

ENCOURAGING INTENTION IN SUSTAINABLE ENTREPRENEURSHIP THROUGH CSR SUPPORTING MECHANISMS

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ABSTRACT

As an effort to pursue the achievement of sustainable development goals (SDGs) in higher education, this study identifies the potential for growing student interest in sustainable entrepreneurship. The basic idea in this study is to involve corporate social sustainability (CSR) as a support for forming interest in prospective and new entrepreneurs in this model. For this reason, the goal of this research is to identify the relationship between perceived CSR support and students' intentions for sustainable entrepreneurship. Entrepreneurial students were selected as a sample (n=90) using a convenience sampling method. The validity and reliability testing indicate that the six indicators of sustainable entrepreneurial intention are valid and reliable. The same results occurred for ten indicators of perceived CSR support. Results show a significant influence of perceived CSR support on sustainable entrepreneurial intention. The path coefficient produces a t-statistical value (16.735) with a p-value (0.000) so that the hypothesis is accepted at the 5 percent significance level. The regression results produce an R-square of 0.665 with an adjusted R-square of 0.661, thus depicting a relatively large contribution in forming sustainable entrepreneurial intention. The contribution of other factors was identified as 43.90 percent in forming this intention. These results are in accordance with the theory of planned behavior, theory of triple bottom line, and theory of pyramid CRS. The supporting realizes a balance between achieving economic growth, social welfare, and environmental sustainability. The formation of good perceptions regarding CSR support indicates that this mechanism is one of the entrepreneurial ecosystems that can be relied upon to support an atmosphere of sustainability in entrepreneurial learning and practice. As a suggestion, it is necessary to increase stakeholder involvement in education sector so that it will be in line with the SDGs agenda in 2030.

Keywords: Perceived of CSR support, intention, sustainable entrepreneurship, SDGs

1. INTRODUCTION

The entrepreneurship sector has a contribution to achieving economic and social goals [1]. Apart from building a competitive economic system, there is a social dimension with the aim of improving the quality of life, changing people's mindsets, and appreciating cultural values or local wisdom. Development goals are not limited to pursuing economic indicators but are based on culture as a community identity. Wisdom management must be understood at the individual and organizational levels [2] in forming a synergy between environmental preservation and economic growth in realizing sustainable welfare.

The alignment of the three aspects was introduced as triple bottom line (TBL) by Elkington which is the substance of "sustainability" while the term "development" has the aim of overcoming poverty, unemployment and inequity [3]. All three are targets for sustainable development. Over a long period of time, an idea was sparked through the World Commission on Environment and Development (WCED) which was held in Norway in 1987 with an agreement defining "sustainable development is development that meets the needs of the present without sacrificing future capabilities generation to meet their own needs." This thinking is the starting point for building joint commitment to realizing the welfare of future generations without ignoring risks when meeting these needs.

This is a pre-condition that development considers inter-generational welfare. Transformation is needed in the entrepreneurship sector through changes in behavior towards sustainable entrepreneurship. Entrepreneurial orientation is not limited to economic goals but considers alignment with social values. In the theory of triple bottom line, Elkington emphasizes "eco-efficiency" including "people, planet, and profit" [4], where the stages of achievement are through the Millennium Development Goals (MDGs) in 2015 and Sustainable Development Goals (SDGs) in 2030. This program consists of seventeen targets for realizing sustainable prosperity in the future [5]. This theme is appreciated in the entrepreneurship literature as sustainable entrepreneurship [6] so this transformation supports readiness for achieving the SDGs in 2030 [7].

The domain of sustainable entrepreneurship is getting wider, [8] describes it as economic, social, environmental and cultural domains. [9] introduced a heuristic approach with the cultural and ethical domain as a form of corporate responsibility to the environment and its stakeholders. TBL are used to describe sustainable entrepreneurship, although the implementation process can be carried out in stages through double bottom line [10]. Likewise, [11] accommodates the quintuple helix model to ensure sustainable innovation.

Prior study of Nuringsih et al., in 2023 improved four domains including social equity, environmental sustainability, cultural responsibility and economic viability [12]. This revision is an improvement and adaptation of TBL theory in accordance with changes and demands of global society to be readiness in SDGs [7]. Aligning with achieving sustainable development, an approach is needed to encourage the intentional behavior of business actors in sustainable business.

The intention theme is in accordance with Lüthje and Franke that entrepreneurial intention is the most important predictor of entrepreneurial behavior at the individual level [13]. Empirically, this study was conducted in various countries e.g., [14],[15],[16],[17],[18],[19],[20],[21].

However, it is not easy for MSMEs to implement sustainability. Individually there are many limitations in understanding new phenomena. These factors relates to work experience and education [22]. Also influenced by personal factors such as the concept of environmental values, personal attitude, social norms, and self-efficacy [23], including social values and consideration of the future [15], sensitivity to environment [24], or sustainability culture [14]. Therefore, to encourage interest people in sustainable entrepreneurship, a supporting system is needed to involve stakeholders.

This mechanism is in line with the previous idea by Turker and Selcuk [25] that to encourage students' interest in entrepreneurship, an entrepreneurial ecosystem is needed through Entrepreneurial Support Model (ESM) including "government support, university support and relationship support". Along with the transformation into sustainable entrepreneurship, the program of CSR is a manifestation of relational support for entrepreneurs. This suggests private sector collaboration in entrepreneurship development to be in line with SDGs. Aligning with the theory of planned behavior (TPB) [26], CSR support represents as subjective norms in shaping of behavioral intentions, especially interest in the triple bottom line.

Furthermore, Schimperna et al., stated that CSR programs have an important role in realizing SDGs [27]. As a stage to achieve these goals through corporate participation in social responsibility. In Indonesia regulations are regulated through the Limited Liability Company Law, specifically Article 74 of Law number 40 of 2007 concerning social and environmental

responsibility. By regulation, these activities are being carried out so that it has the potential to support for MSMEs in running businesses sustainably.

In the theory of pyramid of CRS, Archie B. Carroll states that corporate responsibility forms a level including economic, legal, ethical, and philanthropic [4],[28]. Thus, philanthropy is at the highest pyramid as business ethics with the aim of suppressing negative effects in their business operational activities. Corporations have many resources so they should be responsible for realizing the SDGs agenda. At this level, SDGs are a framework for CSR [29]. This relationship depicts the role of CSR support in progressing the achievement of SDGs through sustainable entrepreneurial development.

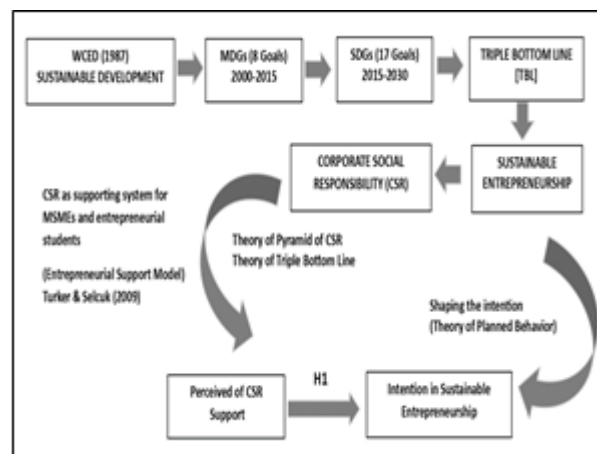


Figure 1. Framework of sustainable entrepreneurial studies
 Source: arranged by authors

Figure 1 depicts a research scenario by simulating students in perceiving the role of CSR as supporting approach for entrepreneurs. In this way, corporates become role models in understanding sustainability so that new entrepreneurs are interested in sustainable business. This study is as ESM improvisation which emphasizes the formation of students' perceptions of CSR support in shaping their intentions in sustainable entrepreneurship.

The framework of thinking is in accordance with some previous studies, [30] proved the significant influence of relationship support on entrepreneurial intention in Iran. [31] identified a significant influence of perceived support on eco-entrepreneurship intention in Nigeria. [32] proved structural support has a significant effect on student intentions in eco-entrepreneurship in Jakarta.

These studies concludes that a sustainable ecosystem is needed to foster intention in sustainable entrepreneurship. As improvement on previous studies, the entrepreneurial ecosystem is built through CSR support so that the hypothesis emphasizes that "perceived CSR support has a positive impact on students' intentions for sustainable entrepreneurship".

The goal of this study is to build an entrepreneurial model so that we can pursue the achievement of SDGs in learning at the university level in Indonesia. The research model is built on the foundation of the importance of synergistic corporate involvement through corporate social sustainability as a part of the entrepreneurial ecosystem. In line with the program of the Ministry of Education and Culture of the Republic of Indonesia, the benefit of this study is as information for educational institutions in enriching external collaboration through the iconic

program of "Merdeka Belajar Kampus Merdeka" or MBKM. Collaboration in MBKM is a medium for increasing knowledge, experience, skills, and networking so that students gain insight into understanding the true reality of sustainability.

2. RESEARCH METHOD

The research design builds a causal relationship between perception of CSR support (CSR) as an exogenous variable and sustainable entrepreneurial intention (SEI) as an endogenous variable. To analyze this relationship, a quantitative approach is used, while the subsequent analysis is descriptive using literature studies. Based on this model, one hypothesis was formulated to test the influence of perceived CSR support on sustainable entrepreneurial intention.

The population in this study were students of the Business Management Study Program at the Faculty of Economics and Business, Tarumanagara University, Jakarta Indonesia. A total of 99 entrepreneurship students were selected as respondents using a convenience sampling technique.

Entrepreneurial intention is measured based on the Linan & Chen instrument, then to become a sustainable entrepreneurial intention. This instrument is adapted through Amankwah & Sesen [33] and compared with study Koe et al., [20],[21]. Consists of six items including: "ready to do anything to be; have professional goals; make every effort to; be determined to create; have seriously thought about it; and have firm propensity." The indicators are adapted to the conceptual definition that sustainable entrepreneurship is the process of finding, evaluating and exploiting economic opportunities caused by market failure [34]. Another definition is creating a profitable company and achieving certain environmental and/or social goals, pursuing and achieving a double bottom-line or triple-bottom-line [35]. Perception measurement of CSR support uses 10 indicators taking into account Choongo's study, divided into social and environmental dimensions [36]. These perceptions are given by entrepreneurs or prospective entrepreneurs, not from the perspective of the company carrying out CSR.

Data were collected using an online questionnaire with a total of 16 indicators. The measurement of the two variables uses a Likert scale between 1 (strongly disagree) to 5 (strongly agree) with the consideration that it will be easy for respondents to administer their choices. Testing the outer and inner models uses structural regression. The basis for testing uses the t-test with a significance level of 5 percent. Data processing uses Smart-PLS software to produce algorithm models and bootstrapping.

Reliability testing uses Cronbach's Alpha to identify the suitability of an indicator in a collection to correlate positively with other items. The Cronbach's Alpha value is accepted if it is above 0.60, so the higher it shows the higher the level of reliability. The measurement standard can use composite reliability (rho-c) with a more consistent level of reliability than Cronbach's Alpha. According to Henseler et al., [37] the minimum composite reliability criterion in exploratory research is 0.60 while confirmatory research is 0.70. It is suitable with [37].

Validity testing uses convergent validity with criteria to produce a loading factor above 0.70 or 0.60, while discriminant validity is based on cross-loadings with the criteria in the target construct being greater than the values in other constructs. To measure the accuracy of the concept measurement scale, Average Variance Extracted (AVE) is used with criteria above or equal to 0.50 [38]. Both measure the level of validity and reliability among indicators.

3. RESULTS AND DISCUSSIONS

The profile of respondents is as follows: 6.70 percent already have a business, 8.90 percent are starting a business while the largest number (84.40 percent) do not yet have a business. 36.70 percent of students were involved in social and environmental activities, while 63.30 percent said they were not involved. The youngest student class is 2021 and at the time of data collection they were in their third semester, so they had already received entrepreneurship courses. Respondents from class of 2020 (25.60 percent), class of 2019 (12.20 percent) while class of 2018 (8.90 percent). This profile is an illustration of the variety of respondents.

Table 1. Result of Reliability Testing

	Cronbach's Alpha	CR (Rho-c)	AVE
CSR	0.935	0.945	0.633
SEI	0.874	0.906	0.616

Source: Smart-PLS

Table 1, the Cronbach's Alpha and composite reliability (rho-c) scores provide a value greater than 0.90, which indicates a satisfactory category. Moreover, the scores of AVE are over than 0.50 so the criterion indicates a better ability to produce goodness of fit. This score shows the achievement of satisfactory reliability, while suitable with the some previous studies in Malaysia, Spain, India, Africa and other emerging economies.

The next test emphasizes the validity which shows the results according to the some criteria such as cross-loading, outer loading, and t-test. More information about validity are as follows:

Table 2. Result of Validity Testing

Source: Smart-Pls

Indicator	Cross Loading		Outer Loading	T-test		Status
	CSR	SEI		T-Stat	P-Value	
CSR-1	0.729	0.531	0.729	11.976	0.000	Valid
CSR-2	0.775	0.608	0.775	12.747	0.000	Valid
CSR-3	0.745	0.648	0.745	13.431	0.000	Valid
CSR-4	0.747	0.621	0.747	13.240	0.000	Valid
CSR-5	0.817	0.683	0.817	16.206	0.000	Valid
CSR-6	0.879	0.723	0.879	34.927	0.000	Valid
CSR-7	0.836	0.704	0.836	23.127	0.000	Valid
CSR-8	0.851	0.716	0.851	25.374	0.000	Valid
CSR-9	0.789	0.597	0.789	13.375	0.000	Valid
CSR-10	0.774	0.623	0.774	11.758	0.000	Valid
SEI-1	0.560	0.778	0.778	15.270	0.000	Valid
SEI-2	0.582	0.850	0.850	26.123	0.000	Valid
SEI-3	0.677	0.765	0.765	16.640	0.000	Valid
SEI-4	0.571	0.723	0.723	11.262	0.000	Valid
SEI-5	0.634	0.725	0.725	10.373	0.000	Valid
SEI-6	0.770	0.857	0.857	33.766	0.000	Valid

Table 2 shows the results of convergent validity testing with a standard loading factor value above 0.70. All Perceived CSR Support indicators are in valid condition. The highest value is in CSR-6 while the lowest is in CSR-1. Likewise, the 6 indicators of SEI were declared valid. The highest score is in SEI-6 while the lowest is in CSR-4. Discriminant validity testing shows that the cross-loading value of each indicator is greater on the targeted construct compared to other

constructs. The t-test produces a t-statistic value over than 1.96 with a P-value greater than 5 percent. It was concluded that items were valid for measuring perception of CSR and SEI.

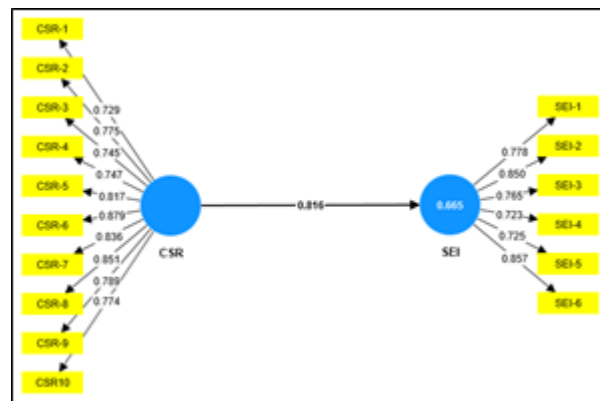


Figure 2. Model of Algorithm-PLS
 Source: Smart-Pls

Figure 2 depicts the algorithm model for SEI. The magnitude of the loading factors on each construct can be traced through an algorithm model which indicates that they are all valid. The results of testing the outer and inner models show that all path coefficients are at a significant level, thus proving the importance of building positive perceptions of CSR supporting as an approach to fostering student interest in sustainable entrepreneurship.

The algorithm model produces an R-square of 0.665, while adjusted R-square as many as 0.661. Both illustrate that score of determination is large so that CSR supporting has a strong contribution in encouraging students' intentions in sustainable entrepreneurship. This contribution is 66.50 percent so only 43.50 percent is influenced by other variables. The relationship between the two variables produces a significant coefficient value so it is used as a mechanism to foster students to understand the triple bottom line.

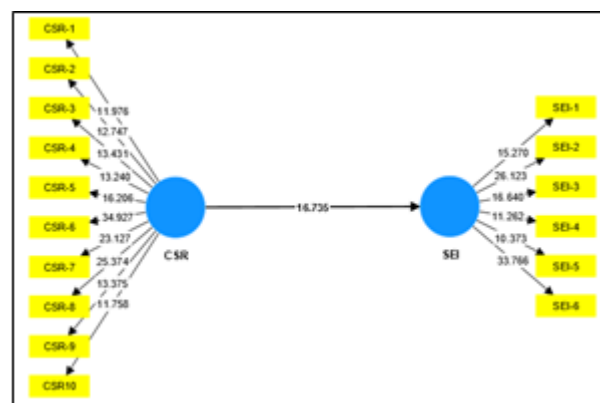


Figure 3. Model of Bootstrapping-PLS
 Source: Smart-Pls

Figure 3, the bootstrapping model produces a t-test value above 1.960, further proving the high level of significance in testing the outer model so that all indicators can be used to measure CSR and SEI. The path coefficient produces a t-statistic value of 16.735 indicating a strong influence in the formation of this intention.

Result shows the path coefficient between CSR and SEI produces an original sample of 0.816 with t-statistic value of 16.735 and p-value of 0.000. The average value is relatively high (0.820) so the variation in respondents' answers is relatively low (0.049). These results indicate the formation of a good perception of CSR support among respondents. The statistical value for these results is above 1.96 with a p-value smaller than 0.05, indicating that the hypothesis can be accepted at a significance level of 5 percent. The results show a significant influence of perceived CSR support on SEI. When supporting of CSR is improved so it will grow the SEI among students.

The results of the study are a milestone in building higher education collaboration in achieving the SDGs. The role of the business sector is very important to achieve the SDGs targets [39]. Martínez-Falcó et al., stated companies adopt SDGs as a framework to achieve performance in a micro approach, while the government uses SDGs in a macro approach to achieve economic growth [40]. According to Fallah Shayan et al., stated that SDGs produce several value creations in the form of "business sustainability, stable economies, functional societies, crisis prevention, resource management, labor market expansion, and universal market growth" [29]. This illustrates a pattern of complementary relationships between CSR and SDGs with having similar commitments in environmental protection and socio-economic development.

This is in line with [41] that the bad situation during the pandemic fosters a sense of empathy and moral obligation among entrepreneurs so that CSR practices become a manifestation of wisdom for the organization. Rela et al., concluded CSR forms community resilience in Indonesia e.g., community collective efficacy, community action, and adaptation [42]. CSR implementation is a partnership to achieve SDG or as manifestation of corporate sustainability [43]. Study in China [19] represents a triple bottom line to bridge the influence of behavioral aspects with sustainable entrepreneurial intentions, while [16] emphasize a sense of social responsibility to form this intention. This proves a positive impact on building prosperity and social justice for the community.

The results of this study are in line with the basic theories, namely: theory of planned behavior, theory of triple bottom line, and theory of pyramid CRS. In accordance with the theory of planned behavior, CSR support represents subjective norms which have a positive influence on intention behavior. From the market aspect, CSR shapes customer citizenship behavior [44], so it can be directed to drive the market power. CSR activities are as mechanism to reduce some problems relate to the profitability growth, environmental damage, social inequality, and local culture. CSR support fosters a positive attitude towards sustainability issues thereby forming intentions in sustainable entrepreneurship.

Regarding the validity of the sustainable entrepreneurial intention (SEI) indicator, the highest score is SEI-6 (#Have firm propensity) while the lowest is CSR-4 (#Determined to create). The perceived CSR support (CSR) indicator shows the highest score in CSR-6 (#Food security) whereas the lowest is CSR-1 (#Providing training). The complete description is in table below.

It describes students' perceptions of CSR support which is related to the SDGs. Aligned with SDGs studies [12], the highest validity score is in the food security aspect (#CSR-6) in accordance with the results of previous research which produced the highest correlation with SDGs-2.

Likewise, the lowest validity is in the education aspect (#CSR-1) which in previous studies produced the lowest correlation in SDGs-4. Based on these results, CSR is the contribution of the corporate sector to realizing SDGs e.g., economic growth, social awareness, cultural appreciation and environmental preservation. In accordance with this mapping, there is still a need to increase sustainability-based knowledge for students.

Table 3. The Relationship between CSR and SDGs
 Source: arranged by author

Code	Statement	Domain	SDGs
CSR-1	CSR provides vocational training or internships	Social	SDGS-4
CSR-2	CSR provides training to employees	Social	SDGS-4
CSR-3	CSR holds social services	Social	SDGS-1
CSR-4	CSR addresses environmental damage	Ecology	SDGS-15
CSR-5	CSR provides clean water facilities/improved sanitation	Ecology	SDGS-6
CSR-6	CSR ensures food security	Economy	SDGS-2
CSR-7	CSR preserves local culture	Culture	SDGS-4
CSR-8	CSR provides health services and/or education for early childhood	Social	SDGS-3
CSR-9	CSR opens up economic access	Economy	SDGS-1
CSR-10	CSR promotes regional potential	Economy	SDGS-8

This research model leaves 43 percent so that interest in sustainable entrepreneurship is influenced by other factors. In an effort to build an entrepreneurial ecosystem, it is necessary to increase the role of stakeholders. In line with the Entrepreneurial Support Model, the mechanism is encouraged through government support and university support so that collaboration between corporate, government, and universities becomes a mechanism for entrepreneurship development as well as a partnership in achieving the SDGs. One of the best practices supported by the government is carried out in Jakarta Entrepreneur or "Jakpreneur" [45] which is organized by province of DKI (Daerah Khusus Ibukota) Jakarta. It is important to make cooperation between the DKI Jakarta regional government and universities in realizing entrepreneurial learning targets. This project will contribute to achieving the SDGs. This synergy has the potential to increase the number of business start-ups or involve students in socio-cultural and pro-environment projects. Both are starting points for understanding sustainable entrepreneurship.

However, the process towards sustainable entrepreneurship is not easy. In agreement with Ploum et al., [46] this transformation goes through several stages namely: (1) potential entrepreneur, (2) nascent entrepreneur, (3) start-up entrepreneur, and (4) established entrepreneur. Educational institutions play a role in stages 1-2 through sustainable entrepreneurship education, while stages 3-4 are the role of the government. In line with this study, there is a need to share roles between higher education institutions and the government. The implementation of SDGs contributes to forming sustainable entrepreneurship [47], so that CSR support is an opportunity to jointly build an entrepreneurial ecosystem to achieve SDGs targets.

Aligning with green behavior, [33] proved that university support able to moderate the relationship between green entrepreneurial intentions and eco-friendly behavior. University support can be facilitated through innovation training, motivation, and funding. [48] emphasized system support through educational development support, conceptual development support, and country support.

In the end, a joint commitment is needed in building "campus sustainability" in order to form student attitudes and norms about sustainability [49]. Both will contribute to shape the

propensity for sustainable entrepreneurship [50]. Through this mechanism, universities can strengthen their contribution to pursuing the SDGs achievement target in the next six years.

4. CONCLUSIONS AND SUGGESTIONS

It can be proven that students have a good perception of CSR support so that it can be used as a mechanism to form sustainable entrepreneurial intentions. Opportunities to increase student interest can be pursued through government support and university support so that the collaboration between the two becomes a mechanism for sustainable entrepreneurship development as well as a partnership in achieving the SDGs. The implication of the research results is to increase company involvement in CSR programs. The government has provided some facilities through MBKM so that students should utilize to get the best practices in sustainable entrepreneurship. The MBKM program represents government support in the educational sector. Meanwhile, CSR (as relationship support) can be used to practice business ethics on sustainability issues. A long term commitment is needed in building campus sustainability to shape students' attitudes and intentions in sustainable entrepreneurship.

This commitment is an improvement on university support so that it will become wisdom for universities in achieving the SDGs. Moreover, it will become a roadmap for achieving the SDGs ranking. As a suggestion, it is necessary to increase the involvement of stakeholders in the education sector e.g., students, lecturers, researchers, and curriculum developers, so that it is in line with the SDGs. Further research can consider this mechanism to develop modeling in SEI.

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