



GREEN COSMETICS TO ENVIRONMENTAL SUSTAINABILITY

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Abstract

CSR is a business commitment to behavior ethically, operate legally and contribute to economic development while improving the quality of life of employees and their families, as well as local communities and society in general. One form of implementation of CSR activities has been carried out by The Body Shop in Indonesia with the Bring Back Our Bottle (BBOB) CSR Program. This research aims to analyze the corporate social responsibility program bring back our bottle the body shop. This research uses the literature study method. The main source of literature used in the analysis comes from the google scholar data base. The review of 17 relevant articles shows that The Body Shop has successfully integrated CSR programs into its core business strategy, with BBOB as one of the flagship programs. The program not only contributes to the reduction of plastic waste, but also raises consumer awareness about sustainable consumption. This program is in line with the concept of creating shared value. The Body Shop successfully creates shared value for both the company and society. Despite facing challenges such as the logistics of collecting and processing used packaging, the program has had a positive impact on The Body Shop's brand image as a socially and environmentally responsible company. The analysis shows that the success of the program is supported by several factors, including the company's long-term commitment to sustainability values, active engagement of consumers, and cooperation with local partners in the recycling process. This study provides valuable insights into the practical implementation of CSR in the cosmetics retail industry and can serve as a reference for other companies looking to develop similar CSR programs.

Keywords: *Body shop; Corporate social responsibility; Environment.*

Abstrak

CSR adalah komitmen bisnis untuk berperilaku etis, beroperasi secara legal dan berkontribusi terhadap pembangunan ekonomi sekaligus meningkatkan kualitas hidup karyawan dan keluarganya, serta masyarakat lokal dan masyarakat pada umumnya. Salah satu bentuk implementasi kegiatan CSR telah dilaksanakan oleh The Body Shop di Indonesia dengan CSR Program Bring Back Our Bottle (BBOB). Penelitian ini bertujuan untuk menganalisis program corporate social responsibility bring back our bottle the body shop. Penelitian ini menggunakan metode studi literatur. Sumber utama literatur yang digunakan dalam analisis berasal dari data base google scholar. Hasil tinjauan terhadap 17 artikel yang relevan menunjukkan bahwa The Body Shop telah berhasil mengintegrasikan program CSR ke dalam strategi bisnis intinya, dengan BBOB sebagai salah satu program unggulan. Program ini tidak hanya

berkontribusi pada pengurangan limbah plastik, tetapi juga meningkatkan kesadaran konsumen tentang konsumsi berkelanjutan. Program ini sejalan dengan konsep *Creating Shared Value*, di mana The Body Shop berhasil menciptakan nilai bersama bagi perusahaan dan masyarakat. Meskipun menghadapi tantangan seperti logistik pengumpulan dan pemrosesan kemasan bekas, program ini telah memberikan dampak positif pada citra merek The Body Shop sebagai perusahaan yang bertanggung jawab secara sosial dan lingkungan. Analisis menunjukkan bahwa keberhasilan program ini didukung oleh beberapa faktor, termasuk komitmen jangka panjang perusahaan terhadap nilai-nilai keberlanjutan, keterlibatan aktif konsumen, dan kerjasama dengan mitra lokal dalam proses daur ulang. Studi ini memberikan wawasan berharga tentang implementasi praktis CSR dalam industri ritel kosmetik dan dapat menjadi referensi bagi perusahaan lain yang ingin mengembangkan program CSR serupa.

Kata Kunci: *Body shop; Corporate social responsibility; Lingkungan.*

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INTRODUCTION

Companies that are currently involved in the exploitation of natural resources, either directly or indirectly, will certainly have consequences for the surrounding environment. These impacts include issues such as pollution, waste, product safety, and labor. These environmental consequences will affect public awareness of the importance of carrying out corporate social responsibility, also known as CSR (Corporate Social Responsibility) (Ibrahim et al., 2015; Gaffar et al., 2023). Currently, corporate social responsibility or often called CSR is becoming a conversation that makes every company try to get closer to the community through various assistance and training. This activity is part of corporate social responsibility.

The implementation of CSR in Indonesia is a corporate obligation as stipulated in Article 74 Paragraph (1) of Law No.40 of 2007 concerning Limited Liability Companies which reads: "Companies that carry out their business activities in the field and / or related to natural resources are obliged to carry out Social and Environmental Responsibility (Pertiwi et al., 2023; Mustika & Purwanti, 2023). The article explains the basis for implementing CSR for Limited Liability Companies. This CSR obligation aims to create a harmonious, balanced, and in accordance with the environment, values, norms, and culture of the local community. Corporate Social Responsibility also includes the concept that companies, like individuals, have a moral responsibility to behave honestly, obey the law, uphold integrity, and reject corruption. Corporate social responsibility is now considered a need that is mutually recognized by the government, society, and the business world, with the principle of partnership and cooperation as its main foundation (Effendi et al., 2023). Until now, environmental damage is an issue that is still very relevant because its impact can be felt by all living things on land and at sea. One of the causes of environmental damage is the continuous global use of products, which can lead to problems such as global warming, increased waste, and pollution (Carrión Bósquez et al., 2023).

Global warming has a significant impact on various aspects of life. The use of products produced by companies to meet human needs can result in an excessive increase in waste. Based on sources from the dpr.go.id web, in 2021, the amount of waste in Indonesia reached 68.5 million tons, and in 2022, the amount increased to 70 tons. In this amount, about 17% is plastic waste, including cosmetic containers, skin care products, and bubble wrap (Denney & Tewksbury, 2013).

The high amount of waste has a negative impact on changes in the environment, economy, and health of living beings. To overcome this phenomenon, the "Go green" campaign is carried out by a group of environmentalists to spread environmental issues to the community and create an understanding of the importance of pro-environmental attitudes (Darlius & Keni, 2021). This campaign raises company and consumer awareness of the importance of protecting the environment and the need for change to create a better environment. In today's business competition, every company is required to apply the concept of CSR and address environmental issues as a source of competitive advantage in improving and marketing green products to meet the desires of consumers who care about environmental sustainability (Winangun & Nurcaya, 2020). The purpose of CSR is to encourage consumer behavior that loves green products. Green products are often identified as environmentally friendly products that use product ingredients, production processes, and marketing strategies that are not harmful to the environment and the well-being of living things (Bósquez & Arias-Bolzmann, 2022).

The cosmetics industry is one of the sectors experiencing rapid growth in Indonesia. Based on data from BPOM, the number of beauty industry companies grew by 20.6 percent from 2021 which amounted to 819 to 913 in July 2022. The increase in the beauty industry is dominated by small and medium enterprises (SMEs), which is 83 percent. Meanwhile, the value of the cosmetics market in Indonesia in 2021 reached 6.3 billion US dollars or around Rp 98 trillion. The cosmetic industry has a very diverse range of categories, designed to meet the needs of every consumer in Indonesia (Selvia & Sanaji, 2016). Here are the cosmetic brands based on the results of the Top Brand Index Phase 1 of 2022 in the Body Butter/Body Cream category in Table 1.

Table 1. Top Brand Index Body Butter/Body Cream Category

BRAND	TBI 2022	
The Body Shop	41,50%	TOP
Oriflame	17,50%	TOP
Mustika Ratu	14,30%	TOP
Wardah	9,30%	
Dove	8,50%	

Source: Top Brand Index 2022.

Based on data from the Top Brand Index 2022, The Body Shop brand has a market share of 41.5%, followed by Mustika Ratu with a market share of 14.3%, and Wardah with a market share of 9.3%. The Body Shop is a company engaged in the cosmetic, body care, and beauty industries. In addition to focusing on selling products, The Body Shop also has a focus on environmental issues. The company founded The Body Shop Foundation, a charity that supports human rights, animal protection, and environmental sustainability. They are also involved in initiatives such as The Global Shea Alliance, the Against Animal Testing campaign, the use of 100% recycled PET bottles, the Bio-Bridges Program with the World Land Trust to protect forests and prevent illegal exploitation, and the World Bio-Bridges Mission's commitment to restore areas threatened with

extinction and destruction. The Body Shop also organizes recycling programs through Bring Back Our Bottle (BBOB) and other programs aimed at preserving the environment (Margaretha & Toni, 2020; Shop, 2019).

Another cosmetic brand, Mustika Ratu, is a national company engaged in beauty, herbal medicine, and health. Mustika Ratu continuously carries out CSR activities with Yayasan Puteri Indonesia, such as providing social assistance to areas affected by natural disasters and other social humanitarian activities. In addition, Mustika Ratu also implements green office and zero waste movements to manage industrial waste, as well as conducting education about environmental conservation (Nursalam, 2019). Wardah, as a cosmetic brand, has been a pioneer of halal beauty products that uphold the values of benefits. In its commitment to protecting the earth, Wardah collaborates with environmental organizations and involves the community in the provision of clean water, waste treatment, and environmental preservation (Lubis et al., 2022).

Currently, many companies are innovating products and creating environmentally friendly programs to address environmental problems, so they become green brands. This provides benefits for companies, consumers, and the environment. Green brand is a company that implements sustainable business practices and contributes to preserving the environment (Ariffin et al., 2016; Bashir et al., 2020). Companies that have a positive impact on the surrounding environment will create a positive image as a green brand in the eyes of consumers, which in turn can increase positive perceptions of the brand. In addition, companies also get many benefits by being environmentally responsible, such as responding to market demand, exploring new markets, improving production processes, reducing costs, increasing profits, increasing brand awareness, brand image, and organizational performance (Alamsyah et al., 2020; Darlius & Keni, 2021; Watson et al., 2024; Yunus & Rashid, 2016). Meanwhile, consumers benefit by getting products that are of good quality for the environment and health.

Several researchers have conducted CSR and green branding studies, but the research is still fragmented. Tariq et al., (2022) conducted a survey to determine the role of digital marketing, CSR policies, and green marketing in brand development, but his research was limited to manufacturing companies in the UK. The study conducted by Sudirman focused on the impact of green marketing and CSR on brand image in the cosmetics industry but the sample size used was relatively small and limited. Research on this topic was also conducted by Zara sabeen et al., (2022) but only focused on the hospitality industry in Pakistan, limiting the relevance of the findings to other sectors in the country. On the other hand, Sri Wahyuni & Lilik Purwanti (2023) also examined this topic from an Islamic perspective, thus not covering the views of other value systems. Research specifically analyzing The Body Shop's "Bring Back Our Bottle" (BBOB) program in the context of the cosmetics industry in Indonesia is limited. The novelty of this study lies in its focus on the implementation and impact of a specific environment-based CSR program in the beauty industry, which has unique characteristics related to the use of packaging and the potential waste generated.

The results of this study can provide new insights regarding the effectiveness of packaging recycling programs in improving green brand image and consumer loyalty in the context of the beauty industry in Indonesia. For management, the results of this study are expected to provide valuable insights into designing effective and sustainable CSR strategies to create shared value. For this reason, the formulation of this research problem

is: How can corporate social responsibility programs be planned to bring back our bottles to the body shop?

LITERATURE REVIEW

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a strategic approach in which companies integrate social and environmental concerns into their business operations. Modern CSR no longer focuses only on philanthropy, but also includes aspects of sustainability, where businesses are required to consider environmental impacts in their decision-making. According to Waddock and Rasche (2012), CSR can help companies contribute to the achievement of Sustainable Development Goals (SDGs), particularly in terms of sustainable production and consumption. The increased focus on climate change and natural resource conservation has further encouraged companies to develop CSR strategies that support sustainability (Bashir et al., 2020). The Body Shop with its "Bring Back Our Bottle" program is a clear example of how companies can take an active role in reducing environmental impacts through waste management.

As part of a sustainability strategy, CSR plays an important role in encouraging companies to be more responsible for their environmental impacts. Cho et al., (2019) emphasizes the importance of a holistic approach to CSR, where companies focus not only on profitability but also on environmental and social concerns. Initiatives such as "Bring Back Our Bottle" implemented by The Body Shop Indonesia are a concrete step in the reduction of plastic waste and promotion of a circular economy. This initiative also helps companies to contribute to sustainable development by ensuring that the packaging used can be returned and recycled efficiently.

The Role of CSR in Building Consumer Loyalty

CSR also plays an important role in building long-term relationships with consumers. According to Khan dan Fatma (2023), consumer involvement in CSR programs can increase brand loyalty, especially if consumers feel the positive impact of these initiatives on the environment. The Body Shop's "Bring Back Our Bottle" program gives consumers the opportunity to be directly involved in plastic waste management, which in turn strengthens emotional attachment to the brand. This suggests that companies that carry out CSR consistently can build stronger relationships with consumers who care about the environment.

In addition, Pfajfar et al., (2022) shows that transparency in CSR programs can increase consumers' positive perceptions of the company. Communicative and easy-to-understand CSR programs, such as "Bring Back Our Bottle", can increase consumer awareness of the company's role in supporting sustainability. Consumers who participate in these programs not only feel that they are helping the environment but are also more likely to show loyalty towards The Body Shop because they see the company as a socially and environmentally responsible entity.

Waste Management and CSR in the Cosmetic Industry

The cosmetics industry is faced with great challenges in terms of waste management, especially due to the high use of plastics in packaging. CSR programs that focus on waste management, such as The Body Shop's "Bring Back Our Bottle" initiative, offer practical solutions to reduce the environmental footprint of cosmetic products. According to Seifert & Guenther (2020), effective waste management can be a key factor in improving corporate image while meeting the demands of increasingly environmentally conscious consumers. This empty packaging return program not only reduces waste but also encourages consumers to be more aware of the importance of recycling.

In addition, waste management programs integrated into CSR strategies can support the transition to a circular economy, because a circular economy aims to minimize waste and maximize material reuse through various recycling initiatives (Bhatt et al., 2020; I. Freeman & Hasnaoui, 2011; Wang et al., 2021). The "Bring Back Our Bottle" program is one way in which cosmetic companies such as The Body Shop can contribute to the circular economy by ensuring that plastic packaging does not end up in landfills, but rather recycled or reused. This shows that an effective CSR strategy can benefit the environment while strengthening the company's position in the eyes of environmentally conscious consumers.

RESEARCH METHODS

This research used a literature study or literature review method to analyze The Body Shop's "Bring Back Our Bottle" (BBOB) Corporate Social Responsibility (CSR) program in the context of the cosmetics industry. A literature review is a comprehensive summary of research that has been done on a particular topic to show readers what is already known about the topic and what is still unknown, as well as to find the basis or idea of further research (Creswell, 2015). The literature review method involves a series of activities related to collecting literature data, reading and taking notes, and managing written materials (Moher et al., 2009). The data collection process is done by identifying relevant sources such as scientific journals, textbooks, company documentation, official websites, and online news articles published in the last 10 years. Keywords used in searching for literature sources in this study are "Corporate Social Responsibility", "Cosmetics Industry", "The body shop", and "The body shop Bring back our bottle". The subject of the study was The Body Shop company and the object of research was the Corporate Social Responsibility Bring Back Our Bottle program which resulted in 17 articles that met the inclusion criteria.

The data collection technique involved two main methods: documentation study and literature study. The documentation study focused on analyzing information from The Body Shop's official website, annual reports, and sustainability reports, as well as news articles and media coverage regarding the BBOB program. Meanwhile, the literature study involved identifying and collecting journal articles, which were relevant to the research topic. The main source of literature used in the analysis came from the Google Scholar data base. All information collected was then organized using reference management software to facilitate analysis. In this study, the analysis of empirical and theoretical evidence from the articles has gone through a peer-review process. This approach aims to reduce the possibility of bias in the literature used.

Data analysis was conducted through three stages: content analysis, narrative synthesis, and critical analysis. Content analysis aimed to identify key themes and categorize information based on aspects of CSR and BBOB program implementation. Narrative synthesis was used to integrate findings from multiple sources, while critical analysis involved evaluating the quality and relevance of each literature source as well as identifying the strengths and limitations of existing research. To ensure validity and reliability, the research employed data source triangulation and peer review techniques. Ethical aspects of the research were also considered by ensuring proper citation and maintaining objectivity in the analysis and reporting of findings.

RESULTS AND DISCUSSION

The Body Shop, a well-known cosmetics company founded by Anita Lucia Perilli, remains in the spotlight today thanks to their implementation of Corporate Social Responsibility (CSR). Anita Roddick, founder of The Body Shop, has focused on environmentally-based CSR. The company participates in campaigns to save Brazil's tropical forests and fights for fairer trade rules. Anita Roddick and her company have wholeheartedly dedicated themselves to social activities both at home and abroad. They also won the Exceptional Corporate Social Responsibility Practice award at the 12th Annual Business Awards in 2011, which shows their attention to CSR in the company.

The results of data analysis from the literature review show that The Body Shop has consistently implemented Corporate Social Responsibility (CSR) programs that focus on the environment, particularly through the Bring Back Our Bottles (BBOB) program. Data obtained from the company's official website, annual reports, and news articles show that this program has been running for the last few years and has resulted in a positive impact in reducing plastic waste.

Interpretation of the data collected indicates that the BBOB program serves not only as a waste reduction strategy but also as an educational tool for consumers on the importance of recycling. This finding is consistent with The Body Shop's core values, especially their commitment to "Protecting the Planet". Further analysis shows that the program is also in line with the global trend towards more sustainable business practices in the cosmetics industry.

The data also reflects that the BBOB program is part of The Body Shop's broader CSR strategy. This is reflected in the program's integration with other initiatives such as Reduce-Reuse-Recycle, demonstrating the company's holistic approach to environmental responsibility. These findings are consistent with The Body Shop's reputation as a pioneer in socially and environmentally responsible business practices, as evidenced by the Exceptional Corporate Social Responsibility Practice award they received in 2011.

Against Animal Testing

According to a report published by the Royal Society for the Prevention of Cruelty to Animals, there are around 38,000 animals used for cosmetic testing in Europe and other regions of the world. This information formed the basis of The Body Shop's understanding that cosmetic testing on animals is unethical, unnecessary, and should be banned. Therefore, The Body Shop has a commitment not to conduct cosmetic testing on animals in the development of their products.

In fact, The Body Shop became the first international cosmetics company to meet the

Humane Cosmetic Standard, which is endorsed by an international animal protection group. In addition, The Body Shop also actively supports alternative research as a measure to divert and prevent cosmetic testing on animals. The Body Shop's commitment to opposing cosmetic testing on animals has earned it recognition in the form of awards. In 1995, The Body Shop achieved ISO 9002 certification as a guarantee of their quality standards against cosmetic testing on animals. They achieve this through a monitoring system of their raw material suppliers.

The Principles of Activate Self-esteem

The Body Shop has a commitment to purchasing high quality natural raw materials and handicraft products from the best sources or individuals at fair prices. The goal is to provide these communities with opportunities for fairness, income, and business advice that fits their needs. In addition, it also aims to establish long-term trade relations, so that families belonging to those communities can build their own future. Through this approach, The Body Shop strives to sustainably benefit the community by undertaking development in the areas they need.

Support Community Fair Trade

According to The Body Shop, self-esteem involves self-awareness, self-confidence, self-worth, and self-acceptance. Therefore, The Body Shop has a desire to inspire its employees and business partners by promoting diversity and acceptance. This vision is based on The Body Shop's goal to create proud and happy individuals to be themselves. In an effort to realize this vision, The Body Shop does not promise timelessness of appearance, but focuses on providing products that provide improvement and comfort. The Body Shop's commitment to promoting diversity is also reflected in standards of practice that provide equal opportunities to all employees. The Body Shop supports employee development through training and personal development plans. In addition, The Body Shop creates marketing messages that support diversity with a focus on improvement and comfort. For example, The Body Shop does not use models who have thin or very young bodies in its external marketing efforts.

Defend Human Rights

The Body Shop adopts the value of respect for human rights. The Company has a responsibility to ensure that any trading relationships conducted by The Body Shop, wherever and with anyone, are based on respect and respect for human rights. For The Body Shop, this commitment means that employees around the world, through global supply chains, always ensure the adoption of the right systems. Therefore, The Body Shop only works with suppliers who are committed to The Body Shop ethical standards, where working conditions must be safe and hygienic, there is no use of child labor, employees receive reasonable wages, working hours do not exceed established limits, and there is no discrimination in work practices. In addition, as a form of respect for the diversity of local culture and politics, The Body Shop strives to conduct its business in accordance with the human rights principles enshrined in the Universal Declaration of Human Rights.

Protect The Planet

The Body Shop adopts a work ethic inspired by nature. By using natural raw materials in the manufacture of cosmetic products, The Body Shop believes that they can help protect the environment and support its development. To achieve this goal, The Body Shop is active in promoting resource recycling, reducing waste and unnecessary packaging use,

recycling energy, growing plants to sequester carbon, and is committed to achieving carbon neutrality by 2010. In addition, The Body Shop always listens to input from stakeholders and works closely with WWF to address issues of oil palm and timber use that can harm forests and nature reserves.

In addition to social programs, The Body Shop in Indonesia designs various environmental programs that involve its consumers, including: Reduce, Reuse, Recycle The Body Shop in Indonesia through collaboration with Studio Tana, Perigi, Tangerang, recycles almost all working paper in its offices into paper-clay products (a mixture of paper and clay, and recycled paper packaging). Moreover, the company has implemented a "Bring Back Our Bottle" program, encouraging customers to return empty product containers for proper recycling. This initiative has successfully reduced plastic waste and raised awareness about the importance of recycling among its customer base. The Body Shop in Indonesia also partners with local environmental organizations to conduct regular beach clean-ups and tree-planting activities, further demonstrating its commitment to environmental conservation.

The Body Shop in Indonesia invites its customers to play an active role in the Reduce-Reuse-Recycle program. The implementation of the Reduce program is the provision of gifts in the form of typical paper-clay products of The Body Shop in Indonesia if customers shop using bags from plastic packaging that have been purchased previously and do not ask for plastic bags again. The unique bags of plastic packaging were collected from a number of scavengers, and sewn by children who dropped out of school. The manufacturing process is not complicated, the packaging is thoroughly washed, cut into pieces according to size, arranged according to color, and then sewn. The price ranges from Rp. 56,000-Rp.80,000.00 per piece depending on the size. Meanwhile, in the Reuse program, each customer will get creative examples of bottle utilization so there is no need to make it waste. While Recycle, is a gift of recycled objects to take home if the customer returns The Body Shop product packaging. The packaging will then be sent for recycling.

Bring Back Our Bottles (BBOB) is one of The Body Shop Indonesia's programs that invites consumers to return empty packaging of The Body Shop products to nearby stores for recycling. This program is the next step in The Body Shop's efforts to become a company that cares about the environment. Through the Bring Back Our Bottle program, The Body Shop invites consumers not to throw used bottles of The Body Shop products into the ordinary trash. Instead, the bottles are recollected in The Body Shop stores so they don't end up as trash in landfills.

Once collected, the bottles are then transported using local partner trucks to the processing site. There, the bottles are separated by type. Next, the bottles are crushed into small flakes using a machine with the aim of recycling them. These bottle flakes are then used to make handicrafts, while other remains are processed into plastic pellets. With the Bring Back Our Bottle program, The Body Shop strives to reduce plastic waste and educate customers about the importance of recycling. This program is one of The Body Shop's concrete steps in protecting the environment and reducing negative impacts on the earth (Margaretha & Toni, 2020; Shop, 2019).

The Body Shop's Corporate Social Responsibility (CSR) program, specifically Bring Back Our Bottles (BBOB), can be related to several concepts and theories underlying this research. The program is in line with the Stakeholder Theory (Freeman, 2015), which emphasizes the importance of companies considering the interests of all stakeholders,

including the environment and society, in their business operations. The Body Shop demonstrates this through the active involvement of consumers in their recycling program. On the other hand, The Body Shop's approach to CSR reflects the Creating Shared Value (CSV) concept proposed by Porter and Kramer (2011). Through the BBOB program, the company not only reduces environmental impacts but also creates value for consumers through education and engagement in sustainable practices. This shows that The Body Shop has successfully integrated social responsibility into its core business strategy.

Furthermore, The Body Shop's CSR strategy can be viewed through the lens of Legitimacy Theory which explains how companies seek to ensure that they operate within the boundaries and norms of society (Michelon et al., 2019). Implementing programs such as BBOB and anti-animal testing campaigns, The Body Shop not only complies with environmental regulations but also proactively exceeds society's expectations, thus strengthening its legitimacy as a socially and environmentally responsible brand.

This research is in line with the study conducted by Salehzadeh et al., (2023) that environment-based CSR programs have a positive impact on brand image and consumer loyalty. This is consistent with our findings regarding The Body Shop's BBOB program which not only reduces plastic waste but also increases consumer engagement. In line with Effendi et al. (2023) who emphasize the importance of partnership and cooperation in CSR implementation. This is in line with The Body Shop's approach in the BBOB program which involves consumers and local partners in the recycling process. Our findings regarding The Body Shop's commitment to ethical standards and human rights reflect regulatory compliance and even go beyond the minimum requirements as Pertiwi et al. (2023) underscore the role of regulation in driving CSR practices in Indonesia. The findings of Watson et al. (2024) who emphasize that CSR programs focused on environmental sustainability can improve organizational performance are in line with our findings on how BBOB programs contribute to The Body Shop's positive reputation and the awards they receive.

CONCLUSION

This research examines the implementation of environment-based Corporate Social Responsibility (CSR) by The Body Shop, a well-known cosmetics company founded by Anita Lucia Perilli. The review of 17 articles shows that The Body Shop consistently implements five core values in its operations, namely opposing animal testing, the principle of activating self-esteem, supporting fair trade, defending human rights, and protecting the planet. One of The Body Shop Indonesia's flagship CSR programs that has been successfully implemented is Bring Back Our Bottle (BBOB), which is part of the company's environmental program.

This study reveals that The Body Shop's CSR is in line with the vision of sustainable development, where the company adapts the CSR concept to the dimensions it wants to implement. The Body Shop's CSR implementation process goes through the right stages, starting from strengthening the company's foundation to achieve financial success, which then has a positive impact on social and environmental aspects. This research also emphasizes the importance of anticipating issues that may arise in the implementation of CSR, especially those related to potential negative impacts. The research provides insights into how a global cosmetics company can integrate sustainability values into their

business strategy through effective CSR programs. The research also highlights the importance of consumer involvement in CSR programs to increase their effectiveness and positive impact.

However, this study has some limitations. First, the reliance on secondary data may not fully reflect the current reality of The Body Shop's CSR practices. Second, there is a potential for selection bias in the choice of literature that may affect the conclusions. Third, limited access to certain databases may hinder the discovery of relevant studies. This causes some information to be out of date. Therefore, it is recommended that future research consider a comparative study that compares The Body Shop's CSR practices with other cosmetics companies or companies in different industries. A quantitative analysis of the financial impact of CSR programs on company performance would also provide valuable insights. In addition, research that focuses on the perspectives of various stakeholders, including employees, suppliers, and local communities, would provide a more comprehensive picture. Finally, a longitudinal study observing the evolution of The Body Shop's CSR practices over time could reveal important trends and developments in the company's approach to social and environmental responsibility.

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