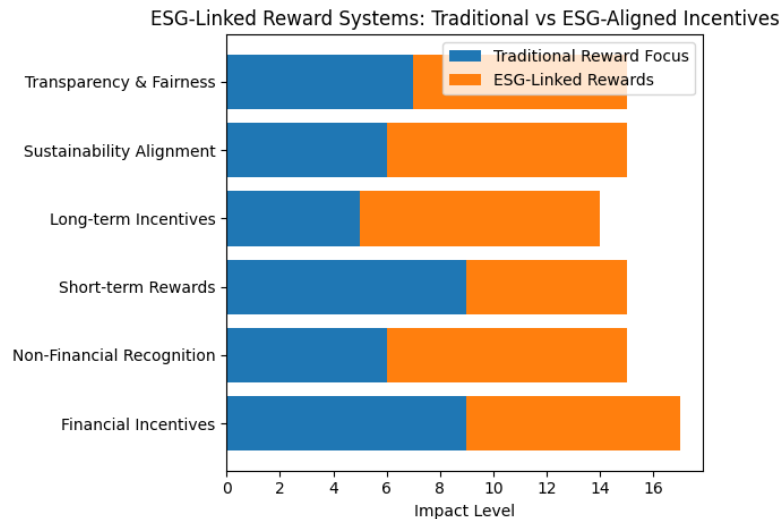


Figure 2. Horizontal Double Stacked Bar Chart of ESG-Linked Reward Systems: Traditional vs ESG-Aligned Incentives

Figure 2 illustrates the transition from traditional reward systems to ESG-aligned incentive structures by comparing their relative emphasis across key dimensions. The chart shows that traditional rewards are heavily focused on short-term performance and financial incentives, reflecting conventional approaches to motivating employee behavior. In contrast, ESG-linked rewards demonstrate stronger emphasis on long-term incentives, sustainability alignment, and non-financial recognition, highlighting a shift toward promoting responsible and future-oriented behaviors (Siddhartha, 2024). The balanced presence of transparency and fairness across both dimensions underscores their importance in ensuring credibility and employee acceptance of reward systems. Notably, ESG-linked incentives expand the scope of rewards beyond immediate financial outcomes to include broader organizational and societal impacts. This shift aligns compensation with long-term value creation and stakeholder expectations. Overall, the figure emphasizes that integrating ESG into reward systems is essential for encouraging sustainable performance and reinforcing organizational commitment to social responsibility (Wang, 2025).

Moderating Factors

The effectiveness of ESG integration in HR practices is influenced by several moderating factors, including organizational culture and leadership commitment. A strong culture that emphasizes ethical behavior and sustainability can enhance the impact of ESG initiatives. Leadership plays a crucial role in setting the tone and demonstrating commitment to ESG goals (Юй, 2025). When leaders actively support and model sustainable practices, employees are more likely to follow. Conversely, a lack of leadership commitment can undermine ESG efforts and reduce their effectiveness. Organizational culture and leadership alignment are therefore critical for successful implementation. These factors shape how ESG initiatives are perceived and adopted within the organization (Vigolo et al., 2025). Industry characteristics and the regulatory environment also significantly influence ESG integration. Different industries face varying levels of pressure to adopt ESG practices, depending on their environmental and social impact. Regulatory requirements can either drive or constrain ESG initiatives, shaping organizational priorities and actions. Additionally, employee awareness and engagement play a key role in determining the success of ESG strategies (Pasupuleti, 2025). Employees who understand and value ESG principles

are more likely to support and participate in related initiatives. Organizations must therefore invest in education and communication to build awareness. These moderating factors highlight that ESG integration is context-dependent and requires a tailored approach. Understanding these influences is essential for designing effective and sustainable HR practices (Hasanah et al., 2025).

CONCLUSION

The findings of this study underscore the critical role of human resource management in advancing ESG objectives and positioning organizations as social enterprises. By integrating ESG metrics into performance management and reward systems, HR can align employee behavior with broader sustainability goals. The analysis demonstrates that embedding ESG into organizational culture, performance evaluation, and incentive structures is essential for translating strategic commitments into tangible outcomes. However, achieving this integration requires overcoming challenges related to measurement, standardization, and balancing short-term and long-term priorities. The study also highlights that ESG integration is not solely a technical process but a cultural and behavioral transformation driven by leadership and organizational values. As such, HR must act as a strategic enabler, ensuring that sustainability is embedded across all levels of the organization. Ultimately, aligning HR systems with ESG objectives is key to achieving sustainable and responsible business performance.

From a practical and theoretical perspective, this study contributes by providing a framework for integrating ESG into core HR practices. It emphasizes the importance of leadership commitment, employee engagement, and context-specific strategies in determining the success of ESG initiatives. Organizations should focus on developing transparent performance metrics, designing effective reward systems, and fostering a culture that supports sustainability. However, the study is limited by the evolving nature of ESG standards and the variability of implementation across industries. Future research should explore empirical validation of ESG-integrated HR systems and examine their impact on organizational performance and employee behavior. Additionally, further investigation into emerging ESG metrics and technologies would enhance understanding of best practices. Overall, the integration of ESG into HR systems represents a fundamental shift toward more sustainable, ethical, and stakeholder-oriented organizations.

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