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SPORT CORPORATE SOCIAL RESPONSIBILITY ON BADMINTON DEVELOPMENT: A COMPARATIVE LEGAL STUDY OF INDONESIA AND MALAYSIA

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Abstract:

Corporate Social Responsibility (CSR) is widely recognized as an important element for corporate sustainability and is utilized as a public relations instrument to shape corporate image, in addition to fulfilling corporate responsibilities toward society, both in Indonesia and Malaysia. This study aims to analyse and compare the governance structures, coordination mechanisms, and evaluation frameworks of CSR in Indonesia and Malaysia. The objects of this study are the Daihatsu ASTEC badminton development program in Indonesia and the Maybank Junior Badminton Development Programme in Malaysia. The findings indicate that CSR in Indonesia is mandatory, serving to strengthen regulatory control and institutional alignment with national badminton development objectives. In contrast, CSR in Malaysia is voluntary, providing greater autonomy to sponsors while ensuring long-term program sustainability through partnerships between corporations and sports federations. Accordingly, this study emphasizes the importance of clear regulatory standards, transparency mechanisms, and structured collaboration between federations and corporations to ensure the sustainable development of badminton talent. In conclusion, differences in CSR practices between the two countries reflect variations in governance models and stakeholder coordination, rather than the normative superiority of one system over the other.

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Corporate Social Responsibility; Badminton Development; Sport Governance.



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Introduction

Corporate Social Responsibility (CSR) has emerged as a global governance issue concerning the evolving legal and institutional roles of corporations in addressing social and environmental concerns. As global awareness of the importance of corporate contributions to social and environmental issues has increased, CSR programs have increasingly been regarded as more concrete obligations (Feronika, Silvia, & Raharjo, 2020). A substantial body of literature has examined the nature, roles, and dynamics of corporate social responsibility, and more recently, scholarly attention has focused on the need to regulate CSR and its legal dimensions (Abah, 2016; Situ, Tilt, & Seet, 2018; Malesky & Taussig, 2019). However, the implementation of CSR regulations faces several challenges, particularly due to the lack of consensus regarding the nature and extent of corporate obligations under existing CSR models. In addition, multidisciplinary studies have sought to reflect on both the benefits and limitations of CSR in promoting various aspects of social and economic development (Blowfield, 2005; Frynas, 2007).

Several studies indicate that CSR for development can serve as a win–win solution for multiple sectors, including the sports sector (Levermore, 2010). Within the business community, CSR has emerged as a central theme and a key basis for moral, financial, and ethical evaluations of corporate activities (Windsor, 2013). At the same time, there are significant opportunities as well as limitations in utilizing CSR as a vehicle for achieving social and economic development, one of which is through sport. CSR in sport initially emerged from the idea that charitable efforts and community outreach programs could enhance fan support and increase revenue, and consequently, CSR practices have become increasingly common in the sports industry (Kishore, 2016). Sport is now widely recognized as a strategic instrument for social development, nation-building, and international representation (Schumacher, 2016). One Olympic sport with a long history and relatively rapid development is badminton. Badminton can be traced back over 2,000 years to the game of battledore and shuttlecock, which was played in India, Greece, and China. The modern name of the sport originates from Badminton House in Gloucestershire, the residence of the Duke of Beaufort, where the game was played (Sigit Nugroho, 2020).

In several countries, badminton holds strong cultural, political, and economic significance, making the sustainability of early-age development systems a crucial factor in maintaining long-term competitive success. Accordingly, badminton also contributes to economic

development by improving societal quality of life. This is because sport extends beyond the act of playing the game itself and encompasses broader impacts involving athletes, organizations, and communities. From a strategic and commercial perspective, CSR initiatives in the sports industry have been adopted as innovative tools for value creation. CSR also functions as a governance instrument that shapes institutional coordination, accountability structures, and development priorities within the sports sector (Robertson & Walzel, 2019).

This shift raises important questions regarding regulatory design, effectiveness, and the sustainability of CSR-based sport development programs. Several studies have examined CSR as a governance instrument influencing decision-making authority (Godos-Díez et al., 2018; Saleem, 2025), resource allocation (Jia, 2020; Harwood, 2015), accountability mechanisms (Rainero & Modarelli, 2020; Tamvada, 2020), and inter-organizational coordination within national sport development systems (Trendafiova, Ziakas, & Sparvero, 2017; Rowe, Karg, & Sherry, 2019). Consequently, CSR has become a major concern for sports organizations due to their strong societal connections and their reliance on stakeholder relationships. Nevertheless, early-age sport development frequently encounters structural challenges, including limited public funding, governance constraints, and uneven institutional capacity. The effectiveness of early-age development systems directly affects elite performance outcomes and national competitiveness in international badminton competitions.

Several comparative studies have examined cross-national differences in CSR regulation, corporate obligations, and implementation effectiveness. For example, Abdifatah Ahmed Haji et al. (2023) investigated the economic and behavioral consequences of CSR reporting regulations, specifically evaluating their impact on (1) reporting quality, (2) capital markets, and (3) corporate behavior. Similarly, Vukic (2015) examined differences in CSR reporting among selected European Union countries, finding statistically significant variations. El-Bassiouny and El-Bassiouny (2019) analyzed the influence of organizational-level factors—particularly corporate governance diversity and structure—on CSR reporting practices among firms operating in both developing and developed country contexts, namely Egypt, Germany, and the United States. Their study suggests that the drivers of CSR reporting may differ between developed and developing countries.

Based on the foregoing literature, this study seeks to conduct a comparative analysis of statutory CSR regulations, corporate obligations, and the effectiveness of CSR implementation in Indonesia and Malaysia. These two countries were selected because they represent the strongest badminton nations in Southeast Asia. Accordingly, this study addresses the following research question: how do governance structures, coordination mechanisms, and CSR evaluation frameworks differ between Indonesia and Malaysia?

Literature Review

Corporate Social Responsibility

The principles and practices of Corporate Social Responsibility (CSR) have been the focus of extensive scholarly attention for more than three decades. In practice, for over a century, businesses across various sectors have integrated CSR concepts into their organizational strategies. Although CSR studies have been strongly influenced by Carroll's CSR pyramid (Carroll, 2016; Baden, 2016), the diversity of CSR conceptualizations has broadened the scope of CSR as a field. CSR has evolved into a well-established and rapidly developing area of

scholarship that examines issues of trust, rights and responsibilities, and decision-making processes (Aguinis & Glavas, 2012). Broadly, CSR can be understood as the responsibility of organizations to act ethically and responsibly toward societal needs and their stakeholders (Bradish & Cronin, 2009). Aguinis (2011) defines CSR as “context-specific organizational actions and policies that take into account stakeholder expectations and encompass three core pillars: economic, social, and environmental performance.”

Based on these definitions, CSR may be conceptualized as a management approach through which corporations integrate social and environmental concerns into their business operations and interactions with stakeholders. CSR is understood as a means by which companies balance economic, environmental, and social objectives—commonly referred to as the “triple bottom line” approach—while simultaneously meeting the expectations of shareholders and other stakeholders (Shirotriya, 2015). A fundamental element of CSR is the recognition that businesses bear responsibility toward society or local communities while engaging in socially beneficial activities. This reflects the interdependent relationship between corporations and society, whereby firms are expected to act in the broader public interest. Contemporary CSR scholarship also adopts a governance-oriented perspective, emphasizing that CSR contributes to sustainability when it is embedded within formal organizational structures. Wu and Jin (2022) argue that CSR strengthens long-term development when integrated into corporate governance systems, including internal control mechanisms, managerial decision-making processes, and accountability frameworks.

This perspective positions CSR as an instrument that shapes organizational behavior and policy alignment rather than merely serving as a symbolic expression of corporate goodwill. Within this framework, CSR may operate either as a mandatory or a voluntary governance mechanism (Alderbas, 2021). Whether CSR remains voluntary or becomes mandatory, the role of government in shaping CSR practices cannot be denied. Governments may promote voluntary CSR through incentives, licensing arrangements, monitoring mechanisms, subsidies, or deregulation (Dentchev, van Balen, & Haezendonck, 2015). Mandatory CSR refers to the legal obligation of corporations to implement social and environmental responsibilities, particularly for companies operating in natural resource-based sectors. In Indonesia, CSR is regulated under Law No. 40 of 2007 on Limited Liability Companies, which requires firms to allocate and account for CSR expenditures as corporate costs and imposes sanctions for non-compliance (Akim, 2017). Proponents of mandatory CSR argue that legislation serves to assess corporate self-regulation performance (Lückerath-Rovers, 2011) and to enhance stakeholder interaction, thereby influencing policy-making processes (Mathis, 2007). However, a key limitation of mandatory CSR lies in weak institutionalization due to limited auditing and enforcement mechanisms. This governance gap constrains the effectiveness of CSR in producing structured and sustainable development outcomes.

Voluntary CSR, by contrast, refers to corporate commitments to act ethically and contribute positively to society and the environment beyond legal obligations. Such commitments are driven by moral and ethical motivations to create shared value and encompass responsibilities toward stakeholders such as employees, consumers, and local communities, rather than focusing solely on financial profit. Advocates of voluntary CSR argue that such initiatives support improved economic performance in several ways, including enhancing market value (Simpson & Kohers, 2002), reducing economic risk (Diemont, Moore, & Soppe, 2016), and creating value for individuals (Backhaus, Stone, & Heiner, 2002). The distinction between mandatory and voluntary CSR frameworks reflects differing governance logics and stakeholder

coordination models. These differences provide the analytical foundation for the comparative analysis of CSR-based early-age badminton development systems in Indonesia and Malaysia.

Early Childhood Badminton Development

One of the fundamental means of enhancing human resources, and an element inseparable from human life, is sport. The enrichment of human experience and knowledge involves two interrelated dimensions: physical and spiritual aspects. When these two dimensions develop harmoniously, they contribute to balanced human growth. Physical development serves as a medium for enhancing motor skills. In sport, the highest achievement sought by every athlete is optimal athletic performance. Several factors influence improvements in sports performance, including (Bangsbo, 2015): (1) biological factors such as inherent potential (basic physical capacity), organ and nervous system functions, as well as body structure and functionality (Hoffman, 2014); (2) psychological factors, including intellectual capacity, motivation, and personality (Đurović, Aleksić Veljković, & Petrović, 2020); (3) environmental factors such as social environment, facilities and infrastructure, climate conditions, and family support (Anggriawan, Doewes, & Purnama, 2018); and (4) supporting factors, including coaches, well-designed and systematic training programs, financial resources, and incentives (Mulyana et al., 2022).

One sport that has achieved significant competitive success and is played worldwide is badminton. Badminton is a racket sport played by two or four players, requiring substantial physical capacity and characterized by short-duration, high-intensity actions. The sport comprises five competitive events: men's and women's singles, men's and women's doubles, and mixed doubles, each of which demands specific preparation in terms of technique, control, and physical fitness (Phomsoupha & Laffaye, 2015). Badminton is among the most popular sports globally, with approximately 200 million fans worldwide (Kwan, Cheng, & Tang, 2010). In sport development, the early-age category typically ranges from 6 to 10 years. At the age of six, children are generally introduced to athlete development programs by government initiatives, while those aged 8 to 10 are considered ready for structured competition (Anggriawan, Doewes, & Purnama, 2018). Sports training and competition often begin at the age of six and increase progressively, with peak development occurring between the ages of 11 and 13 (Eime et al., 2016). Early childhood represents a critical period for acquiring fundamental motor skills, during which children develop a broad repertoire of movements that form the foundation for later sport proficiency and skilled motor performance (Tamis-LeMonda, 2023). This developmental stage coincides with remarkable neuroplasticity, as the preschool-aged brain demonstrates exceptional adaptive and compensatory capacities, creating an optimal window for central nervous system maturation and sensory integration development.

Corporate Social Responsibility and Sport Development in Early Age

Sport constitutes a unique sector because it represents a convergence of social and economic domains. Accordingly, this dual orientation plays sports particularly well suited to interpreting and implementing business principles through Corporate Social Responsibility (CSR) practices (Sheth & Babiak, 2009). In recent years, CSR has gained global recognition as a strategic approach for promoting sport and fostering its development. The application of CSR within the sports sector has been widely acknowledged as a means of enhancing sport growth. CSR initiatives can generate substantial momentum for accelerating sport development within

communities and have become increasingly prevalent in the sports industry (Godfrey, 2009). The relationship between sport and CSR is often discussed within the framework of cause-related sport marketing, in which partnerships are formed between sport organizations, charitable causes, and communication strategies. In addition, CSR is closely associated with sporting events, where sport entities articulate their commitment to CSR through civic engagement and community-based social activities (Filo, Funk, & O'Brien, 2008; Babiak, 2007). Sport entities such as leagues, clubs, major events, and nonprofit organizations are embedded within local communities and broader stakeholder networks, thereby exerting wide-ranging societal influence.

In sectors with high public visibility, such as sport, CSR has evolved in response to increasing demands for accountability, transparency, and stakeholder engagement. Sport organizations operate within complex stakeholder environments, making CSR a critical instrument for managing institutional responsibilities that extend beyond purely commercial objectives (Walters, 2010). CSR plays a distinctive role in the sports sector due to sport's social embeddedness and its capacity to generate community-based benefits. Anna (2024) highlights that sport-based CSR initiatives commonly focus on youth development, social inclusion, education, and health promotion, reflecting the unique potential of sport to create social value. However, the effectiveness of such initiatives is highly dependent on governance arrangements, particularly stakeholder coordination and transparency mechanisms. Consequently, within the context of early-age sport development, CSR-based programs influence resource allocation, athlete development pathways, and institutional coordination. When CSR initiatives are aligned with sport federation policies and supported by stable corporate partnerships, such programs are more likely to contribute to sustainable development outcomes rather than short-term or fragmented interventions.

Methodology

The purpose of this study is to analyse and compare the governance structures, coordination mechanisms, and evaluation frameworks of Corporate Social Responsibility (CSR) in Indonesia and Malaysia. This research employs a qualitative comparative approach to examine CSR as a governance instrument in early-age badminton development. This study adopts a comparative case approach focusing on CSR-based early-age badminton development initiatives in Indonesia and Malaysia. Accordingly, this comparison enables an analysis of how variations in regulatory design shape governance arrangements and stakeholder coordination within national sport development systems, particularly in the badminton sector.

Data collection in this study adopts a normative juridical approach combined with a literature review. In legal research, this approach is applied by examining library materials or secondary data to establish an analytical foundation, particularly through the identification of legal sources and scholarly literature relevant to the research problem (Soekanto & Mamudji, 2001). The data sources for this study consist of three categories: (1) statutory laws and government regulations related to CSR implementation; (2) policy documents and official publications issued by organizations in both countries (Indonesia and Malaysia), which are used to identify governance priorities, development strategies, and institutional roles in early-age development programs; and (3) publicly available corporate CSR reports and program documentation from badminton development initiatives in both countries, which are analysed to examine development strategies and institutional roles in early-age sport development.

Data analysis is conducted using a qualitative comparative analytical approach. The analytical process involves thematic coding of documents to identify key governance dimensions, including regulatory obligations, institutional alignment, stakeholder coordination, program sustainability, and accountability mechanisms. These themes are then compared across the cases of Indonesia and Malaysia to identify similarities and differences in how CSR functions as a governance instrument in early-age badminton development. To enhance analytical rigor, this study applies triangulation across legal texts, federation policies, and corporate program documentation. This triangulation enables cross-validation of findings and reduces reliance on any single data source.

Discussion

This study aims to compare statutory CSR regulations, corporate obligations, and the effectiveness of CSR implementation in Indonesia and Malaysia. The findings highlight differences in governance structures, coordination mechanisms, and evaluation frameworks between the two countries.

CSR Governance in Indonesia versus Malaysia

The implementation of CSR in Indonesia operates within a mandatory legal framework that provides formal legitimacy for corporate involvement in social development, including sport. This is reflected in the Daihatsu ASTEC program, which facilitates institutional alignment with national badminton development objectives established by the Indonesian Badminton Association (PBSI). The Daihatsu ASTEC program functions as an early-stage talent identification and development initiative, creating pathways for young athletes to enter regional and national training systems. However, the findings indicate that the success of this program has not translated into broader systemic governance strengthening. Decisions regarding the design, geographical coverage, and sustainability of CSR programs are largely determined through direct relationships between corporations and sports federations, without standardized cross-actor policy mechanisms. As a result, the impact of CSR initiatives at the early-age level remains geographically fragmented and highly dependent on corporate initiative. The absence of binding operational standards concerning territorial coverage, program duration, or integration with local clubs reflects a policy orientation focused on program delivery rather than long-term governance capacity building. This pattern illustrates a phenomenon of means–ends decoupling, whereby formal compliance with mandatory CSR obligations is achieved without corresponding functional integration into community-level sport development systems. Consequently, mandatory CSR in Indonesia is more effective in mobilizing resources than in creating the institutional interoperability required for equitable and sustainable early-age athlete development.

By contrast, sport-related CSR in Malaysia develops within a voluntary framework centered on corporate disclosure and reputational incentives. The Maybank Junior Badminton Development Programme demonstrates how long-term partnerships between corporations and the Badminton Association of Malaysia (BAM) can generate relatively stable early-age development structures. This program provides consistent access to training, clearly defined talent development pathways, and strong integration with national academy systems and competition calendars. Nevertheless, despite producing more consistent outcomes than those observed in Indonesia, CSR governance in Malaysia remains heavily dependent on the commitment of specific actors rather than on nationally binding rules or procedures. Program

success does not automatically translate into national sport policy or replicable standards for other federations. Reliance on corporate goodwill creates sustainability risks in the event of shifts in business strategy or sponsor priorities. Thus, while the Malaysian model demonstrates strengths in continuity and relational integration, this partnership-based governance arrangement retains structural limitations in scaling up and stabilizing the broader impact of sport-related CSR beyond the context of its primary actors.

CSR Coordination and Mechanisms in Indonesia versus Malaysia

From a coordination perspective, both countries exhibit similar patterns. Coordination among actors—whether through state legitimacy in Indonesia or sponsor commitment in Malaysia—functions effectively as long as partnership relationships are maintained. However, because these coordination arrangements are not supported by standardized role allocations or institutionalized procedures, they remain vulnerable to changes in key actors and are difficult to replicate across regions or other sport disciplines. This limitation reflects a common characteristic of network-based governance systems that rely heavily on pivotal actors. Evaluation mechanisms likewise display comparable weaknesses in both countries. The success of sport-related CSR programs is generally assessed through indicators such as program continuity or athlete performance, rather than through evaluations that examine the contribution of these programs to strengthening the sport development system as a whole. In the absence of structured, institutionally oriented evaluation frameworks, effective CSR practices are not systematically documented and cannot serve as a basis for policy learning or program replication.

These limitations in decision-making, coordination, and evaluation directly constrain program development and expansion. Successful sport-related CSR initiatives tend to remain isolated projects, lacking transfer protocols or governance frameworks that would enable their expansion to other contexts. As a result, the effectiveness of early-age sport development continues to depend on the initiatives of specific actors rather than on system capacities that can be replicated and scaled. These findings reinforce the argument that the effectiveness of CSR as a governance instrument in early-age sport development is not determined by its legal status—mandatory or voluntary—but by the capacity of governance systems to functionally integrate CSR programs into national development structures. Indonesia demonstrates strengths in legitimacy and resource mobilization but exhibits weaknesses in coordination and standardization. Malaysia shows strengths in relational integration and program continuity but remains vulnerable to actor dependency and limited replicability.

Accordingly, effective sport-related CSR requires a shift away from an exclusive focus on the success of individual programs toward the development of systemic governance capacity, in which sport federations act as integrators capable of aligning the interests of the state, corporations, and sport communities. Without such a shift, sport-related CSR will continue to produce programs that merely “operate” rather than governance systems for early-age development that truly “function.”

Conclusion

Based on the findings and discussion above, it can be concluded that the contribution of Corporate Social Responsibility (CSR) to early-age sport development is determined more by governance mechanisms that integrate CSR into national sport systems than by its legal status alone. The results indicate that CSR can make a meaningful contribution to early-age badminton development only when it is embedded within governance structures that ensure coordination, accountability, and long-term integration. While law plays an important role in establishing the initial conditions for CSR engagement, governance capacity ultimately determines whether these conditions can be translated into sustainable early-age development outcomes.

This conclusion is evident in the comparative findings. In Indonesia, CSR operates under a mandatory framework that provides formal legitimacy and facilitates alignment between corporate initiatives and national badminton development objectives. However, the findings reveal that legal obligation alone does not guarantee effective early-age development outcomes. Weak enforcement mechanisms, limited standardization, and fragmented coordination constrain program reach, sustainability, and equitable access, resulting in CSR initiatives that frequently function as stand-alone projects rather than as components of a coherent early-age development system. In contrast, CSR in Malaysia operates largely on a voluntary basis, demonstrating how long-term partnerships between corporations and sport federations can produce more stable early-age development outcomes without legal compulsion. Programs supported by Maybank benefit from relational governance mechanisms such as trust, incentives, reputational considerations, and joint strategic planning, which enable program continuity, clearer talent development pathways, and stronger institutional integration with the Badminton Association of Malaysia.

This comparison demonstrates that each regime reflects a distinct governance logic, with corresponding strengths and vulnerabilities. Accordingly, effective early-age badminton development requires more than an appropriate legal design; it depends on the capacity of governance systems to coordinate actors, standardize practices, and embed CSR initiatives within broader development frameworks. Future research is encouraged to extend empirical investigation through fieldwork or to broaden comparative analysis to other sports or jurisdictions in order to deepen understanding of CSR as a governance instrument in sport development.

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