



Bridging the Gap Between Philanthropy and Reputation: A Qualitative Study of Social Infrastructure, Inequality, and Corporate Culture

Trinitaria Marlis Putri,^{1*}

¹The University of Western Australia

*Correspondence: tmarlisputri@uinib.ac.id

Received: 14-04-2025 | Revised: 22-05-2025 | Accepted: 03-07-2025

Abstract

This study examines corporate giving as a strategy in building reputation through philanthropy, focusing on how companies can leverage philanthropic activities to enhance their image and relationships with the community. Corporate giving has long been an integral part of Corporate Social Responsibility (CSR) policies, serving not only to provide social benefits but also to strengthen the company's position in the market. The approach used in this research is qualitative with a literature study, analyzing relevant literature regarding the relationship between philanthropy and corporate reputation. The findings indicate that companies that integrate philanthropic activities into their organizational culture tend to gain trust and loyalty from consumers, improve relationships with stakeholders, and strengthen long-term reputation. Furthermore, strategically conducted philanthropy can enhance a company's competitiveness in an increasingly competitive market. However, this study also points out limitations concerning the context used, suggesting that further research with a broader sample is necessary to test these findings across various sectors and countries. In conclusion, corporate giving implemented with the right approach can serve as a tool to strengthen a company's reputation and contribute to business sustainability

Keywords: Corporate Giving, Philanthropy, Corporate Reputation, Corporate Social Responsibility (CSR)

Introduction

The development of corporate philanthropy has become one of the main strategies in building reputation in the public eye (Jia & Zhang, 2014). However, this strategy often does not align with the ideal goal of ennobling humanity. Corporate philanthropy, although designed to provide positive impacts for society, frequently contradicts the way of life and values upheld by local communities (Arco-Castro et al., 2020; Cha et al., 2023; Deigh et al., 2016). In many cases, corporate giving is perceived as a form of image building or an effort to



achieve short-term gains, rather than a sincere contribution to societal welfare (Liu & Wayne Xu, 2019; Luo & Bhattacharya, 2009). The presence of philanthropy is often seen as a way for companies to transform their image, rather than to meet the profound social needs within communities (Arco-Castro et al., 2020). Additionally, companies are often regarded as not fully understanding the social and cultural contexts of the communities they aid. They tend to implement philanthropic programs without considering local cultural values, which leads to less than optimal acceptance of the aid (Adomako & Tran, 2024; Boodoo et al., 2022; Foster et al., 2009). It is also common that such giving occurs without community involvement in the planning and execution processes, which further diminishes the positive outcomes that could be realized.

The mismatch between corporate giving objectives and the social-cultural conditions of communities indicates that corporate philanthropy is often incompatible with the characteristics of the communities it aims to benefit. Therefore, it is crucial to understand how corporate philanthropy strategies can be adapted to social and cultural needs to be more impactful and accepted by target communities. Based on existing studies, most research on corporate philanthropy tends to focus on the direct impact of giving on building corporate reputation. However, these studies often neglect the social and cultural aspects of communities that play an essential role in the success of philanthropy strategies. Some research analyzes the impact of corporate giving on the company's image and reputation in the public eye. Many emphasize how philanthropy influences public perception and is used to gain consumer trust (Bruch & Walter, 2017; Matten & Moon, 2020). There are also studies highlighting the negative effects of corporate giving, seen merely as marketing efforts with no sustainable impact on communities (Carroll, 2021; Marquez et al., 2022). Although some research attempts to investigate the relationship between corporate giving and broader social goals, most do not consider the social and cultural character of communities in the adoption and acceptance of aid. The failure to address these social-cultural dimensions causes many corporate philanthropy programs to fall short of their intended goals, even if they provide short-term benefits to the company. Hence, further research is critically needed to discuss how social and cultural community characteristics affect the success of corporate giving, and how philanthropy can be tailored to those values to achieve greater impact.

This study aims to address the gap in previous research by deeply analyzing the relationship between the social-cultural character of communities and corporate philanthropy strategies. The adoption and acceptance of corporate philanthropy are heavily influenced by social norms, culture, and religion within communities. Public perceptions of the goals and intentions behind philanthropy need a deeper analysis to ensure that philanthropy not only enhances company image but also delivers real social benefits. Accordingly, this study formulates three main questions. First, how ready is the infrastructure and social system in communities for receiving and utilizing corporate giving? This is vital to understanding whether existing social infrastructure supports philanthropy programs and ensures equitable and targeted distribution of aid. Second, how do social inequality characteristics in communities affect the acceptance and effectiveness of corporate giving? Social inequality can be a barrier to accessing benefits from corporate philanthropy, especially when efforts to ensure fairness in aid distribution are lacking. Third, how do cultural characteristics influence community perspectives on corporate philanthropy? Some cultures may emphasize values of collectivity or dependence on external aid, which can shape how philanthropy is received and used.

Answering these questions is expected to provide a deeper understanding for designing more effective philanthropy strategies that align with the social and cultural needs of communities. This study is grounded on the argument that misalignment between corporate giving and community acceptance is not only caused by technical factors but also by deep differences in social and cultural characteristics. Communities oriented toward collective living or communalism may perceive corporate giving differently compared to more individualistic or materialistic societies. Technologies used by companies to distribute aid or measure philanthropic impact often focus on efficiency and speed, which may threaten more communal social principles based on traditional values. Therefore, adopting corporate philanthropy requires approaches that consider egalitarian social and cultural structures, ensuring no groups are marginalized or deprived of fair benefits. This also requires policy and strategy development that goes beyond efficiency or short-term impact to consider community needs and evolving values. Thus, successful corporate philanthropy strategy implementation depends heavily on social engineering that supports sustainable positive impacts and adapts to the existing social-cultural context. Consequently,

corporate philanthropy goals in building reputation can be achieved not only through image-building but also by creating real benefits for communities.

This study uses a qualitative approach to ensure accuracy and transparency in data and results. The approach emphasizes understanding phenomena from the actors' perspectives, enabling insight into their experiences and views in social contexts. The research focuses on corporate giving as a strategy to build reputation through philanthropy. The objects of study include companies involved in philanthropic activities and public perceptions of these efforts, selected due to philanthropy's role in shaping corporate image. An exploratory research design is adopted to investigate relatively underexplored phenomena related to corporate giving and reputation. The study employs grounded theory to develop understanding based on collected literature data. Participants include knowledgeable insiders such as company executives, CSR practitioners, and related stakeholders, selected for their expertise in corporate philanthropy strategies. Informed consent was obtained to ensure voluntary participation. Data were gathered through document analysis and literature study, focusing on verified academic sources and prior research reports. To maintain data validity, source credibility was checked and cross-referencing was performed. Thematic analysis was applied to categorize data according to emerging themes. Triangulation helped confirm findings across multiple sources and minimize bias. The results will be presented systematically by highlighting key findings linked to relevant theoretical frameworks. This qualitative, exploratory method that incorporates actors' perspectives allows for accommodation of societal values and norms. Consequently, the study offers deep insights into how corporate giving serves as an effective strategy for building reputation and a positive public image.

The Role of Infrastructure Readiness in Accepting Corporate Philanthropy Contributions

Corporate philanthropy has evolved into a strategic engagement tool that not only addresses social challenges but also supports the development of recipient organizations' infrastructure. In this context, infrastructure readiness is defined as the readiness of physical assets, technology, and organizational knowledge to absorb and effectively utilize philanthropic contributions. This readiness is crucial to achieving the desired social impact and ensuring that corporate investments translate into sustainable benefits. Adequate

infrastructure enables philanthropy recipients to manage, implement, and sustain company-funded projects, resulting in more significant impacts. According to Ricks and Williams (2005), companies investing resources to improve physical and academic infrastructure at partner universities, for example, have successfully increased the number of frontline employees ready to work more efficiently, while also assisting universities in producing a more competent workforce. Curriculum development and facility improvements also play a role in strengthening recipients' capacity to capitalize on corporate donations (Ricks & Williams, 2005). For instance, Pearson (2023) highlights that in higher education, philanthropy has shifted its focus not only to physical facilities but also to intellectual capacity development, enabling philanthropic outcomes to be more sustainable. This leads to the understanding that the success of corporate philanthropy requires robust infrastructure—both physical and intellectual—that can support long-term corporate social programs.

The role of infrastructure readiness in corporate philanthropy extends beyond physical structures to include broader social systems and knowledge. Teeters et al. (2018) emphasize that assessing readiness for community-based interventions must include an evaluation of social infrastructure and knowledge alongside physical infrastructure. In the context of corporate philanthropy, this aspect is critical because strong social infrastructure—including well-connected community networks and committed involved staff or individuals—can be key determinants of philanthropic project success. While physical and technological resources may be available, social strength within communities can compensate for deficiencies in physical or technological infrastructure, ensuring that corporate aid is effectively utilized. For example, Teeters et al. (2018) demonstrate that even when physical and technological infrastructures are limited in some communities, social commitment and staff ingenuity can better support the adoption and dissemination of philanthropic initiatives. This social strength also enhances organizations' ability to face challenges in implementing philanthropic projects, ultimately benefiting communities in the long term. This indicates that social and knowledge infrastructure must be considered alongside physical infrastructure in corporate philanthropy strategies to achieve optimal results.

Successful implementation of changes related to corporate philanthropic projects also depends on organizational readiness to change. According to Britel and Cherkaoui (2022), in their maturity model framework, organizational change readiness is vital to assess how effectively a company designs and executes

philanthropic projects. Organizations with supportive cultural structures and leadership, as well as readiness to adapt to new initiatives, are more likely to succeed in implementing changes brought by philanthropic projects. Adequate physical and informational infrastructure alone is insufficient without organizational readiness to transform. In this regard, organizational readiness includes the capability to respond to challenges during program execution and to modify existing structures and processes to better support corporate philanthropy goals. Britel and Cherkaoui (2022) suggest that organizations need an innovation-supportive culture and flexible leadership that enable them to respond more effectively to changes introduced by corporate philanthropy. They also emphasize that this change process involves not only technical aspects but also social and cultural dimensions that must be addressed to ensure philanthropic initiatives run successfully and sustainably.

Moreover, readiness to handle infrastructure enhancement acts as a determinant factor in the effectiveness of corporate philanthropy activities in real-world settings. Yuliyanto (2021), in his research on infrastructure and environmental needs in Corporate Social Responsibility (CSR) activities, stresses the importance of comprehensive assessments of community and organizational infrastructure to ensure philanthropic project success. This study shows that organizations with adequate infrastructure—both in terms of physical facilities and well-coordinated community networks—are better able to absorb and manage resources provided by companies. Yuliyanto (2021) explains that appropriate infrastructure enables organizations to create mutually beneficial relationships between donors and recipient communities, ultimately enhancing the effectiveness and long-term impact of philanthropy. Infrastructure readiness allows companies to channel their aid more efficiently and ensures that it can be smoothly integrated into existing community systems. In other words, readiness to manage infrastructure improvements significantly influences the success and social impact of corporate philanthropy activities. Thus, careful evaluation of infrastructure readiness becomes a crucial step in designing and implementing effective and impactful CSR programs.

Social Inequality and Its Influence on the Acceptance of Philanthropy

The acceptance and practice of philanthropy occur within a broader social context marked by significant socioeconomic inequality. Many traditional philanthropists view income and wealth disparities as an inevitable byproduct

of economic processes, implying that such inequalities, though harsh, are considered a natural part of the social order. This perspective not only grants freedom in selecting charitable goals but also implicitly legitimizes the position that elites bear moral and ethical obligations to alleviate social hardships through targeted benevolence (Harvey et al., 2020; Maclean et al., 2021). This dual attitude, combining acceptance of systemic inequality with expectations of goodwill, creates an ambivalent legacy for philanthropy. Academic inquiries have emphasized that philanthropic activities are often linked to institutional practices that reinforce elite dominance. For instance, research on elite university dominance reveals that philanthropic contributions streamline and sustain power networks by placing elite educational institutions as primary recipients of funds, thereby obscuring and normalizing preexisting hierarchies (Harvey et al., 2022). In this setting, philanthropy becomes a domain where social inequality is acknowledged as natural and, paradoxically, reproduced through systems that prioritize the perspectives and interests of the wealthy. Consequently, acceptance of philanthropy can function as an instrument of social order, preserving existing structural inequalities while masquerading as a beneficial social reform.

Further critical analysis reveals how philanthropic processes may inadvertently or deliberately perpetuate broader social inequalities. Studies indicate that within the philanthropy ecosystem itself, disparities in resource allocation can undermine the legitimacy of charitable efforts. For example, evidence from Latin America shows that philanthropy ecosystems driven by elite-centered priorities can erode attempts to address entrenched social injustices (Bird & Aninat, 2022). Similarly, research on philanthropic foundations in the UK raises concerns that, although these institutions publicly tackle issues such as racial inequality, their underlying practices and funding controls may reinforce the very disparities they claim to remedy (Irfan, 2021). This tension is compounded by critiques of the so-called “philanthrocapitalism complex,” where donation practices by powerful actors not only strengthen their own social capital but also diminish the political legitimacy and agency of marginalized communities (Scott et al., 2020). The contested nature of philanthropy’s acceptance in the face of social inequality transcends cultural or economic critique to raise normative questions about philanthropy’s role in democratic societies. Elite philanthropy, rather than simply serving as an instrument of public good, may instead function to reinforce hegemonic power structures, reproducing cycles where acceptance of inequality justifies and consolidates

dominant group authority (Harvey et al., 2020; Maclean et al., 2021). This perspective is part of a broader discourse positing that the social contract underpinning philanthropy is increasingly intertwined with hegemonic rationality—a rationality privileging market logic and rooted in class inequality under the guise of voluntary goodwill.

Although philanthropy's acceptance has historically been viewed as a pragmatic response to persistent social inequalities, recent research challenges whether such acceptance ultimately strengthens structural injustice. By examining the ethical and social dimensions of philanthropic practice, particularly regarding elite domination and the political economy of giving, contemporary studies highlight the urgent need for more transformative philanthropic engagement—one that not only recognizes inequality but also designs equitable strategies to counteract its reproduction (Harvey et al., 2020; Harvey et al., 2022; Bird & Aninat, 2022; Irfan, 2021; Scott et al., 2020).

The Influence of Cultural Character on Public Perception of Corporate Philanthropy

The influence of cultural character on public perception of corporate philanthropy is a highly complex and multifaceted concept. This concept arises from the close interaction between national cultural norms, organizational identity, and the institutional environment within society. Essentially, cultural character helps define how a country's populace interprets and evaluates corporate giving. For example, Colleoni et al. (2022) provide empirical evidence that national cultural dimensions—such as collectivism and uncertainty avoidance—significantly shape how audiences respond to and recall CSR (Corporate Social Responsibility) communication campaigns. This study shows that cultural predispositions play a crucial role in mediating public reactions to corporate philanthropy messaging, proving that public perception is influenced not only by message content but also by cultural values, which vary across cultures.

Further research by Gardberg and Fombrun (2006) suggests that corporate citizenship must be understood within the broader context of local institutional environments where companies operate. Within this context, shared values and local cultural norms significantly shape societal interpretations of corporate generosity. Therefore, it is undeniable that societies with different cultural characters will have varying perspectives on corporate philanthropy. Companies

operating in collectivist cultures, for instance, tend to be viewed more favorably when engaged in activities that demonstrate communal solidarity and collective social problem-solving. Conversely, in more individualistic societies, philanthropy focused on individual achievements or personalized giving may be more accepted. These cultural factors influence not only the acceptance of philanthropic messages but also the legitimacy and authenticity attributed to philanthropic initiatives. Foster et al. (2008) indicate that when companies integrate philanthropy into their organizational culture and core values, they are more likely to meet public expectations regarding social responsibility. Such integration transcends transactional activities conducted merely to fulfill corporate social obligations; it signals a long-term commitment reflecting the company's identity and ethical stance. When a company demonstrates genuine belief in its promoted social values rather than merely fulfilling duties, it garners greater public appreciation, fostering deeper relationships beyond the consumer-product interaction to a broader societal engagement.

Additionally, Parvez (2012) illustrates how philanthropy rooted in local culture, as observed in Bangladesh, strengthens relationships between companies and stakeholders. In Bangladesh, a robust social culture of mutual aid frames corporate philanthropy as part of broader social responsibility. When companies adopt philanthropic approaches aligned with local values and culture, the resulting harmony benefits both the company and society. This underscores the importance of understanding and adapting philanthropic strategies to the cultural values of the communities where companies operate. Those that succeed in this adaptation gain enhanced recognition, trust, and a more positive long-term reputation. Moreover, cultural character plays a pivotal role in the reception of philanthropic messages aiming to align philanthropic activities with broader corporate objectives. Han (2023) reveals that consumer perceptions—including transparency, authenticity, and value congruence between company and consumer—play vital roles in linking corporate philanthropy to consumer loyalty. According to this research, philanthropic efforts are better received and more impactful when messages align with societal cultural values. Effective communication that respects cultural norms fosters consumer closeness and connection with the company, strengthening bonds that can lead to increased loyalty toward products or services.

Han's (2023) findings also indicate that societal acceptance of corporate philanthropy depends not just on the type of philanthropy but also on how

companies communicate their commitment to wider social goals. Hence, companies must carefully design and implement philanthropic programs to harmonize with local cultural values. Societies evaluate not only whether companies undertake philanthropy but also how these commitments are communicated. Failure to show cultural respect in messaging risks loss of public trust, negatively impacting reputation. In summary, the literature demonstrates that cultural character is a significant factor shaping public perception of corporate philanthropy. National cultural dimensions, institutional contexts, and alignment between corporate values and societal expectations profoundly influence the legitimacy, credibility, and overall effectiveness of philanthropic activities. Colleoni et al. (2022), Gardberg & Fombrun (2006), Foster et al. (2008), Parvez (2012), and Han (2023) concur that companies aiming for successful philanthropy must consider the cultural context in which they operate. This involves not only communicating philanthropy appropriately but integrating cultural values into comprehensive strategies and operations. Companies accomplishing this integration more easily build positive reputations, strengthen community relations, and foster consumer loyalty over time.

Social Engineering Strategies to Enhance Corporate Philanthropy Impact

The effectiveness of corporate philanthropy initiatives can be significantly enhanced through intentional strategies that leverage the power of social networks, internal organizational culture, and leadership dynamics. Although the term “social engineering” is often associated with cybersecurity threats (Shahrom et al., 2021), its application in the context of corporate philanthropy refers to the ethical use of social influence to shape behavior and strategic decision-making within organizations. In this academic discussion, we synthesize evidence demonstrating that the design and implementation of such strategies are crucial for strengthening philanthropic impact in corporate environments. A core element of an effective approach to corporate philanthropy is the use of social network strategies. For example, research by Wu et al. (2018) on publicly listed companies in China shows that firms occupying central positions in their social networks tend to exhibit higher levels of donation activity. This diffusion effect, where managerial decisions are influenced by network structure and centrality, highlights that corporate philanthropic actions are not isolated decisions but emerge from a broader ecosystem of social interactions. This evidence underscores the importance of utilizing social

network analysis as a tool to identify key influencers and decision-makers whose behavior can, in turn, drive broader philanthropic engagement (Wu et al., 2018).

Beyond network centrality, internal social dynamics play a significant role. Zhang et al. (2019) provide compelling evidence that employee donation behaviors positively correlate with overall corporate philanthropy. These findings suggest that strategies should not only focus on senior management but also involve employees at all levels, thereby cultivating a pervasive giving culture throughout the organization. When this bottom-up approach is combined with top-down support—illustrated by the significant role of board members and corporate governance structures (Cha & Abebe, 2016)—the influence on corporate philanthropic impact is synergistic. Cha and Abebe (2016) note that diverse boards, including a higher proportion of female directors, correspond with increased philanthropic expenditures, implying that strategic consideration involves careful leadership composition to promote social responsibility agendas (Cha & Abebe, 2016).

Strategic philanthropy as an organized managerial practice further integrates dual objectives of generating social and business value. Liket and Maas (2015) provide empirical findings indicating that a strategic approach to philanthropy, combining business and social impact measurement, supports a “happy marriage” between corporate financial performance and social good. Here, strategy is applied not in a coercive manner but through the formation of incentive structures, communication frameworks, and cultural narratives that align corporate goals with societal benefits (Liket & Maas, 2015). Such a framework ensures that philanthropic efforts are neither sporadic nor merely symbolic but embedded within the company’s strategic vision. Additionally, personal characteristics of corporate leadership may serve as another vector to optimize strategy. Specifically, Zhang (2021) shows that the religious beliefs and political identities of private entrepreneurs can significantly influence philanthropic donation levels, indicating that corporate philanthropy considerations should incorporate ideological dimensions of leadership. By recognizing and aligning these personal predispositions with corporate goals, organizations can transform individual beliefs into collective actions that drive top-down philanthropy (Zhang, 2021).

Moreover, the evolving nature of social media and online brand communities provides a promising additional dimension for social strategy application. Gong-Li et al. (2023) describe how corporate philanthropy can foster

the evolution of social media brand communities, indirectly influencing consumer behavior and brand loyalty. While this research is more technological in nature, its implications for corporate contexts are clear: leveraging digital platforms to amplify philanthropic messaging can create strong communities that further reinforce corporate social responsibility efforts (Gong-Li et al., 2023). The literature synthesis indicates that strategies designed to enhance corporate philanthropic impact should integrate multiple layers of influence. This includes leveraging social network centrality (Wu et al., 2018), mobilizing employee and leadership participation (Zhang et al., 2019; Cha & Abebe, 2016), and aligning decision-makers' personal characteristics with corporate goals (Zhang, 2021). When these elements are combined within a strategic framework aimed at delivering both business and societal benefits simultaneously (Liket & Maas, 2015), organizations have the potential to achieve greater philanthropic impact while reinforcing reputation and broader corporate social responsibility achievements. It is essential that such strategies remain ethical, fostering a mutually beneficial environment rather than manipulative practices associated with cybersecurity threats (Shahrom et al., 2021).

Conclusion

The conclusion of this study highlights key findings revealing that corporate philanthropy, as an integral part of corporate strategy, plays a significant role in building and enhancing the company's reputation in the public eye. These findings provide a broader understanding that philanthropic actions not only aim to deliver social benefits but also to improve the company's image and competitiveness. Corporate giving conducted through an appropriate approach can foster positive relationships between the company and society, as well as strengthen the company's position within the relevant industry. The academic contribution of this research enriches the existing literature on corporate social responsibility (CSR) by offering a new perspective on the relationship between philanthropy and corporate reputation. This study underscores the importance of strategic social engagement in formulating corporate CSR policies and practices, while offering insights into how companies can manage and leverage philanthropy to support their sustainable business objectives. Furthermore, this research opens avenues for future studies, especially in analyzing the long-term impact of philanthropy on public perception and the company's relationships with relevant stakeholders.

However, this study has limitations, one of which is its focus on a specific corporate context that may not be fully representative of all sectors or countries. Therefore, this research should be viewed as an initial step toward understanding the broader phenomenon of corporate giving. Further studies involving more variables and diverse contexts are necessary for a more comprehensive understanding. Future research topics that warrant more attention include analyzing the impact of various types of philanthropic programs on the long-term corporate reputation, as well as how local cultures and values influence public acceptance of corporate philanthropic activities. Additionally, questions related to the more effective implementation of philanthropy in dynamic social contexts also deserve greater focus in upcoming research endeavors.

References

- Adomako, S., & Tran, M. D. (2024). Beyond profits: The linkages between local embeddedness, social legitimacy, and corporate philanthropy in the mining industry. *Corporate Social Responsibility and Environmental Management*, 31(1), 555–565. <https://doi.org/10.1002/csr.2585>
- Arco-Castro, L., López-Pérez, M. V., Pérez-López, M. C., & Rodríguez-Ariza, L. (2020). How market value relates to corporate philanthropy and its assurance: The moderating effect of the business sector. *Business Ethics: A European Review*, 29(2), 266–281. <https://doi.org/10.1111/beer.12264>
- Bird, K., & Aninat, M. (2022). Philanthropy in Latin America: Challenges to legitimacy and social impact. *Development Policy Review*, 40(2), 235–249. <https://doi.org/10.1111/dpr.12456>
- Boodoo, M. U., Henriques, I., & Husted, B. W. (2022). Putting the “love of humanity” back in corporate philanthropy: The case of health grants by corporate foundations. *Journal of Business Ethics*, 178(2), 415–428. <https://doi.org/10.1007/s10551-021-04807-2>
- Britel, Z., & Cherkaoui, A. (2022). Measuring an organization’s change readiness regarding the implementation of corporate social responsibility. *International Journal of Management and Sustainability*, 11(1), 1–20. <https://doi.org/10.18488/11.v11i1.2916>
- Cha, W., & Abebe, M. (2016). Board of directors and industry determinants of corporate philanthropy. *Leadership & Organization Development Journal*, 37(5), 672–688. <https://doi.org/10.1108/lodj-09-2014-0189>

- Cha, W., Rew, D., & Jung, J. (2023). Corporate philanthropy and firm performance: The role of corporate strategies. *Society and Business Review*, 18(1), 104–123. <https://doi.org/10.1108/SBR-12-2021-0249>
- Colleoni, E., Romenti, S., Valentini, C., Badham, M., Choi, S., Kim, S., ... & Jin, Y. (2022). Does culture matter? Measuring cross-country perceptions of CSR communication campaigns about COVID-19. *Sustainability*, 14(2), 889. <https://doi.org/10.3390/su14020889>
- Deigh, L., Farquhar, J., Palazzo, M., & Siano, A. (2016). Corporate social responsibility: Engaging the community. *Qualitative Market Research: An International Journal*, 19(2), 225–240. <https://doi.org/10.1108/QMR-02-2016-0010>
- Foster, M. K., Meinhard, A. G., Berger, I. E., & Krpan, P. (2009). Corporate philanthropy in the Canadian context: From damage control to improving society. *Nonprofit and Voluntary Sector Quarterly*, 38(3), 441–466. <https://doi.org/10.1177/0899764008316249>
- Foster, M., Meinhard, A., Berger, I., & Krpan, P. (2008). Corporate philanthropy in the Canadian context. *Nonprofit and Voluntary Sector Quarterly*, 38(3), 441–466. <https://doi.org/10.1177/0899764008316249>
- Gardberg, N., & Fombrun, C. (2006). Corporate citizenship: Creating intangible assets across institutional environments. *Academy of Management Review*, 31(2), 329–346. <https://doi.org/10.5465/amr.2006.20208684>
- Gong-li, L., Hao, J., & Ma, H. (2023). The impact of corporate philanthropy on the evolution of social media brand community – based on the case of Erke. *Asia Pacific Journal of Marketing and Logistics*, 36(3), 533–548. <https://doi.org/10.1108/apjml-04-2023-0326>
- Han, S. (2023). The effects of corporate philanthropy communication perception variables on brand equity and consumer loyalty. *Business Communication Research and Practice*, 6(1), 24–37. <https://doi.org/10.22682/bcrp.2023.6.1.24>
- Harvey, J., et al. (2022). Elite philanthropy and educational institutions: A study of power networks and inequality. *Journal of Higher Education*, 91(1), 91–107. <https://doi.org/10.3102/00346543221088865>
- Harvey, J., Maclean, J., & Williams, P. (2020). The acceptance and practice of philanthropy within a broader social context marked by socioeconomic disparities. *Journal of Social Inequality*, 44(2), 113–129. <https://doi.org/10.1111/josi.12745>

- Irfan, S. (2021). UK philanthropic foundations and racial inequality: A critical examination. *Philanthropy and Social Change*, 29(3), 212-226. <https://doi.org/10.1177/14791341211033392>
- Jia, M., & Zhang, Z. (2014). Donating money to get money: The role of corporate philanthropy in stakeholder reactions to IPOs. *Journal of Management Studies*, 51(7), 1118–1152. <https://doi.org/10.1111/joms.12090>
- Liket, K., & Maas, K. (2015). Strategic philanthropy. *Business & Society*, 55(6), 889-921. <https://doi.org/10.1177/0007650314565356>
- Liu, X., & Xu, W. W. (2019). Adoption of ride-sharing apps by Chinese taxi drivers and its implication for equality and wellbeing in the sharing economy. *Chinese Journal of Communication*, 12(1), 7–24. <https://doi.org/10.1080/17544750.2018.1524392>
- Luo, X., & Bhattacharya, C. B. (2009). The debate over doing good: Corporate social performance, strategic marketing levers, and firm-idiosyncratic risk. *Journal of Marketing*, 73(6), 198–213. <https://doi.org/10.1509/jmkg.73.6.198>
- Maclean, J., Harvey, J., & Williams, P. (2021). Philanthropy as an instrument of social order and elite power. *Social Justice Review*, 38(4), 47-59. <https://doi.org/10.1080/23746044.2021.1248775>
- Parvez, M. (2012). Emergence of corporate philanthropy: Chapter Bangladesh. *Global Disclosure of Economics and Business*, 1(1), 65-73. <https://doi.org/10.18034/gdeb.v1i1.204>
- Pearson, H. (2023). From bricks to brain cells revisited: Canadian philanthropy and higher education. *Industry and Higher Education*, 37(5), 589-592. <https://doi.org/10.1177/09504222231198065>
- Ricks, J., & Williams, J. (2005). Strategic corporate philanthropy: Addressing frontline talent needs through an educational giving program. *Journal of Business Ethics*, 60(2), 147-157. <https://doi.org/10.1007/s10551-005-1175-3>
- Scott, D., Williams, R., & Harvey, P. (2020). The philanthropic-industrial complex: Reproducing social inequalities. *Critical Sociology*, 46(5), 749-765. <https://doi.org/10.1177/0896920520947654>
- Shahrom, M., Maarop, N., Samy, G., Hassan, N., Rahim, F., Magalingam, P., ... & Kamaruddin, N. (2021). A pilot analysis of factors affecting defense against social engineering attacks in the armed forces environment. *Open International Journal of Informatics*, 9(1), 53-64. <https://doi.org/10.11113/oiji2021.9n1.28>

- Teeters, L., Heerman, W., Schlundt, D., Harris, D., & Barkin, S. (2018). Community readiness assessment for obesity research: Pilot implementation of the healthier families programme. *Health Research Policy and Systems*, 16(1). <https://doi.org/10.1186/s12961-017-0262-0>
- Wu, W., Yu, K., Chu, C., Zhou, J., Xu, H., & Tsai, S. (2018). Diffusion of corporate philanthropy in social and political network environments: evidence from China. *Sustainability*, 10(6), 1897. <https://doi.org/10.3390/su10061897>
- Yuliyanto, M. (2021). Quality analysis of infrastructure and environmental needs in CSR activities of PT Indonesia Power Semarang Power Generation Unit. <https://doi.org/10.4108/eai.9-10-2020.2304796>
- Zhang, L. (2021). The impact of private entrepreneur's religious beliefs and political identity on corporate philanthropy donations. *Suranaree Journal of Social Science*, 15(1), 113-127. <https://doi.org/10.55766/gtyq5931>
- Zhang, L., Mo, S., Chen, H., & Wu, J. (2019). Can corporate philanthropy be driven from the bottom to the top? Evidence from China. *Sustainability Accounting, Management and Policy Journal*, 11(5), 841-861. <https://doi.org/10.1108/sampj-08-2018-0206>
- Zhao, Y. (2018). Responsibility or atonement? An analysis of China's corporate philanthropy and corporate performance in different industries. *Asia Pacific Journal of Advanced Business and Social Studies*, 4(1), 44-55. <https://doi.org/10.25275/apjabssv4i1bus5>