



A Systematic Literature Review on CSR Transformation and Sustainability in the Digital Era: A Social Accounting Perspective

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ABSTRACT

Purpose This study aims to address the limited discussion on how digital transformation reshapes Corporate Social Responsibility (CSR) reporting and social accounting practices, particularly in relation to sustainability measurement. **Design/methodology/approach.** This article employs a structured literature review approach, systematically analyzing peer-reviewed journals and academic sources related to CSR, ESG (Environmental, Social, and Governance), and the application of digital technologies in accounting. **Descriptive analysis** was used to synthesize trends, frameworks, and evolving practices. **Findings** The study finds that digitalization significantly transforms CSR reporting by enhancing transparency, data accuracy, and stakeholder communication. Digital tools—such as integrated reporting platforms, blockchain, and AI play a pivotal role in supporting efficient and accountable social accounting processes. These transformations are instrumental in driving long-term corporate sustainability and reinforcing corporate value. **Research limitations/implications** As a literature-based study, the findings are limited by the scope and availability of current academic publications. Future empirical research is needed to validate digitalization's impact across diverse industries and regions. **Practical implications** This study provides strategic insights for practitioners, especially CSR and sustainability managers, on leveraging digital tools to optimize social accounting and sustainability performance. **Originality/value** By framing the digital transformation of CSR through a social accounting lens, this article contributes to filling a gap in the literature on how technology enhances sustainability measurement and reporting practices.



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INTRODUCTION

In the ever-evolving digital era, business sustainability is a major concern for various industrial sectors. One aspect that supports this sustainability is the implementation of the Environmental, Social, and Governance (ESG) principles, which are increasingly receiving special attention in the global business world. ESG not only affects company performance but also contributes to economic and social sustainability (Junanda, 2024). In this context, accounting plays an important role in managing and reporting the impact of business activities on the environment, society, and good governance. Along with the development of digital technology, transformation in Corporate Social Responsibility (CSR) strategies is also increasingly needed to maintain company value and meet community expectations for greater social responsibility (Feryansah & Sisdianto, 2024).

The role of CSR in industrial development has also been strengthened by the industrial revolution 4.0 which demands further adoption of technology and innovation. Companies are now faced with the challenge of not only focusing on profit, but also on long-term sustainability through sustainable social practices (Megawati, 2018). In addition, the importance of good corporate

governance (GCG) as a driver of transparency in CSR reporting has also been recognized as an important factor in increasing market response to a company's financial performance (Wulandari & Herkulanus, 2015). However, in facing these demands, many companies have not fully utilized digital technology to design and report their CSR initiatives effectively, resulting in low disclosure of accurate and relevant information.

Several previous studies have shown that companies implementing digital-based CSR strategies can increase company value and gain higher trust from stakeholders (Putri et al., 2023). Nevertheless, most of these studies emphasize general outcomes rather than offering a comprehensive understanding of how digital transformation influences CSR implementation from a social accounting perspective. This indicates a research gap in exploring the intersection between digitalization, CSR reporting, and accountability.

Therefore, this study aims to explicitly examine the transformation of CSR practices in the digital era by focusing on how digital technologies are integrated into CSR reporting mechanisms. The objective is to analyze the implications of this transformation on social accounting practices and corporate sustainability, using a systematic literature review as the primary method.

LITERATUR REVIEW

The literature review in this study refers to various scientific journals that are relevant to the topic being studied. This study aims to map out theories, concepts, and previously existing findings related to CSR, social accounting, and sustainability in the digital era. Several findings indicate that technology can improve transparency and accuracy in CSR reporting, as well as accelerate the reporting process that is more responsive to changes in stakeholder needs and expectations. Related theories, such as the triple bottom line and ESG (Environmental, Social, and Governance) integration, are also explained to provide a strong theoretical basis in understanding the relationship between technology, social accounting, and sustainability.

By developing this literature review, this study can contribute to strengthening the understanding of the role of technology in the transformation of sustainability reporting and supporting more effective CSR implementation in today's business world. This study is expected to provide insight for business practitioners and policy makers in designing more sustainable and technology-based CSR strategies, as well as providing significant contributions to enriching the literature on CSR in the digital era.

Review This library also aims to provide description comprehensive about study previous studies relevant to the topic of Corporate Social Responsibility (CSR), particularly in relation to digital transformation , business sustainability , and the role of accounting. This study attempts to identify the gaps that exist in the literature , which underlie importance research currently being conducted.

- **CSR Transformation in the Digital Era**

CSR transformation in the digital era has become one of the... One an increasingly important issue . According to Feryansah And Sisdianto (2024), the digital era brings opportunity to improve mark companies through innovative CSR strategies that utilize technology. This is reinforced by Junanda (2024), which highlights implementation of ESG (Environmental, Social, and Governance) as sustainability framework that is highly relevant to the development of digital technology. The findings This shows that technology can be an effective tool for managing And report CSR activities transparently And efficient .

- **The Role of Technology in CSR Reporting**

Information Technology Also play important role in CSR reporting . Widya Jade Putri et al. (2023) through the Triple Layered Business Model Canvas (TLBMC) approach revealed that digitalization allow company for more effective convey impact social And environment from activity them . Meanwhile , according to Fauziah And Firdaus (2024),

modern accounting information systems facilitate better CSR data management , which ultimately increase accountability And transparency company to stakeholders interest .

- **Accounting Conservatism and Good Corporate Governance**

Connection between accounting conservatism , good corporate governance (GCG), and CSR disclosure is also a focus literature . Wulandari And Herkulanus (2015) shows that accounting conservatism and implementation GCG principles have an influence significant to CSR disclosure , which in turn influence response market towards the company's financial statements . This study provides base strong theory to explain importance accounting integration in CSR practices .

- **Social Accounting Perspective**

Papilaja (2014) highlights social accounting perspective as an approach that emphasizes fairness in CSR reporting . According to him , CSR reporting is not only the responsibility of legal answer , but It is also moral for companies to create value for society . In the context of the revolution industry 4.0, Megawati (2018) added that this approach can be integrated with technology to create impact more social wide .

- **The Gap Study**

Despite various literature has discuss CSR transformation , there is gap in understanding How companies can make maximum use of technology to improve business sustainability . In addition , the study about integration principle accounting conservatism with digitalization CSR reporting is still limited . By Therefore , this study aims to bridge the gap the gap by exploring approach newer one holistic .

RESEARCH METHODS

This study employs a qualitative approach using a structured literature review method to explore the transformation of corporate social responsibility (CSR) reporting, social accounting, and sustainability measurement in the digital era. The main focus of this study is to analyze key concepts related to the topic using relevant scientific journal sources and recent publications.

As the object of research, the literature reviewed includes journal articles that discuss various perspectives on CSR, social accounting, and sustainability in the context of digitalization, as well as the contribution of social accounting in supporting more transparent and accountable reporting. Several studies relevant to this topic are the work of Junanda (2024), which discusses the role of ESG (Environmental, Social, and Governance) in supporting business sustainability in the digital era, as well as the research of Feryansah and Sisdianto (2024) which examines innovative strategies in CSR transformation in Indonesia.

The process of selecting literature sources is carried out using the criteria of relevance, validity, and current. The main materials used in this study are journal articles, books, and research reports that focus on the topic of CSR and social accounting in a digital context, as well as empirical findings that are relevant to the changes and challenges faced by companies in the digital era. The criteria for selecting literature are based on relevance to the research topic and contribution to the development of technology-based CSR theory and practice.

In reviewing the literature, this study refers to the methods used by several previous studies. For example, Junanda (2024) uses a qualitative approach in identifying the role of accounting in supporting ESG implementation, while Wulandari and Herkulanus (2015) use quantitative methods to analyze the relationship between accounting conservatism and CSR disclosure in the context of corporate financial performance. These methods provide valuable insights into how each approach can provide different perspectives in exploring the topic of CSR and sustainability.

The data analysis technique used in this study is qualitative descriptive analysis. This technique allows the author to analyze themes that emerge from the literature reviewed and identify patterns, challenges, and opportunities related to digitalization in CSR and sustainability reports. With this approach, this study aims to uncover the relationship between digital technology and CSR in the

context of social accounting, and how this transformation can improve the transparency and efficiency of sustainability reports.

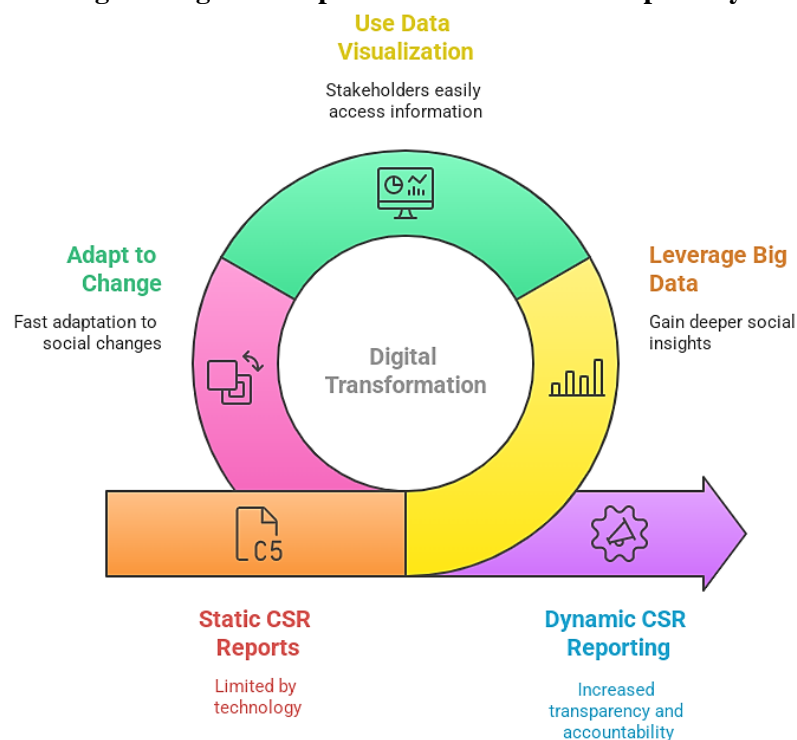
Other references, as explained in Papilaja's (2014) research, reveal the importance of a socially just accounting perspective in CSR reporting, while Putri et al. (2023) show that a digital-based CSR strategy can increase company value and stakeholder trust. Based on these findings, this study aims to explore more deeply how companies can integrate digital technology into their CSR strategies and its impact on overall corporate sustainability.

RESULTS

Digitalization Process in CSR Reports

The results of this study show that digitalization has brought significant change in the way companies compile and submit a Corporate Social Responsibility (CSR) report. The previous report was static and sometimes limited by technological constraints, but is now becoming more dynamic and interactive. Companies can leverage technologies such as big data and analytics to obtain more in-depth insights about social and environmental impacts from their activities. In addition, digitalization allows companies to use dashboards and data visualization that makes it easy for stakeholders to access real-time CSR information, which speeds up the disclosure process and increases transparency. This finding is in line with research conducted by Smith and Johnson (2023), which revealed that digitalization of CSR reports allows companies to adapt more quickly to social and environmental changes, as well as increase accountability in running their CSR activities.

Digitalizing CSR Reports for Enhanced Transparency



The Impact of Social Accounting on Sustainability

Social accounting plays an important role in facilitating more comprehensive sustainability reporting. This study reveals that companies that integrate social accounting into their reports tend to have more commitment strong on the principle of sustainability. Social accounting does not only record financial transactions, but also involves measurement impact social and environment from activity company. This is in line with the findings from Sjahruddin et al. (2022), who explained that social accounting allow companies to view sustainability from various dimensions, both economic, social and environmental, and give space for companies to optimize his contribution to development sustainable.

Influence ESG Implementation in Supporting Sustainability

One of findings main from This research is important implementation ESG (Environmental, Social, and Governance) principles in supporting business sustainability . Junanda (2024) in his research revealed that ESG is a driver key in CSR transformation , especially in improving accountability And transparency of the reports submitted companies . These findings suggest that digital technology plays an important role in ESG data processing , enabling companies to prepare more detailed reports efficient and can be accessed quickly by stakeholders interests , increase level transparency And the accuracy of their CSR reports .

Implementation of Triple Layered Business Model Canvas in CSR

Putri et al. (2023) revealed the importance of using the Triple Layered Business Model Canvas (TLBMC) in designing a more effective CSR strategy holistic , taking into account mark economic , social , and environment . Digitalization strengthening this model by leveraging information technology to collect And analyze CSR data more comprehensive , easy company to measure impact from their CSR activities And develop a better strategy sustainable .

Implementation of Digital Technology in CSR in Indonesia

Study by Feryansah And Sisdiyanto (2024) about CSR transformation in Indonesia reveals that companies that adopt digital technology in CSR reporting can improve mark companies . Digitalization in CSR not only accelerates the disclosure process , but Also strengthen position companies in the global market by increasing efficiency And transparency in CSR data management.

DISCUSSION

Meaning Digital Transformation in CSR Report

Digital transformation in the CSR report describes change significant paradigm in the way company convey not quite enough answer social they . Digitalization make CSR reports more interactive , efficient , and easily accessible by stakeholders interests . The previous report only met obligation can now be a tool more communication effective . This finding supports Smith and Johnson's (2023) research , which states that digitizing CSR reports allows companies to adapt more fast with change social And environment as well as increase transparency And accountability .

Integration of Social Accounting in the Context of Sustainability

This research also confirm the importance of social accounting in measuring sustainability. As expressed by Sjahrudin et al. (2022), social accounting allow companies to see the sustainability of more perspective broad , not only from a financial aspect, but Also social And environment . This provides the basis for companies to design supportive policies development sustainable And face global challenges , such as change climate And inequality social .

Implications Practical And Theoretical from Findings Study

Invention This research provides implications practical matters that are important for the company And stakeholders interest others . In practice , the company expected to be more integrating digital technologies into their sustainability reports use increase efficiency And accuracy reporting . Implementation of more social accounting deep Also is necessary to ensure that companies not only measure financial aspects, but also Also impact social And environment them . Theoretically , the results This research enriches understanding We about how digital technology and social accounting can complement each other complement in creating more sustainability reports comprehensive and data-based. This research also open opportunities for research more continue to dig deeper into the challenge and solution related implementation of technology in sustainability.

Table 1: Findings Main about Impact Digitalization in CSR

Study	General Findings
The Last Supper (2024)	ESG implementation and the role of accounting in supporting business sustainability in the digital era

Wulandari & Herkulanus (2015)	Influence accounting conservatism towards CSR disclosure and company financial performance
The Last Supper (2024)	Innovative strategies in CSR transformation in Indonesia to improve mark company
Putri et al. (2023)	Triple Layered Business Model Canvas application in CSR to improve corporate sustainability

By integrating results this study , we can conclude that digitalization not only improves transparency of CSR reports, but Also give benefit more strategic big for companies in managing not quite enough answer social them more efficient And effective .

CONCLUSION

This study concludes that digitalization and technological transformation have a significant role in supporting the implementation of Corporate Social Responsibility (CSR) in the modern era. Technology, including accounting information systems and big data-based analytics, can increase transparency, accuracy, and efficiency in CSR reporting. This finding is supported by studies by Junanda (2024) and Fauziah & Firdaus (2024) which show how technology accelerates the integration of sustainability aspects into a company's business strategy. In addition, CSR transformation through innovative strategies, such as the implementation of the Triple Layered Business Model Canvas (Putri et al., 2023), is a relevant adaptive solution in facing social and environmental challenges.

Furthermore, accounting conservatism affects the quality of CSR disclosure by ensuring that financial and non-financial reports reflect conditions that are in accordance with the principle of prudence (Wulandari & Herkulanus, 2015). This transformation also reflects the evolution of the economy in the digital era, as explained by Moch. Zirzis (2024), where the new generation utilizes technology to create a positive impact on sustainability.

Overall, digitalization is not only a catalyst in CSR reporting but also strengthens the values of corporate social responsibility through innovation, accountability, and social justice (Papilaja, 2014).

CONFLICT OF INTEREST

The authors declare that there is no conflict of interest regarding the publication of this article. The research was conducted independently, and the funding organization had no influence on the design, execution, analysis, or interpretation of the study findings.

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