Malaysian Journal of Social Sciences and Humanities (MJSSH) (e-ISSN : 2504-8562)
2025, Volume 10, Issue 9, e003599
DOI: https://doi.org/10.47405/mjssh.v10i9.3599

RESEARCH ARTICLE

Strategic Corporate Social Responsibility Management in Shaping a Resilient and Sustainable Future Post-Pandemic

Fazreena Mansor[1*], Siti Hasziani Ahmad[2], Fadli Dali[3]
Ratha Krishnan Suppiah[4], Noor Afeeda Ramli[5]
Ahmad Humaam A. Shukor[6]

[1]Faculty of Business and Management, Universiti Teknologi MARA, Cawangan Pahang, Kampus Raub, Felda Krau, 27600 Raub, Pahang, Malaysia
Email: fazreena@uitm.edu.my
[2]Faculty of Business and Management, Universiti Teknologi MARA, Cawangan Pahang, Kampus Raub, Felda Krau, 27600 Raub, Pahang, Malaysia
Email: hasziani88@uitm.edu.my
[3]Faculty of Business and Management, Universiti Teknologi MARA, Cawangan Pahang, Kampus Raub, Felda Krau, 27600 Raub, Pahang, Malaysia
Email: fadli@uitm.edu.my
[4]Faculty of Business and Management, Universiti Teknologi MARA, Cawangan Pahang, Kampus Raub, Felda Krau, 27600 Raub, Pahang, Malaysia
Email: ratha353@uitm.edu.my
[5]Faculty of Business and Management, Universiti Teknologi MARA, Cawangan Pahang, Kampus Raub, Felda Krau, 27600 Raub, Pahang, Malaysia
Email: afeeda@uitm.edu.my
[6]Faculty of Business and Management, Universiti Teknologi MARA, Cawangan Pahang, Kampus Raub, Felda Krau, 27600 Raub, Pahang, Malaysia
Email: humaam@uitm.edu.my

CORRESPONDING AUTHOR (*):
Fazreena Mansor
(fazreena@uitm.edu.my)

KEYWORDS:
Corporate social responsibility
Pandemic
Resilience

CITATION:
Fazreena Mansor, Siti Hasziani Ahmad, Fadli Dali, Ratha Krishnan Suppiah, Noor Afeeda Ramli, & Ahmad Humaam A. Shukor. (2025). Strategic Corporate Social Responsibility Management in Shaping a Resilient and Sustainable Future Post-Pandemic. *Malaysian Journal of Social Sciences and Humanities (MJSSH), 10*(9), e003599. https://doi.org/10.47405/mjssh.v10i9.3599

ABSTRACT

In early 2020, COVID-19 significantly disrupted global social, political, economic, and environmental life. In this context, businesses were required to broaden their corporate social responsibility (CSR) initiatives to adapt to an evolving and dynamic landscape. This paper highlights the importance and impact of CSR strategies in addressing the challenges posed by the pandemic. A qualitative approach was employed, combining manual content analysis of 25 Malaysian companies listed on the Kuala Lumpur Stock Exchange (KLSE), which are known for their strong CSR practices, with semi-structured interviews conducted with 15 senior managers. Findings reveal that companies adopting proactive CSR strategies were better able to sustain stakeholder trust, protect employee and community well-being, and align immediate crisis responses with long-term sustainability goals. The findings emphasize that strategically managed CSR not only supported business continuity during the pandemic but also strengthened organizational resilience. The study highlights CSR as a vital pathway for shaping a more sustainable and resilient future following the pandemic.

Contribution/Originality: This study makes a significant contribution by advancing CSR as a strategic management tool, rather than a philanthropic or compliance-driven

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approach. This research demonstrates how effectively managed CSR programs can directly enhance organizational resilience and long-term sustainability following the COVID-19 pandemic.

1. Introduction

The COVID-19 pandemic has caused not only mortality, human suffering, and social isolation, but also severe economic setbacks worldwide. The COVID-19 pandemic has exacerbated poverty and social inequality; therefore, the most disadvantaged members of society require additional support (Szymborska, 2024). The health, economic, and well-being of these individuals are at higher risk, making their protection an urgent concern for all nations. The Malaysian government has supported these groups through specific initiatives and interventions, including three economic stimulus measures totaling MYR 260 billion (approximately USD 60 billion). Still, it will never be sufficient to fully mitigate the adverse effects of the COVID-19 pandemic (Aziz et al., 2020). Given these facts, it is intriguing to consider how companies may assist the Malaysian government in defending and safeguarding society, with a particular focus on protecting the most vulnerable populations.

There is a growing public expectation that businesses will adopt socially responsible practices and increase their CSR policies to thrive in today's fast-paced, ever-changing global economy. Businesses are being encouraged to go above and beyond for the benefit of their local communities, as well as their own employees and customers. From this vantage point, CSR actions aimed at protecting the most vulnerable members of society can constitute a win-win approach that benefits both companies and society (Mariotti, 2024). However, companies have difficulties in striking a balance between the interests of their stakeholders and their own business during this especially challenging period (He & Harris, 2020), which has pushed companies' dedication to ethical business behavior and CSR to the test (Asante Antwi et al., 2021). Considering the extreme constraints brought on by the COVID-19 epidemic, some companies may choose to prioritize short-term profits over long-term CSR investments to ensure their survival. The epidemic, however, also presents an opportunity for companies to adopt a more accurate and authentic CSR, helping to address pressing global social and environmental issues (Meirun et al., 2022).

As part of their CSR initiatives, businesses are expanding their efforts to aid and proactively support those in need during this outbreak. Examples include the Sunway Group, which has pledged more than RM34 million (approximately US$8.1 million) to aid Malaysians during the epidemic, including RM300,000 (approximately US$71,500) to support the B40 communities (GMO Research, 2021). The conglomerate set aside more than RM12 million (US$2.86 million) to subsidize medical care for government patients referred to the company's clinics by the Ministry of Health (GMO Research, 2021). The Komuniti Kita Covid-19 Relief initiative, funded by CIMB Group Holdings Bhd (CIMB Group) and its CSR subsidiary CIMB Foundation, will distribute RM10 million in relief to those affected by the recent COVID-19 epidemic. Employees will contribute the remaining RM1 million through a contribution campaign, with CIMB Foundation and the CIMB group contributing the remaining RM9 million (GMO Research, 2021).

Moreover, in times of uncertainty, we have seen temporary layoffs due to the decisions made by CEOs who either want their companies to experience the least economic

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difficulties or who are preparing for a grim medium-term future. In line with the 2030 Agenda and the Sustainable Development Goals (SDGs), the current scenario resulting from the pandemic has made it evident that the activities of many companies have been exceptional, in that they have adapted their CSR policies and practices to current health, economic, and social needs. In this sense, the pandemic crisis has prompted a shift in corporate strategy, with a renewed focus on the critical social, economic, and environmental responsibilities that businesses must shoulder (Al Frijat et al., 2024).

Despite the significance of this topic, the role of businesses in supporting society during the COVID-19 pandemic has been largely overlooked in academic research. Thus, little is known about how companies in different parts of the world are working to safeguard society, particularly the individuals who are most susceptible to harm and have been most adversely impacted by the COVID-19 pandemic. To the best of our knowledge, there has been only one contribution on the issue, undertaken by Mahmud et al. (2021), which focuses on the American setting in which certain corporations have demonstrated a dedication, primarily to their employees, consumers, and communities. As a recent study by Ibrahim (2021) shows, there has been a widespread awakening of corporate consciousness in Malaysia, highlighting the importance for scholars to explore the motivations behind organizational initiatives and the key areas where the actions have been focused. This study aims to fill a significant void by examining, analyzing, and understanding the steps taken by Malaysian corporate organizations to support the nation's fight against COVID-19. Interviews were conducted with managers (key informants) responsible for CSR actions in business organizations, spanning middle and senior levels, at 20 top companies across the manufacturing and service sectors. This study aims to bridge a significant gap by examining, analyzing, and understanding the immediate efforts undertaken by Malaysian corporate organizations to support the nation's fight against COVID-19. To achieve this, interviews were conducted with key informants, particularly managers responsible for CSR initiatives at the middle and senior levels of the 20 leading companies in the manufacturing and services sectors. The interviews were performed from February to April 2022 to gain insight into their immediate CSR initiatives and the approach they have implemented in this area. To learn more about the organizations' operations and stances toward society, we employed manual content analysis on the data we collected through interviews. Additionally, several actions were identified to enable managers to effectively adjust their current CSR approach and meet the pressing requirements of the post-pandemic environment.

This study is relevant for two main reasons. First, this article focuses on instances of implemented strategies that might assist corporate leaders in enhancing their company's resilience and better managing the current crisis or future pandemic outbreaks. Second, companies have an ethical responsibility to safeguard their legitimacy, respond to institutional demands, and protect the health of their stakeholders, including employees and customers, considering the severe threats posed by the epidemic and its societal and economic ramifications. Nevertheless, it is at best dubious whether their actions are successful in terms of social responsibility. This paper consequently provides new insights into the practices of companies that have implemented CSR.

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2. Literature Review

Due to its applicability and relevance to the business world, CSR has been a topic of active research for scholars and practitioners. A plethora of studies have examined the role of corporations in society and how CSR is related to several elements, including customer engagement, organizational citizenship behavior, firm performance, customer word of mouth, and workplace attitudes and behavior (Ramya & Baral, 2021). This not only demonstrates the breadth and depth of research on CSR but also underscores the significant nature of this research and its implications for both management theory and practice.

The significance of CSR initiatives in the aftermath of tragic disasters has garnered interest from both corporate executives and academics. Prior works have addressed the magnitude and velocity with which CSR responds to various crises, including disastrous environmental problems, financial crises, public relations crises, and brand crises (Ramya & Baral, 2021). However, the post-pandemic academic debate on CSR has been centered particularly on the COVID-19 pandemic, despite the rapidly expanding body of research on CSR. For instance, He and Harris's (2020) study illustrated the importance of companies disclosing their actual CSR practices and customers exercising ethical judgment during crises, such as the pandemic. Given the ongoing debate over the discrepancy between CSR rhetoric and actual practice, an authentic CSR response is imperative. Conversely, organizations were found to be strongly motivated by the prospect of strengthening their connections with communities during the COVID-19 pandemic. This is evidenced in a case study on Nestlé's COVID-19 CSR activities in South Africa, conducted by Pillay and Scheepers (2020), which highlights the necessity of multi-stakeholder collaborations and the use of pre-existing trust-based ties and strategic partnerships during a global crisis.

Aguinis et al. (2020) emphasized the importance of workers in the connection between COVID-19 and CSR reaction, beyond the macro-level CSR response. Organizations develop CSR policies in response to COVID-19, but the implementation and effectiveness of CSR initiatives are heavily influenced by how employees perceive and respond to these initiatives. The growing COVID-19 CSR response of firms also has the potential to benefit employees, as proposed by Mao et al. (2020). The application of Hobfoll's (1989) conservation of resources theory encompasses the idea that companies can enhance the psychological capital of their employees through CSR initiatives. Empowering workers to create and implement CSR practices was a key factor in helping them overcome the psychological effects of the COVID-19 outbreak and return to normality.

Moreover, studies that combine CSR with COVID-19 are gaining popularity. For example, Bapuji et al. (2020)'s conceptual paper not only highlights the benefits of immediate donations made by several large companies, such as Apple and Facebook, in aiding society in combating the epidemic, but also examines the superficial nature of most CSR efforts and their contribution to the widening of social disparities. Despite these, a proliferation of critical papers and viewpoint articles emphasizes that there are still many unexplored areas in the realm of CSR initiatives (Aguinis et al., 2020; Crane & Matten, 2020). Since COVID-19 has had a devastating effect on developing countries, researchers argue that studies focusing on countries like Malaysia are especially relevant. Therefore, this study seeks to address this gap by providing a fresh qualitative perspective on the current CSR activities and initiatives of several leading Malaysian companies.

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3. Research Methodology

Qualitative research methodology was employed in this study due to its exploratory nature. Manual content analysis and semi-structured interviews were used as part of the data collection strategy to gain a deeper understanding of the company's actions beyond what was publicly available.

3.1. Manual Content Analysis

The study employed manual content analysis to examine the rapid responses of Malaysian CSR leaders to the COVID-19 outbreak following the government's lockdown in March 2020. The number of positive cases in May 2020 placed Malaysia 34th worldwide. The Malaysian government has prioritized pandemic prevention since its inception, recognizing the disturbing trend in other nations. Many more Malaysians are struggling economically and completing fewer projects since the virus was declared a global pandemic, triggering a global recession. In the second quarter of 2020, Malaysia's GDP declined by 17.1% due to mobility restrictions and business closures. In January 2020, 7.1 million individuals were unemployed, rising to 7.4 million in June 2020, but then falling to 7.2 million in August 2020, despite a rise in unemployment (Rahman et al., 2020). Based on these prospects, Malaysia is a suitable location for study.

This study targeted top Kuala Lumpur Stock Exchange (KLSE)-indexed Malaysian companies that excel in corporate sustainability and social responsibility. A total of 41 firms were honored at the 2020 Sustainability and CSR Malaysia Awards, a collaborative initiative by CSR Malaysia and the Corporate Sustainability and Responsibility Malaysia Welfare Society. CSR Malaysia plays a vital role in linking Malaysian corporations with communities in need, facilitating their continuous efforts in corporate social responsibility. CSR Malaysia, a trademark of RHA (Research House of Asia) Media, has ongoing funding from the Ministry of Women, Family & Community Development Malaysia. Petronas, Tenaga Nasional Berhad (TNB), Mah Sing Group Bhd, Bank Rakyat, Sunway Group, RHB Banking Group, Kenanga, Axiata, Pharmaniaga, KPMG, Nestle, Canon, FedEX, Great Eastern Life Assurance, Kwantas Corporation Berhad, Golden Pharos Berhad, Getha, Homevest Capital, PMB Investment, Manulife Holding Berhad, Mondelez International Marketing, E-Idaman, 7-Eeleven, and BE International won 41 awards.

Therefore, grounded by a purposive sampling procedure, 25 of the leading Malaysian companies from KLSE were chosen as the CSR representatives and the sample of this study. The selected companies represent a well-diversified group of businesses operating in different industries (e.g., banking and insurance, telecommunications, energy, automotive, oil, and food distribution). The sources used to collect the data are twofold. This research firstly checked on their corporate websites and the pages dedicated to COVID-19, and the actions performed by the corporations. Second, this research analyzed the press releases, newsletters, annual reports, CSR/Sustainability reports, magazines, and Facebook pages providing information on how these corporations respond to the crisis.

3.2. Semi-Structured Interviews

The top 100 Malaysian listed companies on the Bursa Malaysia Stock Exchange were used as the target population for the present study. The selection of companies was

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based on their excellent capabilities, listing status, and resources in promoting CSR actions that benefit the Malaysian community. Studying the CSR practices of leading companies not only highlights their effectiveness but also provides valuable insights into their strategies, action plans, and contingency initiatives during the COVID-19 pandemic. The participants for this study were selected based on purposive sampling, meeting specific criteria that required them to be involved in CSR-related decision-making and have a minimum of five years of experience in the field. All participants were provided with detailed information about the study and gave their informed consent to participate voluntarily. Fifteen telephonic interviews were successfully performed from February to April 2022. The interview timings ranged from 30 minutes to 45 minutes. To maintain anonymity, the authors assigned a code (1, 2, 3, and so on) to each interview instead of using the actual identification. The informants were predominantly from the services sector (60%), with an average of 15 years of combined experience in the field. Details of the informants are shown in Table 1. The interviews focused on the theme of "*companies' goals and CSR efforts in celebration of COVID-19*", for example: "*How have companies used their CSR budgets to assist local communities, and what measures have been taken to aid those areas as this dreadful event has unfolded?*" The thematic analysis methodically elucidates the data obtained from semi-structured interviews to address the research objectives. The findings were analyzed through a rigorous coding classification process, resulting in the identification of themes. Following a comprehensive coding of the analyzed data, the outcomes of this study were evaluated and compared with those of prior research utilizing the summative method of qualitative content analysis.

Table 1: Informant details

Informant Code	Sector	Designation	Tenure in the position (years)
1	Manufacturing	Human resource manager	25
2	Manufacturing	Senior manager	7
3	Manufacturing	Senior manager	12
4	Services	CSR/Sustainability manager	20
5	Services	General manager	25
6	Services	CSR/Sustainability manager	15
7	Services	Head of corporate social responsibility	18
8	Services	CSR/Sustainability manager	15
9	Services	CSR/Sustainability manager	9
10	Manufacturing	Group head	12
11	Manufacturing	Senior manager	15
12	Manufacturing	Deputy human resource manager	13
13	Services	Head of corporate social responsibility	15
14	Services	CSR/Sustainability manager	15
15	Services	CSR/Sustainability manager	10

Based on Jose and Lee (2007), three independent coders were employed to enhance comprehensibility and ensure a fair interpretation of the data. Thus, two researchers were assigned as primary coders in the study to ensure the reliability and validity of the obtained data, and a third coder was responsible for rechecking and identifying unbiased perceptions, opinions, and ideas related to the themes.

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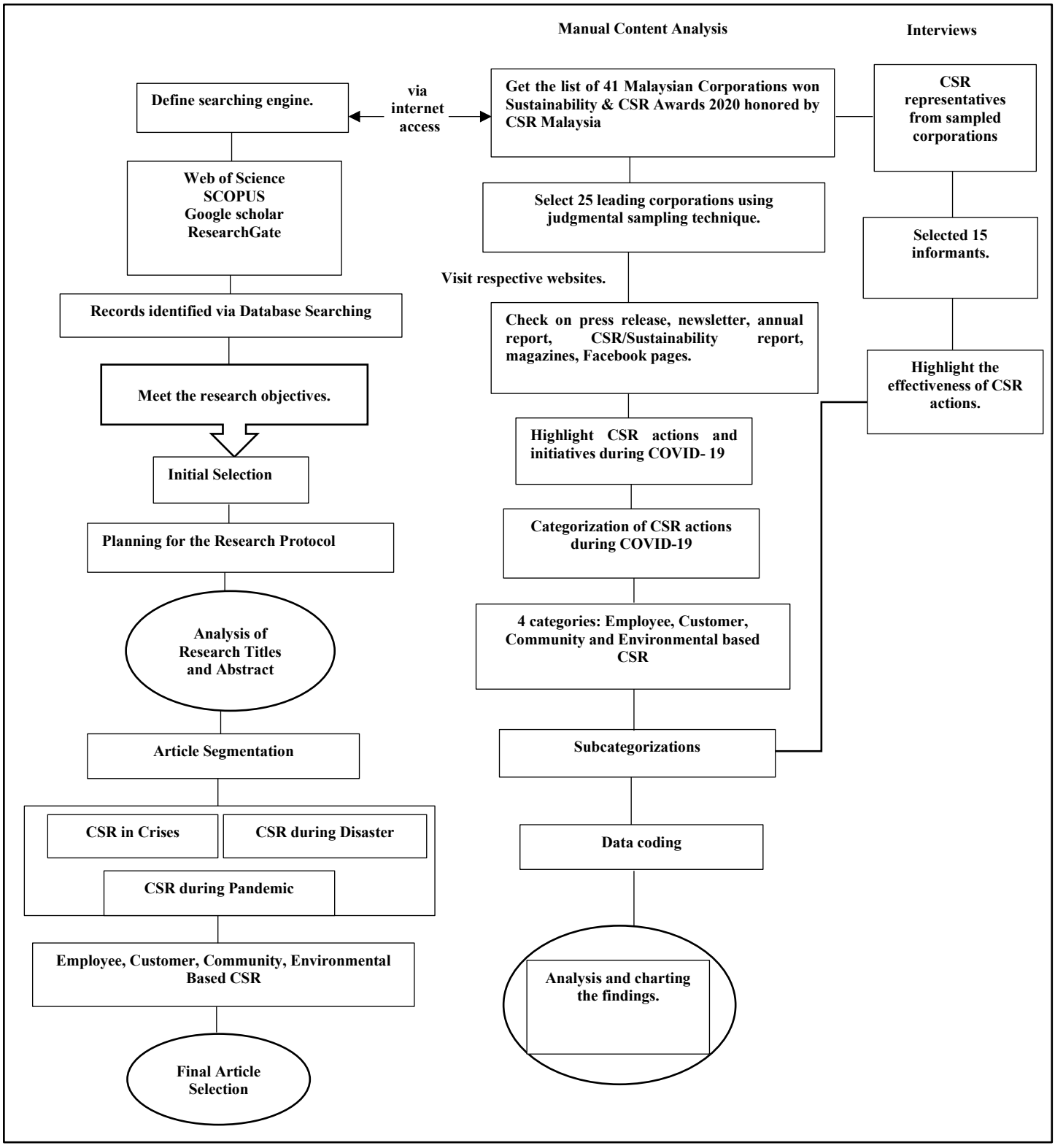
3.3. Research Framework

This study obtained data from secondary sources by using the content analysis technique. The overall framework of methodological structure is outlined in Figure 1. The concept of this framework is based on and adapted from Mahmud et al. (2021).

Figure 1: Systematic framework of the research structure



Source: Author's illustration

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4. Findings and Discussion

Although the pandemic has many dark sides, there are also some general opportunities that companies and their stakeholders can take advantage of. As part of their CSR efforts during the pandemic, companies must take concrete steps to address crisis-related risks while minimizing adverse effects on their stakeholders. With this chance, companies may strengthen their long-term corporate value and resilience in the face of threats, paving the way for the best possible recovery.

4.1. Robust CSR and Resilient Companies

Resilient companies are characterized by their ability to effectively perceive, avoid, adapt, and recover from environmental conditions that may pose a risk to their survival (Rajyaguru & Baser, 2024). Stock price fluctuations within a defined timeframe serve as a valuable metric for assessing a company's resilience. Through an analysis of the correlation between pre-2020 corporate attributes and stock price responses to the COVID-19 pandemic, Ding et al. (2021) determined that companies with more robust CSR initiatives experienced a less severe decline in stock prices during the pandemic. These companies that were more involved in CSR also achieved more profitability, growth, and sales per employee. Consistent with business cases for CSR (Kong et al., 2020), our findings highlight the importance of investing in CSR and the connection between investments and the resilience of companies.

FedEx, for example, has been supporting essential and critical medical shipments to and from impacted areas since the most brutal hit. By leveraging its road networks and infrastructure, FedEx has transported over 20 kilotons of PPE and masks to support front-line healthcare workers. Working in tandem with the Malaysian Official Designers Association (MODA), Getha has transformed its operations to produce more PPE head covers and body suits for hospital frontliners, thanks to the intensifying efforts of its sewing workforce. With its contributions, Getha has generously donated hundreds of latex mattresses and pillows to quarantine centers, clinics, and hospitals across Malaysia. Additionally, the Sunway Group launched a customer engagement hub to provide more innovative and engaging experiences during this pandemic period. A chatbot approach was initiated for customers who wanted to engage with the company. Advanced sentiment analysis was performed to identify customer trends and integrate with customer-facing channels, including Twitter, Instagram, Facebook, TikTok, and email. As one of Malaysia's largest pharmaceutical companies, Pharmaniaga announced that it would establish the world's first halal vaccine facility, targeting completion by 2022. With more than 300 alliances and over 6,000 private hospitals, general practitioners, and pharmacy outlets, Pharmaniaga maintains a strong and ongoing relationship with its customers, providing a solid base to strengthen customer loyalty, especially following the COVID-19 outbreak.

In the post-pandemic context, the adoption of sustainability-driven multi-stakeholder initiatives has become increasingly relevant and crucial for improving medium- and long-term resilience. Resilient companies should consider CSR as an essential component of their innovation and transformation efforts, as this will help them navigate challenging times, such as the COVID-19 pandemic (Kapla, 2020).

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4.2. Protecting the Vulnerable and Addressing Inequality Mid-and Post-Pandemic

The COVID-19 virus does not discriminate; however, inequality does, as the pandemic's impact varied across different demographics. The elderly, poor, indigent, incarcerated, indigenous, or disabled have emerged as vulnerable cohorts during the pandemic, experiencing a disproportionate impact on their health, financial, and social well-being.

In response to the pandemic, several Malaysian corporations have taken urgent CSR actions to protect their communities. All the sample companies are familiar with CSR principles and have effective CSR policies and sustainability reports in place. The actions include community donations and support, as well as the creation of funds and donations to non-profit organizations. Around 72% of sampled companies made monetary contributions to the community for various purposes (see Table 2), and 86% of companies provided in-kind support. For example, Great Eastern Life Assurance has donated over RM3.11 million in cash to help thousands of vulnerable children across Malaysia who faced shortages of air resources during the pandemic. Sunway has donated over RM 2.8 million in cash donations to provide food to the urban poor in its hometowns and has spent more than RM 34 million to help Malaysia recover.

Contributions from Petronas of RM 10.06 billion were made to assist communities affected by the COVID-19 epidemic. These contributions were made to organizations such as NADMA and Kemaman Hospital in Terengganu, who are helping the frontline workers in their fight against the virus. During the pandemic, medical professionals across Malaysia worked tirelessly to treat patients, and a total of RM 50.6 million was set aside to support them. TNB has announced a donation of RM 23.15 million for COVID-19 relief support programs. The donations provided essential equipment, including ten ventilator machines, which were sent to hospitals in Melaka, Perak, Johor, Pahang, and Negeri Sembilan to treat COVID-19 patients in the emergency units. Approximately 32% of sampled companies have created various funds and collaborated with local and broad-based international foundations. For example, Great Eastern Life Assurance has pledged a total of RM1 million to the COVID-19 vaccine fund, supporting the community as the National COVID-19 immunization program rolls out. Kwantas, in collaboration with several non-governmental organizations, initiated a fundraising campaign through a charity dinner to address emerging community needs during the pandemic. Kwantas initially granted RM 2 million as an anchor donation to the fund. Through “Tabung Kiriman Ikhlas”, Mondelez International successfully raised RM 200,000 to alleviate the burden on underprivileged communities across the country.

Table 2: Donation of funds during the COVID-19 worldwide outbreak

Company	Amount	Company	Amount
Petronas	RM 10.06 billion	KPMG	RM 0.15 million
TNB	RM 23.15 million	E-Idaman	RM 1 million
Mah Sing Group	RM 2.25 million	Nestle	RM 1 million
Bank Rakyat	RM 1.25 million	Canon	RM 0.048 million
RHB	RM 14.5 million	Great Eastern Life Assurance	RM 5.11 million
Axiata	RM 2.9 million	Kwantas Corporation Berhad	RM 2 million
Pharmaniaga	RM 11.8 million	Manulife Holdings Berhad	RM 1.5 million

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BE International	RM 0.68 million	Mondelez International	RM 0.08 million
Golden Pharos Berhad	RM 0.45 million RM 1.6 million	Sunway Group	RM 67 million
7 Eleven			

Source: Author's compilation from respective websites of sampled companies

It is widely agreed that the most vulnerable parties should be given priority after the COVID-19 pandemic, to build a society and companies that are more resilient. To develop a sustainable and socially responsible business case or policy, it is imperative for businesses to initially explore innovative solutions to address the tensions and paradoxes arising from conflicting interests among stakeholders. As home became the new center of gravity for Malaysians, Axiata has conducted expeditious upgrades on its networks to alleviate data congestion and collaborated with e-learning providers to assist students learning from home. In fact, Axiata continues to offer 1GB of free data daily, along with unlimited WhatsApp and Microsoft 365 access, 10% e-wallet cashback on reloads via the Celcom Life App, and free calls to the Criss Preparedness Response Centre for its customers.

The economic shock caused by COVID-19 has revealed both new and existing inequities, which have had a significant impact. CSR initiatives that aim to reduce these gaps may prioritize assisting children with online education through free online learning platforms or implementing technologies to aid employees in mitigating risks, such as utilizing robots for cleaning or enhancing healthcare services. According to the findings, these CSR efforts may reveal additional opportunities for companies to address economic inequalities in society.

4.3. Promoting More Resilient Companies to Foster Long-termism and Strategic Agility

Resilience in the face of a global health catastrophe requires support from both systems and companies. It is crucial to prioritize inclusive business practices as the "new normal," considering the pandemic. This will help create societies that are more resilient and equitable, ultimately benefiting vulnerable communities. According to Rajyaguru and Baser (2024), companies must rethink their CSR initiatives if they are to help reduce the increased vulnerability and inequality caused by the COVID-19 pandemic. They must also work to keep their businesses afloat financially as they build a more equitable and integrated society. Therefore, for companies to become more resilient, they need to reevaluate and re-strategize their CSR initiatives in line with long-termism and strategic agility.

Addressing urgent crises, such as the COVID-19 pandemic, demands a significant shift from prioritizing short-term performance to ensuring long-term resilience. Companies should integrate CSR as a fundamental component of their innovation and resilience-building efforts and should strive to be adequately prepared for future crises. Amidst the unpredictable, urgent, and ever-changing business landscape during the pandemic, it is crucial to develop competency to achieve strategic agility. In building back better, Sunway Group, for instance, considered Environmental, Social and Governance (ESG)-focused recovery plan to be one of the few effective directions that they can take. Preparing for all eventualities, the value of ESG is exemplified by Sunway Group through sustainability efforts, risk management, and risk mitigation. At Sunway Group, ESG serves as a regulatory mechanism designed to enhance corporate knowledge and promote compliance. Its primary objective is to encourage companies to collectively

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pursue the SDGs using a corporate language that is universally understandable, hence ensuring compliance.

CSR policies are increasingly being acknowledged and prioritized, aligning with the notion that businesses should possess strategic agility. This entails the ability to adapt promptly and effectively to driving change, while simultaneously maintaining flexibility and focus. By establishing new markets and introducing innovative products that cater to untapped customer segments, companies can effectively contribute to the broader society in areas where they possess the most significant capabilities. A helpful initiative by Petronas, when local certified Small-Medium Enterprises (SMEs) were hit hard by the pandemic, they helped them out by setting up a small market at a petrol station and selling their products for free. Not only did Petronas promote local SME products at their mini market (Kedai Mesra), but they also helped SMEs by hosting educational webinars and workshops on how to market their products online, as this has become a new norm that they need to adopt. This shows that agility can be achieved on two fronts. Firstly, by responding swiftly to the needs of indirect stakeholders, and secondly, by considering the interests of broader indirect stakeholders in accordance with corporate strategy.

Taking as fact that the companies have performed good work, two points of concern were raised from the interview sessions. In the scenario of economic uncertainty, some managers decided to reallocate CSR funds that had been designated for other areas, such as environmental protection. One of the informants mentioned having to shelve some projects and redirecting resources to meet more immediate requirements is indicative of the problem of managerial myopia, also known as managerial short-termism, in reaction to CSR. With the existence of managerial myopia, managers would typically make decisions with a short-term perspective, which often hurts the company's ability to create long-term value (García-Sánchez & García-Sánchez, 2020). In general, these types of managers tend to underinvest García-Sánchez and García-Meca, 2020), leaving a smaller amount of funds available for activities related to CSR and capital investment (Oehmke & Opp, 2024). Few studies on CSR, such as those by Slawinski and Bansal (2015) and Ramya and Baral (2021), have revealed that managerial myopia is viewed as a contributing factor to the slow response to growing environmental concerns and mounting poverty. Managers are more focused on immediate financial gains and meeting short-term targets rather than investing in long-term sustainability measures. Besides, experience from previous economic turmoil and financial crisis of 2008/2009 in particular, implies that policy on climate and environmental area may be sidelined and deprioritized Gravey and Jordan (2019); Dupont et al. (2020) because the focus was diverted to address the most pressing issues. This can lead to a lack of attention and investment in sustainability initiatives, as well as a failure to address the long-term consequences of environmental degradation.

Surprisingly, many companies have advocated altruistic actions and have made significant contributions to addressing social problems during the pandemic. These companies recognize that they have a role to play in promoting the well-being of society, and that their success is closely linked to the health and prosperity of the communities in which they operate. Although few, their contributions are extremely valuable for society, and they serve as a powerful example for others to follow. In general, although it may be challenging to balance short-term economic concerns with long-term sustainability goals, it is vital for companies to consider the broader social and environmental impacts of their actions and work towards creating a more sustainable

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future. It is abundantly clear that companies are responding immediately to COVID-19, but this response should not come at the expense of the environment. More importantly, these actions enable companies to address the risks posed by the COVID-19 pandemic and can be applied to any subsequent epidemics, leading to improved social integration.

Companies have intensified their efforts to fully utilize their manufacturing and production capabilities to support the nation. Notably, informants from pharmaceutical and food processing companies leveraged their expertise to scale up production, focusing on medical supplies and food packets to meet urgent demands. As shown in Table 3, responses include the definition of protocols for workplace hygiene and sanitization, periodic health status checks, the launch of employee-specific COVID-19 information portals, and the dissemination of health education and awareness materials. Their in-house activities align with SDG 8, aiming to foster sustained, inclusive, and sustainable economic growth while ensuring complete and productive employment and decent work for all employees. Such activities also have an impact on SDG 3 by promoting a healthy lifestyle through raising employee awareness of diseases and health hazards, especially amid a pandemic.

Table 3: Thematic summary derived from manual content analysis.

Attribute	Initiatives	Informant Code
Internal practice	Launching an employee-dedicated COVID-19 information portal	1,5,8,11
	Periodic health status check	6,5,14
	Establishment of the epidemic monitoring and accountability committee	11
	Analyze and assess the proposed changes to the building's layout	3,10,12
	Track employees through infrared scanning and QR codes	1,11
	Applause campaigns to employees at their jobs	2,5,7,8,11,13,15
	Distribution of COVID-19 test kits, masks, and sanitizer	All informants
	Cleaning and hygiene protocols	1,4,5,6,11,12,15
	Training opportunities to upskill employees during the outbreak	2,10,11
	Define policy for evacuation and return procedure from the infected area	3,10,12
	Travel restrictions/mobility guidelines	1,3,4,11,13,14,15
	Work remote policy/work from home (adjustment of shifts and schedules)	All informants
	Initiate a special compensation policy	6,11
	Non-contact equipment (full coverage suits)	1,3,10,11
	Provide a quarantine facility for the employee.	1,3,4,5,9,11,14
	Provide information about prevention and home care	5,8,11
	A status reporting system to track and monitor exposed and infected employees.	2,7,9,11,15
Socio-economic impact	Distribution of food packets to rural communities	

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	Free food (buns) and mineral water to frontliners and hospitals	4,6,8,9,11
	Purchased ventilators for hospitals	1,4,11
	Emergency support grants to local nonprofits	2,3,4,8,11,12
	Extensive research into the care sector	1,11
	Use of their own transport to transport donated medical supplies	1,3,11
	Increase public awareness	1,9
	Donation to the COVID-19 response fund	1,9,11,15
	Implement complementary measures (e.g., opening of specific offices/centers to serve exclusively the most vulnerable groups	3,6,13
	Donating the COVID-19 test kits, surgical masks, and sanitary napkins to frontliners/hospitals.	1,3,11
	Product donations to underserved communities, such as hand sanitizer and surgical masks.	4,5,7,11,14
	Develop a technology for a respiratory device prototype	11
	Allocating product to the global coronavirus response	1,4,11
	Donation of tablets and mobile phones to students	5,7,11
	Enhance network capacity to support remote access	4,8

All these urgent actions involved both the external and the internal environment of the selected informants. Following the COVID-19 outbreak, the company's CSR efforts are primarily focused on forming rapid partnerships with disaster relief organizations to implement systematic and proactive disaster relief activities. These urgent CSR programs were developed under accelerated conditions, driven by a well-established CSR strategy.

5. Conclusion

Even in the face of significant challenges, CSR programs of Malaysian companies have flourished, especially in addressing the increasing needs for employee protection and well-being. Their enhanced CSR strategy sends a clear message that CSR can hold its own amid crisis and perhaps become more resilient if specific management practices are followed. This finding presents a multitude of theoretical and practical implications that should be considered. The study contributes to existing knowledge by showcasing the diverse ways in which companies have implemented CSR initiatives in response to the COVID-19 pandemic. This study examines two key factors, CSR strategy and CSR implementation during crises, as depicted in the literature by Ramya and Baral (2021) and Panagiotopoulos (2021).

As this study brings much-needed discussion on managerial myopia or short-termism, it is recommended that CSR practitioners develop strategies that balance short-term objectives with long-term sustainability, ensuring a comprehensive and forward-looking approach to CSR planning and implementation. The pandemic prompted a revision of many processes and plans, leading to significant structural changes. Regarding CSR

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activities, we contend that the pandemic served as both an opportunity and a challenge simultaneously. Our significant findings indicate that many changes have been introduced to the CSR regime, primarily in response to climate and biodiversity emergencies that were temporarily put on hold during the pandemic. This suggests that they are not yet fully integrated into daily operations and are instead viewed as optional extras. Similar to the recent study by Deselaers et al. (2023), many environmental CSR activities were scaled back or entirely halted due to COVID-19, which may have led to disappointment and frustration among communities that prioritize and support environmental sustainability.

Companies should prioritize a stakeholder-community-centric approach when designing CSR initiatives, ensuring they address the needs and concerns of both their internal and external environments. Through direct dialogue with the informants, future CSR initiatives can be integrated into long-term commitments, ensuring a more profound and strategic approach rather than merely superficial responses. The findings of this study, which depict various innovative activities and emerging actions carried out by market leaders provide an opportunity for managers to implement these findings within their own companies. Managers, ultimately, may create more robust, sustainable, and socially responsible businesses that are set up for long-term success if they put CSR practices and innovative measures at the forefront. This study contends that the societal shifts triggered by the pandemic will have a ripple effect on the business sector, leading companies to place greater emphasis on the common good and adopt practices that align more closely with enduring social values. We could argue that this epidemic presents an opportunity for companies, particularly those with moderate CSR performance, to proactively implement essential CSR programs and strengthen their resilience ahead of the impeding recession rather than in response to it. Also, it is hoped that this study may aid policymakers to remedy the situation and avoid similar bias in the future by highlighting the outreach strategies that the companies in the study have been wrongly excluded.

Demands appear to be increased while resources were challenged, thus our findings prove the importance of additional interventions in supporting the governments during crises. Oftentimes, governments might not possess all the resources, skills, or capacity necessary to respond to the complex difficulties posed by a crisis, especially when it comes to protecting the most vulnerable populations. Private sector capabilities, experiences and their systematic mobilization of resources can fill the areas where the government falls short. At times of crises, the private sector plays an important and effective role as argued by Sharief (2024). In this regard, companies and NGOs can bring complementary strengths to the table as the collaboration between these two actors may supplement government responses during emergencies (Park & Chung, 2021).

Despite these insights, the study has certain limitations, primarily stemming from its methodological approach, the selection of the study area, and the data collection process. The first of these is the limited focus on the Malaysian setting, while the second limitation is related to the use of data obtained exclusively from qualitative resources. Nonetheless, these limitations do not lessen the overall quality of the work, and, more importantly, they suggest interesting ideas for further study. Future research can expand the analysis to different contexts by gathering multi-country responses from companies across various sectors to explore how they prioritize CSR during the pandemic.

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Ethics Approval and Consent to Participate

This study was reviewed and approved by the UiTM Ethics Research Committee. All participants were informed about the purpose of the research, and their participation was voluntary. Informed consent was obtained from all participants before data collection.

Acknowledgement

The authors would like to express their heartfelt appreciation to Universiti Teknologi MARA (UiTM)and all the participants for the support, resources, and conducive research environment provided throughout this study.

Funding

This study received no funding.

Conflict of Interest

The authors declare that they have no conflicts of interest regarding this work and that there is no potential conflict of interest with respect to the research, authorship, or publication of this article.

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