3-1-2022

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Bui, T. D., Aminah, H., Wang, C. H., Tseng, M. L., Iranmanesh, M., & Lim, M. K. (2022). Developing a Food and Beverage Corporate Sustainability Performance Structure in Indonesia: Enhancing the Leadership Role and Tenet Value from an Ethical Perspective. Sustainability, 14(6), 3658. https://doi.org/10.3390/su14063658

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Article

Developing a Food and Beverage Corporate Sustainability Performance Structure in Indonesia: Enhancing the Leadership Role and Tenet Value from an Ethical Perspective

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Abstract: The food and beverage industry is the second largest contributor to Indonesia's economy; however, most industry firms significantly, and negatively, impact ecological and economic performance, and corporate sustainability performance is considered an area that can be significantly improved. This study aims to measure the causal interrelationships among the hierarchical attributes, as well as the decisive attributes that force successful corporate sustainability. Further, there are also other factors that have a negative impact, such as poor social justice and firms' responsibilities and identities. Hence, emphasizing the ethics role to ensure a better sustainable performance in addition to focusing on the traditional triple-bottom-line is needed. A hybrid method is used. The fuzzy Delphi method develops a valid theoretical structure. The fuzzy decision-making trial and evaluation laboratory addresses the causal effect among the attributes. The fuzzy Kano model is used to determine the decisive attributes that enhance corporate sustainability performance in practice. The results show that a leadership role, tenet values, human potential development, and environmental impacts are the causative aspects, and the role of ethical issues is confirmed though its influence on the leadership role and tenet value aspects. This study contributes to the corporate sustainability performance literature by offering new theoretical angles as a hierarchical structure and elaborating the causal linkages among the attributes. Practical guidelines are provided to the Indonesian food and beverage industry, thus helping to archive reference data on firm performance and competitive advantage.

Keywords: corporate sustainability performance; firm ethics; tenet value; leadership role; fuzzy decision-making trial and evaluation laboratory; fuzzy Kano model

1. Introduction

The Indonesian food and beverage (F&B) industry provides the second largest contribution to the country's economic growth and the largest contribution to its export performance of 13.73 billion US dollars in the first quarter of 2020 [1,2]. Moreover, the industry is included in government policies that have made the increase in performance and productivity a top priority. Thus, the F&B industry has an influence on improving the country's economic performance.

However, most of the corporations in the industry significantly contribute to the creation of environmental impacts, for instance, air pollution, ground soil contamination, and garbage disposal, that affect not only the ecological system but also the overall performance of the economy [3–7]. There are also other factors, such as poor performance in social justice, firm responsibility, and identity, that can have a negative impact, including a social impact [8,9]. According to Zhan et al. [10], the protection of the environment and the development of sustainability performance should be the main basis by which corporations lessen the negative effect they have on the environment as well as on society. Hence, it is important for corporations to maintain stability, continue protection and improve sustainability performance, especially for F&B products in Indonesia, the products most needed by customers. Therefore, as part of sustainability performance, corporate sustainability performance (CSP) is considered an instrument to improve performance.

Further, regarding CSP, in the context of performance improvement, the concept is defined as a balancing of the social, environmental, and economical performance perspectives, which are also regarded as triple-bottom-line (TBL) pillars of sustainability [3,11,12]. However, other academics of different disciplines, such as engineering and environmental science, have proposed a relation between CSP and sustaining ability concepts and vital resources [13–15]. As a result, it is necessary to gain a better understanding of other factors than can influence CSP, for instance, political instability, governance, and corporate culture [16]. Nevertheless, the ethical perspective should also be addressed by corporations when managing their sustainable development activities because ethics impact firm performance; for instance, the greatest contribution in terms of energy and ecological protection is firm efficiency [17,18]. Complex and uncertainty-related problems and the lack of ethical roles are also other factors. Blome et al. [19] emphasize that firm ethics is the degree of the foundation of the firm; for instance, the role of rewards, ethical leadership, codes of ethics, and the anticipated adherence to power in guiding the application of sustainable actions were investigated. Jin et al. [20] posited ethical tenets as distinct themes that were ultimately incorporated into an overarching theme of ethics. Moreover, ethical tenets should be included to enhance corporate sustainability [21]. As a result, it is crucial to change the paradigms, and it is necessary for F&B firms to formulate ethical guidelines to improve financial and nonfinancial corporate efficiency as well as to develop sustainable performance in an ethical form [22,23]. Hence, to improve sustainability performance in shifting to a better direction in terms of solving critical problems, optimal firm ethics are needed. This study intends to identify the role of firms' ethics in the context of the TBL in improving CSP.

Prior studies have identified various attributes that influence firms' CSP, creating a complex structural interrelationship among the attributes that has not been fully addressed [20,24,25]. This identified a need for this study to integrate these attributes into a valid theoretical structure and to clarify the causal interrelationships among them to provide a critical direction for future implementations [26]. Furthermore, the amount of qualitative and quantitative data and the pervasive occurrence of the latest externalities emerging from many sources also generate a high level of complexity and uncertainty in a firm's operational context. CSP is frustrated by the undesirable effects of uncertainty, which cannot be completely dispatched by stakeholders and decisionmakers [7,16,27]. Utilizing both qualitative and quantitative approaches, this study applies the fuzzy Delphi method (FDM), the fuzzy decision-making trial and evaluation laboratory (FDEMATEL), and a fuzzy Kano model (FKM) to measure the causal interrelationships and linkages among the hierarchical properties and to define the guiding and reliant factors in corporate sustainability success in terms of their degree of impact on one another. Qualitative information collected from expert linguistic judgments is translated into quantitative data using the fuzzy approach. In particular, the FDM is employed to acquire valid hierarchical attributes proposed from the literature [28]. Then, FDEMATEL is chosen to address the multiplex causal interrelationships among attributes [29]. Finally, the FKM is used to identify improvement attributes for CSP practices by defining the decisive level of attributes and categorizing the attributes into distinct gatherings [30]. From the above discussions, the following are the research questions to be addressed:

What is the valid theoretical structure of CSP?

What are the causal interrelationships among ethics attributes and other CSP attributes?

What are the decisive attributes for archiving the CSP practices in the Indonesian F&B industry?

This study contributes to the CSP reference research by offering new theoretical standpoints for the literature, such as a hierarchical structure as well as the cause-and-effect interactions among CSP attributes. Practical guidelines are provided through the identification of decisive attributes from detailed empirical results in the Indonesian F&B industry, thus helping to document data on firm performance and competitive advantages.

This study is organized as follows. Section 2 conducts a literature review of the relevant reference research and the proposed methodologies and measures. Section 3 outlines the method employed in this paper, and Section 4 presents the study's findings. The theoretical and managerial implications are discussed in Section 5. Finally, Section 6 discusses the conclusion, limitations, and future studies.

2. Literature Review

This section includes a review of the literature on corporate sustainability performance, corporate ethics, the proposed hybrid method and the proposed measured attributes.

2.1. Corporate Sustainability Performance

CSP is one of the foundations for understanding sustainable development in a corporation. The concept is defined as corporate and stakeholder actions that contribute to establishing a sustainable balance in the TBL perspectives and their interrelationships in a sustainable business operation [3,7,31]. Moreover, CSP is explained as a corporate operation aimed at achieving sustainability equilibrium, which includes a TBL focus aimed at applying processes to corporations and their stakeholders [10,26]. Saunila et al. [32] claimed that CSP requires a careful balance of the needs of people with environmental and economic well-being. Saunila et al. [32] argued that economic sustainability should focus on items' monetary benefits, considering the monetary value of ecological consequences. Even though the concept is well known, assessing CSP through the framework of the TBL is needed. According to Agrawal & Singh [11], the TBL is important in the sustainability of corporations, where sustainability can have an impact on increasing profits, reducing waste, and providing satisfaction to customers. Emphasizing the fundamental requirements for effective sustainability performance management, such as a TBL structure for measuring and assessing sustainability performance, is important to effectively manage CSP.

However, it is challenging to attain a consistent and objective corporate sustainability assessment. Moreover, theories clearly indicate loose compromises among the TBL framework, with the goal of ensuring that corporate sustainability performance provides win–win opportunities for corporations [7,9,13]. This requires a more detailed explanation of a corporation's performance related to its sustainability measures. Pislaru et al. [25] argued that by incorporating new variables, such as environmental security, social welfare, human rights, and corporate ethics, the philosophy of sustainable culture development has gradually altered the conventional corporate managerial method of optimizing shareholder value. For a critical approach to meet societal demands, Martínez et al. [27] proposed that firms adopt a culture administration comprising ethics. Better corporations can rely on a founding on ethical bases to operate ethically. To achieve CSP, with the addition of the firm ethics perspective, corporate performance is argued to be further improved. However, neither the typical TBL framework nor the cultural philosophy's auxiliary resolutions have wholly incorporated ethics [15]. There are still few studies that discuss firm ethics to assist in CSP and decision-making processes in improving corporate performance and achieving sustainable development objectives [12,14].

2.2. Firm Ethical Perspective Associated with Corporate Sustainability Performance

Firm ethics is an essential corporate element that strongly affects business performance [17,19,23]. For instance, Wahab [33] described firm ethics as the implementation of a structured value of ethics and a declaration of ethical principles. Houqe et al. [34] defined firm ethics as behavior that is consistent with the ideals of the community or society to which a person belongs. Supported by Stahl et al. [35], ethics is a part of the ideals and norms that cannot be excluded because ethics also reflect norms. Indeed, the application of ethics within the firm provides benefits that also improve corporate performance both financially and nonfinancially [3,4,34]. The concept is a foundation enabling the firm to achieve its goals in line with the values held by the corporation and the stakeholders. Valente et al. [15] argued that firm ethics affect corporate performance and risk management. Martínez et al. [27] claimed that firms conventionally attend to a number of high-profile ethical predicaments in technological segments, considering their actions as part of a long-term economic strategy. However, many businesses sometimes face ethical scrutiny, often because of circumstances beyond their control. Ethics incorporation is hard to achieve due to its complexity such that firms seldom employ an ethical foundation when launching a structural values hierarchy.

Keeping ethical and sustainable business criteria in mind is important [17,20,36]. Machado et al. [37] emphasized that corporations with an implemented commerce framework must be transparent and ethical to ensure long-term growth without manipulating human esteem. Kumar et al. [17] suggested that firms in the new business environment of sustainable development must utilize ethics and technology for sustainable benefit extension. This means that businesses should use ethics in their operations and that doing so has a strong long-term value. Tseng et al. [3] showed that social image, corporate culture, and stakeholder management improved CSP activities and that these activities needed support from top management and from manager attitudes and behaviors. According to Guarnieri & Trojan [38], firms should consider ethical concerns in addition to TBL perspectives while optimizing the corporate operations for long-term development. Jin et al. [20] posited that honesty, accountability, trust, inclusion of steps for change, debatable policies, and adherence to individual ethics are all ethical tenets. Kumar et al. [17] and Sulej [39] stated that leadership roles serve as models for ethical business conduct and are important for corporate sustainability. However, in archiving CSP activities, straightforward firm ethics instruction is still missing. Therefore, this study is critical for enlarging sustainable development studies by incorporating these characteristics into a more holistic CSP concept.

2.3. Proposed Hybrid Method

Previous research has used several methodologies for analyzing CSP; they adopted survey-based approaches, quantitative methods, and traditional statistical methods. Wijethilake [40] used structural equation modeling to explore the intermediating of sustainability control models between CSP and a functioning sustainability strategy. Aksoy et al. [12] used probit and logit models to investigate the high level of CSP enablers within nonfinancial firms. However, only a few studies have paid attention to complexity among existing CSP attributes [25,26]. This study employs hybrid methods of FDM, FDEMATEL and FKM to approach CSP. The FDM and FDEMATEL are used to validate the structure accordingly to assess causal interrelationships among the attributes [7,28]. In particular, Tseng et al. [7] proposed the FDM to eliminate the uncertainty of expert judgment and to conduct surveys following guidelines for expert opinions. Each expert has some degree of ambiguity about a specific variable, frequently referred to as an "ambiguous area". The FDM is used to address this 'ambiguous area', assuring a satisfactory analytical outcome. Meanwhile, Tsai et al. [29] used FDEMATEL as a foundation to criticize the attributes' causal interrelationships and categorize the components into two cause and effect quadrants based on their relationship.

However, the decisive level of the attributes can remain unsolved [41]. This study further employs the FKM to categorize the approach into distinct decisive collections.

Shokouhyar et al. [30] stated that fuzzy kano is a model for determining the function of various quality components and is called a two-dimensional consistency model, which has been demonstrated to be a highly successful instrument. Jain & Singh [41] claimed that the technique allowed respondents to express their views in percentages by utilizing two factors, namely, functional and dysfunctional factors. Hence, this study applied FKM to understand the experts' needs in the context of CSP based on functional and dysfunctional components. Moreover, the fuzzy kano approach enables a corporation to obtain a more complete and accurate representation of the true voice of the experts. Therefore, based on its prominence and active implementation demonstrated in the literature, FDM, FDEMATEL and FKM would be an appropriate strategy for our research to address CSP in this study.

2.4. Proposed Attributes

CSP attributes have been proposed from the current literature, including 9 aspects and 35 criteria derived from 4 perspective, which are listed in Table 1.

Based on the social perspective (P1), previous studies have proposed that social identity (A1) refers to the part of individual or group perception that derives from the individuals' knowledge about the corporation and that consists of corporate reputation, legal compliance, organizational culture, and communication [8,26,42] relates to the stakeholders' general perception of the corporation [43] Legal compliance (C2) indicates a critical feature in the process of ecological assessment, defining the contextual factors and enhancing the organizations' legitimacy [44] suggested that the organizational culture (C3) is related to sustainable assumptions, attitudes, ethical behavior, beliefs, knowledge, and value. Meanwhile, communication (C4) denotes the concept that removes the risk of achieving the firm's strategic objectives and makes them more manageable [26]. Human development (A2) is related to the support for the development of human potential to enable the use of skills to achieve the objectives of CS and comprises green employment, talent attraction and retention, decision-making participation, construction of positioning ability, and an eco-friendly reward system [31]. Green recruitment (C5) is related to the recruitment procedure designed to increase the shared environmental responsibility among employees in an organization. Talent attraction and retention (C6) is critical for CSP because sustainable development necessitates innovative efforts, and competent and contented employees contribute to innovation development [31]. To initiate and create decisions related to sustainability, participative decision-making (C7) is important to make employees feel empowered [26]. Skill building orientation (C8) should also be embraced by corporations to improve the competences required for achieving sustainability with their employees through routine training [31]. Last, through an eco-friendly reward system (C9), corporations can embed sustainable development goals into their performance assessment structure to assess employee performance [42].

From the environmental perspective (P2), environmental impact (A3) refers to the to CSP impacts linked to cost-effectiveness and increased competitiveness by the reduction of toxic emissions and through recycled materials, renewable energy, eco-friendly products/services and energy consumption [45]. This proposed aspect, including toxic emissions (C10) related to the cumulative direct and indirect toxic pollution that must also be reduced and recycled materials (C11), refers to the recycled material volume increase. Renewable energy (C12) represents the enlarged renewable energy consumption rate in the corporation. Eco-friendly products/services (C13) refer to the improved development of eco-friendly products/services [45]. Therefore, energy consumption (C14) promotes economic expansion and enhances the environment [46]. Employee environmental satisfaction (A4) denotes the correlation between a person's life experience and a specific criterion pertaining to the individual environmental awareness and consisting of environmental problems, attention to the environment, the state of the environment, and environmental initiatives [47]. The environmental problems (C15) are the most critical environmental issues that need to be addressed, also suggesting that attention to the environment (C16) is the extent to which the employer pays satisfactory attention to the environment. The

state of the environment (C17) refers to the employees' satisfaction with their environment, and environmental initiatives (C18) are based on the corporate policy that focuses on the environment. Meanwhile, individual environmental performance (A5) is the result of total individual actions comprising initiatives related to voluntary issues and projects [47,48]. Voluntarily issues (C19) refer to the employees' voluntary involvement in the actions dealing with environmental issues [48]. Voluntary projects (C20) refer to the employees' volunteering for corporate environmental projects, activities, and events [47].

From the economic perspective (P3), the investment benefit (A6) is a measure of market share, return on assets, return on equity, return on investment, and return on sales that reflect the corporation's internal efficiency [45]. Market share (C21) refers to the growth of corporate market share relative to that of competitors [46]. Return on equity (C22) is measured as the ratio of net profits to owners equity and is used to evaluate the corporation's success by paying dividends to shareholders equal to the amount of equity available to the corporation [25]. Moreover, the return on assets (C23) refers to the net ratio of profits to operating assets; it calculates a corporation's efficiency in using its assets to generate potential economic benefits [25]. Meanwhile, the return on sales (C24) is used to determine the profitability of a corporation's product or service [24]. Return on investment (C25) is utilized to determine the effectiveness of a corporation's asset investments based on the gains realized after deducting capital costs [25]. On the other hand, firm economic performance (A7) is an impact and denotes the firm's contribution to the economy as indicated by its quality management system, infrastructure investment, and reduced cost [40]. The quality management system (C26) focuses on integrating a quality management system culture, such as ISO 15000, total quality management, and an environmental management system [31]. Infrastructure investment (C27) relates to the development and impact of infrastructure investments. Reduced cost (C28) refers to reduced production costs for the same amount of output [40].

From the firm ethics perspective (P4), tenet values (A8) comprise specific ethical tenets, including honesty, transparency, and trust [20]. Honesty (C29) refers to anything that should be reported to consumers or the general public [20]. Transparency (C30) is related to the truth [20], and trust (C31) denotes that corporation will do well if they are trusted [20]. Meanwhile, leadership role (A9) refers to the role model of a leader and is reflected in a caring for ethics, being a model of ethical behavior, and in having an ethical direction [17,19]. A care for ethics (C32) refers to the employer regularly showing a concern about ethics [17]. A model of ethical behavior (C33) refers to actions on the part of organizations and their constituents comprising the ethical model for members of the organization [49]. Ethical behavior (C34) refers to ethical decision-making and establishing a standard for how followers should respond to ethical dilemmas [50]. Meanwhile, ethical direction (C35) refers to the norm in the organization [17].

Table 1. Proposed measures.

Perspective	Aspects		Criteria	Description	Literature Review
P1 Social perspective	A1	Social identity	C1 Corporate reputation	Corporate reputation is the existing stakeholder perception of the firm in terms of CSP.	[26,43,44,48]
			C2 Legal compliance	Legal compliance is the difficulty of acquiring an overview of myriad industry-specific social and environmental regulations prior to launching activities	
			C3 Organization culture	The organizational culture is related to the sustainable beliefs, values and learning of a corporate, which are embodied in arranging the materials and presenting the behavior of its stakeholders.	
			C4 Communication	Beyond the organizational culture, transparency and communication reduces complexity, makes fulfilling the corporate's strategic objectives manageable.	

Table 1. *Cont.*

Perspective	Aspects	Criteria		Description	Literature Review
		C5	Green recruitment	Corporate should have a policy of integrating sustainability criteria into the recruitment process to accelerate shared environmental commitment among people within the corporate.	
		C6	Talent attraction and retention	Recruiting and nurturing talented employees is vital for corporate pursuing sustainability.	
	A2 Human potential development	C7	Participative decision making	Creating an environment of participative decision making so that subordinates feel empowered to initiate and make decision related to sustainability.	
		C8	Skill building orientation	Corporate should manage and develop the skills necessary to pursue sustainability among people within it through conducting regular training.	
		C9	Eco-friendly reward system	Corporate should integrate sustainable development goals with the performance measurement system to evaluate the performance of employees.	
		C10	Toxic emission	The corporate seeks to reduce toxic emissions that are directly or indirectly affected.	
		C11	Recycled materials	The corporate has started using recycled materials.	
	A3 Environmental impact	C12	Renewable energy	The corporate increase their consumption of renewable energy.	
		C13	Eco-friendly product/service	Increasing number of environmentally friendly products or services being developed.	
		C14	Energy consumption	Total reduction of direct and indirect energy consumption.	
P2 Environmental perspective		C15	Environmental problems	The development program has addressed the most important environmental problems.	[45–48,51,52]
	A4 Employee environmental satisfaction	C16	Attention to the environment	The satisfaction of the amount of attention given to the environment to the employer.	
		C17	State of the environment	The satisfaction of the state of the environment in the office.	
		C18	Environmental initiatives	The information of the corporate's environmental initiatives to the employees.	
	A5 Individual environmental performance	C19	Voluntarily issue	Voluntarily carry out environmental actions and initiatives in the daily work activities.	
		C20	Voluntarily project	Voluntarily for projects, endeavours or events that address environmental issues in the corporate.	
P3 Economic perspective	A6 Investment benefit	C21	Market share	The growth in the corporate's market share relative to competitors during the last three years has been.	[24,25,40,45]
		C22	Return on equity	return on equity (ROE) is calculated as a ratio between net income and own equity and it is used to assess the corporate's performance by paying dividends to the shareholders proportional to the amount of equity that has been made available to the corporate.	

Table 1. *Cont.*

Perspective	Aspects		Criteria		Description	Literature Review
			C23	Return on assets	is calculated as a ratio between the operating income and operating assets, measures the corporate's efficiency in using its assets on order to obtain future economic benefits.	
			C24	Return on sales	Describes the corporate's operational efficiency and is computed as a ratio between gross margin and total sales.	
			C25	Return on investment	Measure the efficiency of the investments in the assets of the corporate, based on the gains that are obtained taking into consideration the costs of capital.	
	A7	Economy's firm performance	C26	Quality management systems	Corporate adopting a culture of quality management systems, including Total Quality Management (TQM), ISO 14000 and environmental management system (EMS).	
			C27	Infrastructure investment	Development and impact of infrastructure investments of the corporate.	
			C28	Reduced costs	Reduced costs of inputs for same level of outputs of the production.	
P4 Governance perspective	A8	Tenet value	C29	Honesty	Customers and the stakeholders have the right to be provided with corporate-related information.	[19,20,49,50]
			C30	Transparency	The important thing in the firm ethics is transparency and honesty.	
			C31	Trust	The corporate that carries out good ethics is a corporate that can be trusted.	
	A9	Leadership role	C32	Care for ethics	Senior managers regularly show that they care about ethics.	
			C33	Model of ethical behavior	Senior managers model ethical behavior.	
			C34	Ethical behavior	Ethical behavior is the norm in the corporate.	
			C35	Ethical direction	Senior managers guide decision making in an ethical direction.	

3. Method

This part is separated into two parts. The first covers the F&B industry in Indonesia and the necessity to enhance its performance to achieve CSP. The second section discusses the methods that are used in this study.

3.1. Industrial Background

In Indonesia, the F&B industry has performed positively throughout 2020 and emerged as one of Indonesia's most resilient growth industries and as a top priority for the government [1,53]. Moreover, the export value of the F&B industry in the first quarter of 2020 reached 99 million USD. However, the issue of sustainability is the main issue currently faced by this industry. The Proper Secretariat of the MOEF (Ministry of the Environment and Forestry of Indonesia) stated that this polemic led 20 corporations to suffer from being unable to operate; also, in 2019, they introduced a ranking in which nearly 305 firms were ranked as being negligent in environmental and social sustainability. The negative effects of hazardous and toxic soil pollution, such as hexavalent chromium, mercury, arsenic, barium, copper, plum, nickel and zinc, has a harmful effect on the environment and can cause pollution and contamination. Meanwhile, beverage waste suffers degradation that causes methane gas in soil [2,54]. This has an impact on decreasing corporate performance and

represents a threat to a firm's sustainability in the future. The TBL concept in conducting business was envisaged as a response to the problems that have occurred. However, CSP is still not performing effectively and requires further investigation to play a strong role in an approach in addition to the TBL concept approach.

On the other hand, many firms are facing environmental, social, and economical challenges from their stakeholders. Stakeholder pressure explains the power and capacity of stakeholders to influence an organization to make a decision [55]. Moreover, firms have problems in terms of a compatible life cycle, lack of policy enforcement, determination of sustainable farmland and high-cost investments. On policy issues, policy-makers avoid planning activities, and because of plan additions from the public, the policy-making process might be a lengthy procedure. Hence, approaches other than the TBL concept are needed; emphasizing the role of ethics, including tenet values and leadership roles, is needed to ensure a better future for sustainability. However, the government and F&B firms in Indonesia still pay little attention to ethics roles. Therefore, this study provides benefits to F&B industry practitioners that will enable them to improve their CSP and to proceed with their business operations through focusing on ethics roles. Because of the economic, social, and environmental impacts on the industry, the decision of this industry to support the study structure is important [31].

3.2. Data Collection

This study engages 53 experts for the measurement process, as shown in Appendix A. All respondents are employees from various firms in the F&B industry in Indonesia. The questionnaire of this study was developed in 2021 and distributed to 60 respondents. The respondents completed a questionnaire that was distributed through email. In the F&B industry, there are also various divisions to support the company's business goals. These divisions generally consist of two main and supporting areas, each of which has a different role. The characteristics of each division in each company are generally the same, and the only difference is the name of the division. The targets of the respondents in this study were the managerial and supervisory levels, as well as the top level, namely, directors and deputy directors. In composition, on average, almost more than 50% of respondents are at the supervisory level, while the manager and general manager levels comprise more than 30% and the remainder are at the director and deputy director levels. For the years of service in the company, more than 50% of the respondents have an average work experience of over five years. This can be explained by the fact that the average age of the respondents is more than 30 years, with work experience of more than 5 years. The education level of the respondents was strong: 62% were undergraduate graduates, 11% were master's graduates, and the rest, approximately 26%, were diploma graduates. Meanwhile, 53% of respondents were in supervisory positions, and only 6% were in general manager and deputy director positions.

3.3. Fuzzy Delphi Method

The FDM originated as fuzzy set theory combined with the Delphi technique and aimed to deal with the specialist source barrier and to improve survey accuracy (Ishikawa et al., 1993). The Delphi methodology was used to eliminate criteria that were not important from the original collection of CSP data, and fuzzy set theory was utilized to resolve the unpredictability arising from the experts' viewpoints. In this study, the individual criterion's relevance as a linguistic variable was assessed by experts to verify the proposed attributes based on specialist linguistic sources, providing thus an effective assessment procedure, for example, a reduction in survey time and expenses, while necessitating a large sample of respondents [56].

Considering that the commission has n experts, the analytical method begins with expert x being requested to assess the critical degree of attribute y as

$$
\begin{aligned}
d = \left(a_{xy}; b_{xy}; c_{xy}\right), x &= 1, 2, 3, \ldots, z; y \\
&= 1, 2, 3, \ldots, z, \text{ as } d_y \text{ is the weight of } y \text{ presented as } p_y \\
&= \left(a_y; b_y; c_y\right) \text{with } a_y = \min\left(a_{xy}\right), b_y = \left(\prod_1^n b_{xy}\right)^{\frac{1}{n}}, \text{ and } c_y \\
&= \max\left(c_{xy}\right)
\end{aligned}
$$

Next, the specialist's linguistic sources are interpreted into triangular fuzzy numbers, as shown in Table 2.

Table 2. The transformations of linguistic terms for FDM.

Linguistic Terms (Performance/Importance)	Corresponding Triangular Fuzzy Numbers
Extreme	(0.75, 1.0, 1.0)
Demonstrated	(0.5, 0.75, 1.0)
Strong	(0.25, 0.5, 0.75)
Moderate	(0, 0.25, 0.5)
Equal	(0, 0, 0.25)

The convex combination values are obtained using a ε cut as:

$$
u_y = a_y - \varepsilon\left(c_y - b_y\right), p_y = x_y - \varepsilon\left(b_y - \varepsilon a_y\right), b = 1, 2, 3, \ldots, m \tag{1}
$$

where $\varepsilon = [0, 1]$ denoting whether the experts' opinions are optimistic or pessimistic. $\varepsilon = 0.5$ denotes a common opinion.

The fuzzy evaluation is transformed into precise numbers H_y as follows:

$$
H_y = \int\left(u_y, p_y\right) = \sigma\left[u_y + (1 - \sigma)p_y\right] \tag{2}
$$

where σ indicates the expert's positive balancing assessment.

Afterward, the threshold is attained as $T = \left(\sum_{y=1}^{m} H_y\right) / m$ to polish the valid attributes from the initial set.

If $H_y \geq T$, attribute b is valid. If not, it is removed.

3.4. Fuzzy DEMATEL

The causal interrelationships among the CSP aspects are acquired using FDEMATEL. Expert judgment involves making decisions in the face of uncertainty; additionally, FDE-MATEL is used to deal with the vagueness inherent in expert judgments and to assist in decision-making [26]. It is particularly advantageous and effective for envisioning the structure by using causal matrices and/or charts for the purpose of analyzing and studying complex decision-making. FDEMATEL uses fuzzy rules to convert qualitative data into fuzzy quantitative data. The fuzzy membership functions $\tilde{e}_{ij}^k = \left(\tilde{e}_{1ij}^k, \tilde{e}_{2ij}^k, \tilde{e}_{3ij}^k\right)$ are used to calculate the weighted total values.

An attribute set $Q = \{q1, q2, q3, \cdots, qn\}$ of mathematical relations are postulated, and specific pairwise comparisons are utilized to produce them. Using linguistic scales ranging from VL (very little influence) to VHI (very great influence), the study determined crisp values for TFNs, as shown in Table 3. Suppose that there are k experts in the evaluating assessment and $\tilde{e}_{ij}^k$ represent the fuzzy weight of the ith attribute's influence on the jth attribute as assessed by expert k^{th}.

Table 3. TFNs linguistic scale.

Scale	Linguistic Variable	Corresponding Triangular Fuzzy Number (TFNs)
VL	Very low influence	(0.0, 0.1, 0.3)
L	Low influence	(0.1, 0.3, 0.5)
M	Moderate influence	(0.3, 0.5, 0.7)
H	High influence	(0.5, 0.7, 0.9)
VH	Very high influence	(0.7, 0.9, 1.0)

The fuzzy numbers are abridged using:

$$Q = \left(q\tilde{e}^k_{1ij}, \; q\tilde{e}^k_{2ij}, q\tilde{e}^k_{3ij} \right) = \left[\frac{\left(e^k_{1ij} - \min e^k_{1ij} \right)}{\Delta}, \; \frac{\left(e^k_{2ij} - \min e^k_{2ij} \right)}{\Delta}, \; \frac{\left(e^k_{3ij} - \min e^k_{3ij} \right)}{\Delta} \right] \tag{3}$$

where $\Delta = \max e^k_{3ij} - \min e$

The left (l) and right (r) normalized values are computed using

$$\left(l^n_{ij}, \; r^n_{ij} \right) = \left[\frac{(q e^k_{2ij}}{\left(1 + q e^k_{2ij} - q e^k_{1ij} \right)}, \; \frac{q e^k_{3ij}}{\left(1 + q e^k_{3ij} - q e^k_{2ij} \right)} \right] \tag{4}$$

The normalized crisp values (nc) are determined using:

$$nc^k_{ij} = \frac{\left[l^k_{ij} \left(1 - l^k_{ij} \right) + \left(r^k_{ij} \right)^2 \right]}{\left(1 - l^k_{ij} + r^k_{ij} \right)} \tag{5}$$

The synthetic crisp values are gathered from each perceptiveness of the k expert using:

$$\tilde{e}^k_{ij} = \frac{\left(nc^1_{ij} + nc^2_{ij} + nc^3_{ij} + \cdots + nc^3_{ij} \right)}{k} \tag{6}$$

The $n \times n$ initial matrix of direct relation (*IM*) is developed in pairwise comparison form, in which $\tilde{e}^k_{ij}$ denotes the influence level of attribute i on attribute j as $IM = \left[\tilde{e}^k_{ij} \right]_{n \times n}$.

The normalized direct relation matrix (U) is generated as

$$U = \tau \otimes IM$$
$$\tau = \frac{1}{\max\limits_{1 \leq i \leq k} \sum_{j=1}^{k} \tilde{e}^k_{ij}} \tag{7}$$

The interrelationship matrix (W) is then attained using:

$$W = U(I - U)^{-1}, \tag{8}$$

where W is $\left[w_{ij} \right]_{n \times n}$ $i, j = 1, 2, \cdots n$. The driving power (ϑ) and dependence power (μ) values are assimilated from the row and column total values of the interrelationship matrix using:

$$\vartheta = \left[\sum_{i-1}^{n} w_{ij} \right]_{n \times n} = [w_i]_{n \times 1} \tag{9}$$

$$\mu = \left[\sum_{j-1}^{n} w_{ij} \right]_{n \times n} = [w_j]_{1 \times n} v \tag{10}$$

Therefore, the attributes are positioned into the cause-and-effect diagram by deriving $[(\vartheta + \mu), (\vartheta - \mu)]$, which in turn form the horizontal and vertical vectors. On the one hand,

$(\vartheta + \mu)$ signifies the attributes' importance. The attribute with the higher $(\vartheta + \mu)$ value is more important among the set. On the other hand, the attributes are categorized into cause-and-effect groups based on their $(\vartheta - \mu)$ values. If $(\vartheta - \mu)$ values are positive, the attribute is assigned to the cause group; otherwise, it is assigned to the effect group.

3.5. Fuzzy Kano Model

The FKM aims to organize and features a matrix based on five distinct levels (shown in Figure 1) [31].
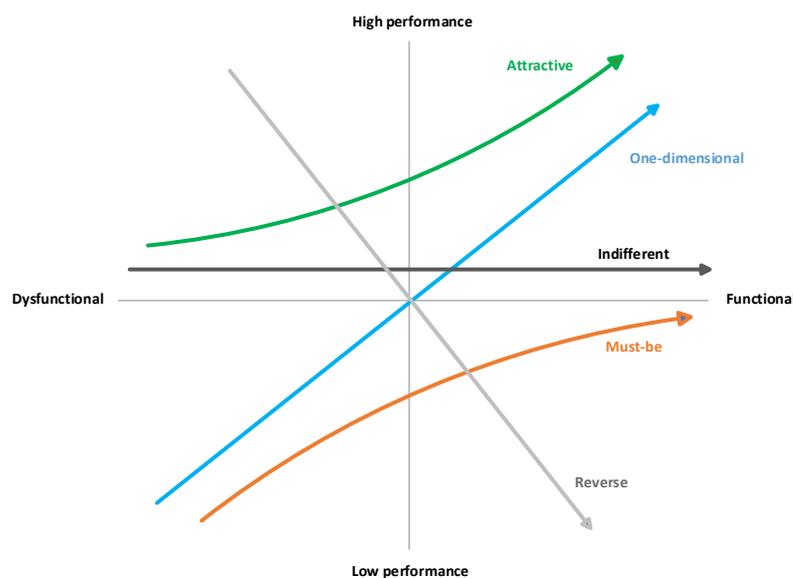

Figure 1. Kano Model.

Must-be (M): includes the required attributes that a firm must have to maintain its normal operational procedures, and a failure to meet these requirements intensely increases low performance.

One-dimensional (O): includes the attributes such that if these attributes are fulfilled, the firm's performance is enhanced; otherwise, low performance occurs. These attributes are the expectation standard to improve the firm's operational procedures.

Attractive (A): includes attributes that deliver outstanding performance once fulfilled but do not cause low performance when not achieved. These attributes are not ordinarily predictable and are often undeclared due to unexpected performance delight.

Indifferent (I): includes attributes bringing neither high nor low performance to the firm.

Reverse (R): includes attributes bringing high performance level but then resulting in low performance and denoting that decision-makers are not alike.

The Kano model may be used to gauge the total perceived respondent evaluation of the study subject. For the decision-making, the evaluation is based on functional and dysfunctional dimensions of the responses [41]. Figure 1 depicts the connection between the respondents' evaluation and the functional presence of quality features in various Kano classes. For each attribute, the Kano Model employs a survey that includes a pair of dysfunctional and functional questions. Functional inquiries represent circumstances in which the questioned attribute is appropriately delivered. In contrast, dysfunctional queries identify situations in which the performance of the chosen attribute is inadequate. Using the Fuzzy Kano questionnaire, five distinct reactions are possible for the proposed attribute. Then, the Kano evaluation table is shown in Table 4.

Table 4. Fuzzy Kano model evaluation table.

Criteria *i*		Dysfunctional				
		Pleasant	Expect	No Different	Okay	Dislike
Functional	Like	-	A	A	A	O
	Expect	R	I	I	I	M
	Neutral	R	I	I	I	M
	Accept	R	I	I	I	M
	Dislike	R	R	R	R	-

The Kano model questionnaire allows respondents to more completely present thoughts and solutions to often encountered problems and fit them within a human thinking model; even minor feelings or ideas are communicated to service providers via the questionnaire. As a result, Kano's model and subsequent quality attribute categorization will be both comparative and real. Fuzzy context is employed to reduce the uncertainty and roughness of the responses. The method provides high flexibility for respondents to show their authentic opinions. If the respondents are asked to give multiple answers on a fuzzy basis, the data will be closer to their original perception. Five distinct responses are suggested. The respondents may respond to questions by marking multiple responses with quantitative values within the interval of 0 to 100%. All attributes are designed with a single pair of functional-dysfunctional queries. The questionnaire was validated through interviews with researchers and experts. When the expert did not have a precise judgment in one single choice, percentages showing their response for multiple choices were used, such as 60% and 40% for a functionality. Table 5 shows a sample outcome for a specific expert.

Table 5. The fuzzy kano's questionnaire.

How Do You Feel When the Good Corporate Is Having or Not Having a Good Ethics?		FKM Questionnaire				
		It Is Pleasant (%)	It Is Expected to Be Like That (%)	No Different (%)	It Is Okay for Me (%)	I Do Not Like That (%)
Respondent I	Functional	60	40			
	Dysfunctional			10	30	60

Then, the functional (*F*) and dysfunctional (*D*) matrices are created for the purpose of recording the respondents' replies. The matrix *S*, with a dimension of [5 × 5] is obtained by multiplying the transpose of matrix *F* by matrix *D*. For example:

$$F = \begin{bmatrix} 0.6 \\ 0.4 \\ 0 \\ 0 \\ 0 \end{bmatrix} \quad D = [0, 0, 0.1, 0.3, 0.6] \tag{11}$$

Then $S_{[5 \times 5]}$ is calculated by combining $F_{[5 \times 1]}$ and $D_{[1 \times 5]}$. The fuzzy Kano Model is formed as:

$$S_{5 \times 5} = F_{5 \times 1} \times D_{1 \times 5} = \begin{bmatrix} a_{11} & a_{12} & a_{13} & a_{14} & a_{15} \\ a_{21} & a_{22} & a_{23} & a_{24} & a_{25} \\ a_{31} & a_{32} & a_{33} & a_{34} & a_{35} \\ a_{41} & a_{42} & a_{43} & a_{44} & a_{45} \\ a_{51} & a_{52} & a_{53} & a_{54} & a_{55} \end{bmatrix} \tag{12}$$

For example:

$$S_{5\times5} = \begin{array}{c} \\ 0.6 \\ 0.4 \\ 0 \\ 0 \\ 0 \end{array} \begin{array}{ccccc} 0 & 0 & 0.1 & 0.3 & 0.6 \\ \left[\begin{array}{ccccc} 0 & 0 & 0.6 & 0.18 & 0.36 \\ 0 & 0 & 0.4 & 0.12 & 0.24 \\ 0 & 0 & 0 & 0 & 0 \\ 0 & 0 & 0 & 0 & 0 \\ 0 & 0 & 0 & 0 & 0 \end{array}\right] \end{array}$$

Then, the membership value was calculated as shown below:

$$\begin{aligned} (\text{M}) &= a_{25} + a_{35} + a_{45} \\ (\text{O}) &= a_{15} \\ (\text{A}) &= a_{12} + a_{13} + a_{14} \\ (\text{I}) &= a_{22} + a_{23} + a_{24} + a_{32} + a_{34} + a_{42} + a_{43} + a_{44} \\ (\text{R}) &= a_{21} + a_{31} + a_{41} + a_{51} + a_{52} + a_{54} \end{aligned} \tag{13}$$

Each attribute's membership degree is compared to the Kano assessment chart, and the membership degree T is obtained.

$$T = \left[\begin{array}{c|ccccc} & 0.24 & 0.36 & 0.24 & 0.16 & 0 \\ \hline & \text{A} & \text{O} & \text{M} & \text{I} & \text{R} \\ \hline & 0 & 1 & 0 & 0 & 0 \end{array}\right] \tag{14}$$

The membership degrees frequency for every attribute are summarized. Thus, attributes are classified into the formerly stated five categories.

4. Results

This section discusses the results and discussion of the FDM, DEMATEL and Kano analysis used in this study.

4.1. Fuzzy Delphi Method Results

Thirty-five criteria shown in Table 1 for the CSP criteria were submitted for FDM analysis. The acceptability threshold was determined, $T = 0.552$, using Equations (1) and (2). The FDM findings, which include the weights assigned to the criterion and their associated thresholds, are shown in Table 6. The criteria with a defuzzied weight less than the value of the threshold are eliminated. Once all the criteria belonging to an aspect are eliminated, that aspect is also removed. Table 7 shows the eight accepted aspects, and fourteen accepted criteria remain as validated structures for the next stage of the evaluation.

Table 6. FDM—CSP Screening Out.

Criteria	u	p	H	Decision
C1	0.250	0.345	0.532	Unaccepted
C2	0.250	0.395	0.548	Unaccepted
C3	0.250	0.260	0.503	Unaccepted
C4	0.250	0.409	0.553	Accepted
C5	0.250	0.298	0.516	Unaccepted
C6	0.250	0.286	0.512	Unaccepted
C7	0.250	0.371	0.540	Unaccepted
C8	0.250	0.409	0.553	Accepted
C9	0.250	0.415	0.555	Accepted
C10	0.250	0.443	0.564	Accepted
C11	0.250	0.374	0.541	Unaccepted
C12	0.250	0.356	0.535	Unaccepted
C13	0.250	0.415	0.555	Accepted

Table 6. *Cont.*

Criteria	u	p	H	Decision
C14	0.250	0.334	0.528	Unaccepted
C15	0.250	0.406	0.552	Unaccepted
C16	0.500	0.412	0.637	Accepted
C17	0.250	0.406	0.552	Unaccepted
C18	0.250	0.354	0.535	Unaccepted
C19	0.250	0.406	0.552	Unaccepted
C20	0.250	0.383	0.544	Unaccepted
C21	0.250	0.389	0.546	Unaccepted
C22	0.250	0.432	0.561	Accepted
C23	0.250	0.508	0.586	Accepted
C24	0.250	0.362	0.537	Unaccepted
C25	0.250	0.342	0.531	Unaccepted
C26	0.250	0.415	0.555	Accepted
C27	0.250	0.383	0.544	Unaccepted
C28	0.250	0.425	0.558	Accepted
C29	0.250	0.658	0.636	Accepted
C30	0.250	0.458	0.569	Accepted
C31	0.250	0.560	0.603	Accepted
C32	0.250	0.365	0.538	Unaccepted
C33	0.250	0.392	0.547	Unaccepted
C34	0.250	0.356	0.535	Unaccepted
C35	0.250	0.469	0.573	Accepted
		Threshold T = 0.552		

Table 7. Valid hierarchical framework.

	Aspects		Criteria
A1	Social Identity	C4	Communication
A2	Human potential development	C8	Skill building orientation
		C9	Eco-friendly reward system
A3	Environmental Impact	C10	Toxic emission
		C13	Eco-friendly product/service
A4	Employee environmental satisfaction	C16	Attention to the environment
A6	Investment Benefit	C22	Return on equity (ROE)
		C23	Return on assets (ROA)
A7	Economy's firm Performance	C26	Quality management systems
		C28	Reduced costs
		C29	Honesty
A8	Tenet value	C30	Transparency
		C31	Trust
A9	Leadership roles	C35	Ethical direction

4.2. Fuzzy DEMATEL Results

This paper provides some evidence that is shown in Tables 8 and 9 and illustrates the causal links that exist between the aspects.

Figure 2 depicts the causal linkages between the aspects. The CSP is classified along the (D-R) axis on the positive side of the (D-R) axis into a causal group of CSP. The human potential development (A2), environmental impact (A3), tenet value (A8), and leadership role (A9) are classified into the cause group, while the social identity (A1), employee environment satisfaction (A4), investment benefit (A6), and firm economic performance (A7) belong to the effect group. The interrelationships between attributes are addressed, such as the fact that tenet value (A8) and the leadership role (A9) have a strong influence on (A4), as well as among others in the system, confirming the role of firms' ethics in CSP. Furthermore, social identity (A1), (A2), (A3), and (A6) have a medium influence on (A4); (A9) also has a medium influence on several aspects, namely, (A1), (A3), (A6), and (A8).

There is a causal interrelation between (A9) and (A3), a medium influence of (A9) with (A3), and a weak relationship of (A3) with (A9). Meanwhile, a weak relationship between aspects is found as follows: (A3) with (A9), (A7) with (A4), (A8) with (A1), (A3), (A6), (A7), and (A9), and (A9) with (A2) and (A7). However, the reverse interaction also shows interinfluences among the SCP aspects in (A3) and (A8) to (A9).

Table 8. Matrix of total interrelationships.

	A1	A2	A3	A4	A6	A7	A8	A9	ϑ
A1	4.150	3.962	4.066	4.267	4.040	4.037	4.067	4.058	32.648
A2	4.073	4.008	4.052	4.224	4.033	3.983	4.008	4.044	32.426
A3	4.093	3.994	4.158	4.271	4.071	4.031	4.072	4.081	32.773
A4	4.046	3.914	4.033	4.276	4.018	3.989	4.039	4.038	32.353
A6	4.059	3.917	4.021	4.191	4.075	3.965	4.014	4.019	32.261
A7	3.914	3.792	3.934	4.096	3.928	3.938	3.889	3.900	31.392
A8	4.155	4.044	4.141	4.330	4.126	4.085	4.189	4.136	33.205
A9	4.209	4.092	4.197	4.385	4.183	4.147	4.182	4.255	33.650
μ	32.699	31.725	32.602	34.041	32.474	32.175	32.460	32.531	

Table 9. The driving and dependence power.

	ϑ	μ	$\vartheta + \mu$	$\vartheta - \mu$
A1	32.648	32.699	65.347	(0.051)
A2	32.426	31.725	64.150	0.701
A3	32.773	32.602	65.376	0.171
A4	32.353	34.041	66.394	(1.688)
A6	32.261	32.474	64.735	(0.214)
A7	31.392	32.175	63.567	(0.783)
A8	33.205	32.460	65.665	0.745
A9	33.650	32.531	66.181	1.119

- Social Identity—A1
- Human Potential Development—A2
- Environmental Impact—A3
- Employee Environmental Satisfaction—A4
- Investment Benefit—A6
- Economy's Firm Performance—A7
- Tenets Value—A8
- Leadership Role—A9

Weak ·············▶

Medium ╌╌╌╌▶
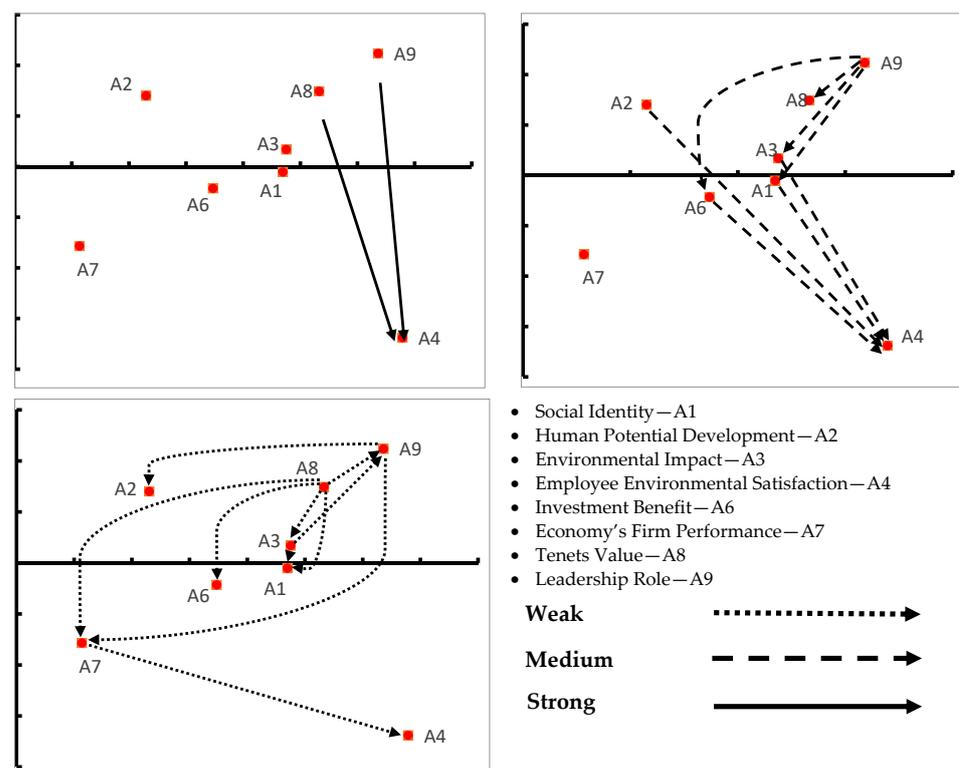
Strong ──────▶

Figure 2. Causal interrelationships figure among the aspects.

4.3. Fuzzy Kano Result

Shown in Table 10, the frequency data of all CSP criteria is grouped into fuzzy Kano categories based on the level the executives. The criteria are categorized into 4 groups. The indifferent group includes communication criteria (C4), skill building orientation (C8), attention to the environment (C16), and return on assets (C23). The must-be criteria consisted of toxic emission (C10), transparency (C30), and trust (C31). The criteria of honesty (C29), ethical direction (C35), and eco-friendly product/service (C13) are assigned to the one-dimensional group. Finally, the attractive group comprises an eco-friendly reward system (C9), return on equity criteria (C22), quality management systems (C26), and reduced cost (C28), which are considered the decisive criteria for successful performance.

Table 10. Fuzzy Kano result.

	Criteria	A	O	M	I	R	Distribution
C4	Communication	9	14	10	20	0	Indifferent
C8	Skill building orientation	3	3	20	27	0	Indifferent
C9	Eco-friendly reward system	27	0	1	26	0	Attractive
C10	Toxic emission	1	3	41	8	0	Must Be
C13	Eco-friendly product/service	11	22	9	11	0	One-dimensional
C16	Attention to the environment	4	1	8	40	0	Indifferent
C22	Return on equity	41	2	1	10	0	Attractive
C23	Return on assets	9	0	1	43	0	Indifferent
C26	Quality management systems	29	4	8	12	0	Attractive
C28	Reduced costs	27	20	2	5	0	Attractive
C29	Honesty	2	50	0	1	0	One-dimensional
C30	Transparency	10	2	33	8	0	Must Be
C31	Trust	6	3	32	13	0	Must Be
C35	Ethical direction	18	21	9	7	0	One-dimensional

5. Implications

5.1. Theoretical Implications

Identifying the cause-and-effect interrelationships of CSP is the objective of this study. CSP is influenced by the leadership role, tenet values, human potential development, and environmental impacts.

The results show that the leadership role has the highest importance and is a strong cause and influence for employee environmental satisfaction, as well as for other aspects, such as social identity and the firm's economic performance. Leadership plays an important role in improving CSP, helps a firm to implement an ethical structure, and even becomes the basis and foundation through which a firm achieves its performance goals [15,27,39]. The ethical structure includes a leadership role, which is an important role for managers to play to provide an example and direction in accordance with the ethical standards that must be carried out [17,36]. The results reveal that it has a strong influence on social identity and investment benefits. By implementing and applying leadership roles within the corporation, firms provide stakeholders a deeper understanding, especially workers, encouraging them to improve their reputation and corporate culture as a CSP improvement [8]. In addition, regarding investment benefits, for which improved performance is highly linked to the firm's internal efficiency as measured by financial outcomes, leadership can directly increase CSP [25]. Therefore, the leadership role improves CSP in F&B firms.

Another aspect is represented by tenet values, which have a strong influence within the system, especially on employee environmental satisfaction, and comprise honesty, transparency, and trust in CSP [20]. By adopting ethical tenets within a sustainable and transparent business model instead of relying on people principles, corporations ensure long-term growth [37]. The aspect is important for corporations to ensure their growth, especially the adoption of firm ethics to reduce several risks in the long term to ensure that firms are managed properly [15]. These risks are related to TBL issues, and by reducing the

risks, tenet value can help firms improve their performance. As is well known, sustainable performance is a benchmark for firms and becomes a structure for evaluating them, providing win–win solutions for companies. Ethical tenet values have been confirmed to help firms take the steps to change debatable policies and to preserve individual ethics [20,33]. As a result, the corporate's objectives will be achieved by implementing firm ethics [27]. Therefore, corporate performance can be improved by applying an ethical structure.

Additionally, the human potential development supports consistency in improving CSP through increasing stakeholder satisfaction by emphasizing eco-friendly systems [31]. A system that is environmentally friendly to stakeholders can help achieve performance improvements and sustainable development goals within the corporation [10]. Social identity encourages individuals and groups to understand aspects related to corporate reputation, corporate culture, and communication [8,26,42]. This can be the result of a strong push from human potential development in increasing knowledge and skills. Likewise, regarding firm's economic performance, human development can increase the corporation's financial performance in both tangible and nontangible areas, for instance, infrastructure investment and cost reduction [9,40].

Environmental impact also affects CSP in improving firm performance related to cost effectiveness and increasing competitiveness through the reduction of toxic emissions, the recycling of materials, the use of renewable energy, and the consumption of energy [45]. Thus, the results reveal that the influence of the environmental impact on employee environmental satisfaction is significant. Because the corporation's attention to its influence on the environment provides satisfaction to its stakeholders, especially to its workers, employees develop a high awareness of the environment by caring for the environment, taking the initiative on environmental issues, and voluntarily becoming involved in projects related to environmental issues in companies [47]. Thus, the environmental impact on the firm provides environment-related satisfaction to its employees, which therefore improves CSP.

5.2. Practical Implications

This study provides necessary implications for business managers in the F&B industry to improve practical CSP. The findings demonstrate that firm ethics have an interrelationship among the attributes and strongly improve corporate performance in terms of financial and nonfinancial benefits to the F&B industry in Indonesia. Moreover, managers are encouraged to adopt and acknowledge firm ethics as an implementation approach that significantly improves CSP. In improving its performance, the F&B industry faces various challenges, especially the negative impacts of its production operations, such as air pollution, ground soil contamination, and garbage disposal, and other challenges in the area of social justice, social responsibility, and social identity. These challenges are a critical problem in improving sustainability performance. However, the most important thing is that firms need to manage their sustainable development activities along with a firm ethics approach because this approach is remarkably effective and efficient in terms of protecting society and the ecology, increasing efficiency, and enhancing the corporate reputation by applying CSP. Moreover, an approach based on attributes is an innovative one in the F&B industry, since F&B firms are often mainly concerned with environmental issues. This study identified decisive innovative attributes that provide practical implications for CSP in the F&B in Indonesia. The criteria are classified into the attractive category, which brings outstanding performance, and comprise an eco-friendly reward system, return on equity, quality management system, and reduced costs.

The eco-friendly reward system is an essential system for corporates to improve CSP by increasing employee motivation. With an eco-friendly reward system, employees' motivation and trust increase, and the corporations' image is more valuable and better than those of their competitors because it fits the firm's goals. The form of reward given consists of direct financial, indirect financial and nonfinancial rewards, which are related to the implementation of environmentally friendly activities by the employees. However, this is also a challenge for the Indonesian F&B industry in carrying out its activities because

these criteria relate to a reward system that is constructed by the corporation and that also improves individual performance. Therefore, along with implementing an eco-friendly reward system for employees, firms should have high motivation to always work in an environmentally friendly manner, such as preparing work documents in digital form to reduce waste, plastic and paper and saving electrical energy by limiting the use of energy-inefficient electronic equipment. Thus, CSP effectively and efficiently increases stakeholder satisfaction.

Financial performance is a way to assess the efficiency of the corporation's management's financial performance to see how far a corporation has improved through correctly using financial implementation rules and has a large role in improving corporate performance. Therefore, another major attractive criterion that must be considered and is an industry concern in improving CSP is the return on equity, which is related to the efficient use of share capital by corporations. The return on equity is critical for shareholders and potential investors to improve corporate performance. It is crucial for firms to scrutinize the return on equity to improve the welfare of shareholders and to increase the firm's stock purchase based on the size of the firm's profitability, which also increases CSP. The higher the return on equity is, the more effective and efficient the firm's management, the higher the firm's performance, and the higher the profit generated by the firm.

A quality management system, an assertive integrated system designed by the corporation, consists of a total quality management and environmental management system, which can be a corporate culture system to improve CSP. Applying the principles and processes of the quality management system properly enhances customer satisfaction, F&B product health and safety, firm transparency, and risk response and reduces investigation time. The criterion is a management standard quality system that is internationally recognized by the industry to improve corporate performance. International trade in the F&B industry requires firms to be concerned about product quality, F&B safety, and traceability both in the production process and throughout the production chain. The quality management system process designed by the corporation should include designing policies for F&B safety, establishing communication procedures with internal and external stakeholders, developing strategies to provide adequate resources, and evaluating the performance of the quality system. Thus, F&B firms should apply the process starting from the procurement of raw materials and the processing of raw materials to product distribution to consumers. To improve the quality management system, firms should also include principles, such as customer focus, leadership within the company, a multistakeholder engagement, process approach, continuous improvement, evidence-based decision-making, and relationship management.

The next criterion that is also critical to increase CSP is reduced costs. Various efforts have been made by corporations to optimize cost efficiency, but cost reduction is the most essential for corporations in the F&B industry, as it focuses on the process of eliminating waste and improving business processes to reduce the overhead or cost of goods sold and impacts corporate performance. This cost reduction strategy refers to effective principles and methods to improve operating efficiency. Therefore, reduced costs affect operations and production processes by making them more efficient and increase profits. Due to reduced production costs, corporations can refocus their budgeted resources on expanding operations or expanding to new markets, with a focus on research and development. This can support the strategic alignment of objectives and innovation, increase market share and optimally achieve CSP. In addition, to increase profits without having a negative impact on product quality, it is important for corporations to cut costs that do not provide business benefits. Cost reduction implementation by firms can be achieved through automation, productivity improvement, outsourcing, waste elimination, quality control, improvement of the reliability of systems, improvement in equipment, and improvement in processes. Thus, efficiency carried out by reducing costs will optimally increase corporate performance.

6. Conclusions

This study measures the causal interrelationships and linkages among the hierarchical properties and defines the guiding and reliant forces in corporate sustainability success. CSP is critical for improving the long-term success of the firm. It is also essential in overcoming the many issues originating from the industry processes. The Indonesian food and beverage industry provide the second largest contribution to a country's economic growth. However, most of the corporations in the industry significantly contribute to the negative impact that affects not only the ecological system but also the overall performance of the economy. According to past studies, TBL has been identified as a fundamental structure utilized for sustainability applications in a variety of industries. However, in this study, a different discipline, firm ethics, is proposed as a relation between CSP and sustaining ability to gain a better understanding of and to enhance CSP. This study proposes 9 aspects and 35 criteria derived from 4 perspectives from the current literature, including the TBL and firm ethics. Both qualitative and quantitative approaches are utilized. Due to the high complexity and uncertainty of CSP, the FDM, FDEMATEL, and FKM are applied

The findings of this study highlighted significantly that firm ethics could be a reference and a solution for the issues related to enhancing corporate sustainability performance. The results indicate that among the factors in the cause group, tenet values and a leadership role have a strong influence in improving CSP. Therefore, having and practicing ethics in the corporation will significantly improve corporate sustainability performance. The decisive criteria, i.e., an eco-friendly reward system, the return on equity, a quality management system, and reduced costs are identified as firm attributes that can be applied and implemented to enhance CSP in the F&B industry in Indonesia.

This study contributes to the literature by presenting novel information and guidelines on corporate transformation to achieve sustainable performance by defining critical attributes for CSP as well as the decisive criteria for industrial success. New theoretical standpoints for the literature are provided through a hierarchical structure as well as an analysis of the cause-and-effect interactions among the CSP attributes. The findings would support decisionmakers who are attempting to improve their corporate performance in the long term. Practical guidelines are provided through the identification of decisive attributes derived from detailed empirical results in the Indonesian F&B industry. As also exemplified by leadership roles, the application of firm ethics can significantly improve corporate performance as a direction guiding the implementation of practices in managing sustainable development activities in responding to complex and uncertainty problems, thus helping to achieve firm performance and competitive advantages in sustainability.

This study has several limitations. The attribute set of this study may not be comprehensive, and future studies are recommended to add more attributes to the structure since each of these factors might be additional possible drivers of CSP. Measurement errors may exist due to experts' subjective judgments, which could not be generalized, and future studies can increase the survey sample size to avoid this problem. Additionally, this study only examines one industry, the F&B industry in Indonesia. Analyzing another industry in another region or country may provide further specification.

Author Contributions: T.-D.B. Conceptualization; original draft Writing; review & editing; H.A. original draft writing; C.-H.W. Conceptualization; Resources; review and editing; M.-L.T. Conceptualization; Resources; review and editing; M.I. Conceptualization; Resources; review and editing; M.K.L. original draft writing. All authors have read and agreed to the published version of the manuscript.

Institutional Review Board Statement: Not available.

Informed Consent Statement: Not available.

Data Availability Statement: Not available.

Conflicts of Interest: The authors declare no conflict of interest.

Appendix A

Table A1. Respondent Information.

No	Occupation	Level of Education	Years of Expertise	Organization Type (Academia/Practices)
1	Manager of Branch Process Development and Quality Control	Bachelor	10 years	Practices
2	Manager of Factory	Bachelor	12 years	Practices
3	Supervisor of Production	Diploma	8 years	Practices
4	General Manager of Production	Master	9 years	Practices
5	Manager of Quality Control	Bachelor	4 years	Practices
6	Supervisor of Finished Good	Diploma	7 years	Practices
7	Supervisor of General Affairs	Bachelor	6 years	Practices
8	Manager of Finance and Accounting	Bachelor	10 years	Practices
9	Supervisor of Sales Area	Bachelor	8 years	Practices
10	Deputy Director of Buyer and Logistics	Master	21 years	Practices
11	Director of Consumer Branded Product	Master	26 years	Practices
12	Deputy Director of Manufacturing	Master	17 years	Practices
13	Manager of IT Operation and Infrastructure	Bachelor	8 years	Practices
14	Director of Operation	Master	27 years	Practices
15	General Manager of Buyer and Logistics	Bachelor	7 years	Practices
16	Supervisor of Operation	Bachelor	4 years	Practices
17	Manager of Store	Diploma	10 years	Practices
18	Supervisor of Operation	Bachelor	5 years	Practices
19	Manager of Beverage	Bachelor	9 years	Practices
20	Supervisor of Production	Diploma	7 years	Practices
21	Supervisor of Purchasing and Logistics	Bachelor	5 years	Practices
22	Supervisor of Fresh Product	Diploma	5 years	Practices
23	Deputy Director Marketing and Sales	Bachelor	25 years	Practices
24	Director of Corporate Function	Bachelor	28 years	Practices
25	Manager of Store	Bachelor	8 years	Practices
26	General Manager of Buyer and Logistics	Diploma	7 years	Practices
27	Director of Quality Control	Master	22 years	Practices
28	Manager of Factory	Bachelor	10 years	Practices
29	Supervisor of Finished Good	Bachelor	8 years	Practices
30	Supervisor of Groceries Product	Diploma	11 years	Practices
31	Supervisor of Meat and Poultry	Bachelor	7 years	Practices
32	Supervisor of Diary and Daily	Diploma	6 years	Practices
33	Manager of Human Capital	Bachelor	9 years	Practices
34	Supervisor of Breakfast Drink	Diploma	3 years	Practices
35	Manager of Quality Control Raw Material	Bachelor	9 years	Practices
36	Supervisor of Import Fruit	Bachelor	8 years	Practices
37	Manager of Branch Personal	Bachelor	16 years	Practices
38	Supervisor of Breakfast Food	Bachelor	5 years	Practices
39	Supervisor of Liquid Milk	Diploma	8 years	Practices
40	Supervisor of Sales and Marketing	Bachelor	4 years	Practices
41	Supervisor of Administration and Wages	Bachelor	9 years	Practices
42	Manager of Perishable	Bachelor	14 years	Practices
43	Manager of Non-food	Diploma	9 years	Practices
44	Supervisor of Human Capital	Diploma	3 years	Practices
45	Supervisor of Production Planning and Inventory Control	Bachelor	5 years	Practices
46	Supervisor of Quality Control Process	Bachelor	5 years	Practices
47	Manager of General Merchandising	Bachelor	10 years	Practices
48	Supervisor of Local Fruit	Bachelor	9 years	Practices

Table A1. *Cont.*

No	Occupation	Level of Education	Years of Expertise	Organization Type (Academia/Practices)
49	Supervisor of Frozen Food	Bachelor	5 years	Practices
50	Supervisor of Snacks	Bachelor	5 years	Practices
51	Supervisor of Fresh Milk	Diploma	10 years	Practices
52	Supervisor of General Affair and Service	Diploma	4 years	Practices
53	Supervisor of Manufacturing	Bachelor	5 years	Practices

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