



Encouraging intentions in sustainable entrepreneurship through appreciation of local culture and corporate social responsibility support



Kartika Nuringsih¹⁺



Haris Maupa²



Muhammad Idrus
Taba³

¹Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, Indonesia.

¹Email: kartikan@fe.untar.ac.id

^{2,3}Faculty of Economics and Business, Universitas Hasanuddin, Makassar, Indonesia.

²Email: hmaupa@yahoo.co.id

³Email: emitaba71sa@gmail.com



(+ Corresponding author)

ABSTRACT

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The global emphasis on attaining the Sustainable Development Goals (SDGs) has led to increasing academic interest in SEIN since 2020, as it is viewed as a catalyst for advancing these goals. The existing literature emphasizes the pivotal role of culture in shaping sustainable entrepreneurial intentions (SEIN). However, further research suggests that the relationship between culture and SEIN remains inconclusive, as cultural influences need to be examined within specific local contexts and may be mediated by perceived CSR support. In striving toward sustainable development, this study aims to explore the nexus between local culture and perceived CSR support in influencing SEIN within Kulon Progo Regency, Special Region of Yogyakarta Province, Indonesia. Employing a purposive sampling approach, data were collected from a total of 373 respondents, including MSEs, cooperatives, and village-owned enterprises. Twenty indicators were developed to assess the variables, and PLS-SEM was utilized to test the hypotheses. The results indicate that local culture significantly influences both perceived CSR support and SEIN, with perceived CSR support also positively affecting SEIN. Although perceived CSR support significantly mediates the relationship between local culture and SEIN, its effect size is relatively weak. These findings suggest that local culture fosters openness toward CSR support and perceived benefits related to economic, social, cultural, and environmental concerns. As special regions receive dedicated support to promote cultural economic values, this study recommends that government regulations prioritize the integration of local culture and CSR support to enhance the economic value of culture as a key component of sustainable entrepreneurship.

Contribution/Originality: This study is one of several that have examined intentions in sustainable entrepreneurship, specifically highlighting local culture and perceived CSR support as mediators. Indicators for the three variables were constructed formatively. The popularity of CSR programs should be a strength for entrepreneurship in helping local entrepreneurs adopt sustainable practices.

1. INTRODUCTION

Entrepreneurs are progressively adopting sustainable entrepreneurial practices as a strategic approach aligned with the global agenda of fulfilling the Sustainable Development Goals (SDGs) (Sreenivasan & Suresh, 2023). A vast array of literature has reconstructed intentional behavior models to investigate the driving factors of sustainable entrepreneurial intention (SEIN), as SEIN is considered to accelerate the achievement of the SDGs (Akkuş & Çaliyurt, 2022; Benavides-Sánchez, Moya-Clemente, & Ribes-Giner, 2025) as well as ensure business continuity (Moya-Clemente, Ribes-Giner, & Pantoja-Díaz, 2020). Most of these models are grounded in the Theory of Planned Behavior

(TPB) or the Entrepreneurial Event Model (EEM), while simultaneously incorporating sustainability dimensions through the Triple Bottom Line (TBL) and the Quadruple Bottom Line (QBL) frameworks.

Initiated by Liñán and Chen (2006) and Liñán and Chen (2009), this research area has been examined across various country settings and has yielded noteworthy insights regarding the factors that drive SEIN. A notable contribution is the Entrepreneurial Support Model (ESM), which emphasizes the influence of educational, structural, and relational support in promoting SEIN (Turker & Selcuk, 2009). Furthermore, a previous study also identified subjective norms as a significant predictor of SEIN among university students in Indonesia (Astuti & Martdianty, 2012). This finding suggests that subjective norms have the potential to induce interest in sustainable practices (Valencia-Arias, Palacios-Moya, Londoño-Celis, & Ipaguirre Sanchez, 2024) as Indonesia ranks second in terms of the strength of subjective norms, following Vietnam (Virasa, Sukavejworakit, & Promsiri, 2022).

Fueled by the worldwide focus on achieving the SDGs, SEIN has garnered growing academic interest since 2020. This expanding body of literature has identified various determinants of SEIN, including sustainability-related norms and attitudes (Sargani et al., 2021; Sargani, Zhou, Raza, & Wei, 2020), social responsibility (Wang et al., 2021), environmental sensitivity (Pascucci, Cardella, Hernández-Sánchez, & Sánchez-García, 2022), and institutional influences (Fanea-Ivanovici & Baber, 2022; Makuya & Changalima, 2024; Mehraj et al., 2023). Several other studies have further explored the mediating role of values (Peng, Li, Zhou, & Sadowski, 2021) and the moderating role of subjective norms (Hussain et al., 2021). In addition, Gimenez-Jimenez and Harc (2024) emphasize the significance of cultural context in shaping the effects of values, attitudes, and beliefs on SEIN. Accordingly, the present study aims to examine SEIN in relation to these specific factors.

In line with the social legitimacy approach (Thurik & Dejardin, 2011) the literature suggests that cultural values have a significant impact on the level of innovation (Tehseen, Deng, Wu, & Gao, 2021), which in turn influences entrepreneurial behavior (Calza, Cannavale, & Nadali, 2020). Accordingly, cultural values are widely acknowledged to shape entrepreneurial behavior (Krueger, Liñán, & Nabi, 2013). Malaysia has made notable progress in the SDGs and actively contributes to sustainability research (Martínez-Falcó, Marco-Lajara, Sánchez-García, & Millan-Tudela, 2023). Studies on this setting also emphasize the role of socio-cultural factors, governmental actions, and institutional influences on SEIN (Koe, Nordin, & Othman, 2024; Koe, Omar, & Majid, 2014; Koe & Majid, 2014). However, the relationship between these factors remains inconclusive, as found a weak link between social norms and SEIN. Furthermore, Fredin and Jogmark (2017) demonstrate that local culture has a significant impact on economic behavior and regional development, suggesting that examining determinants of SEIN requires a close examination of the specific regional context to achieve a more precise and contextually relevant understanding.

Additionally, another study in this setting demonstrates that EEM mediates the effects of factors, including sustainability values, social norms, and governmental regulations, on SEIN (Majid, Latif, & Koe, 2017). In line with this finding, Bapoo, Tehseen, Haider, Yusof, and Motaghi (2022) suggests that a mediating variable is needed to clarify the relationship between cultural value and SEIN, given that the direct link between sustainability culture and SEIN is statistically insignificant. The established link between sustainability and Corporate Social Responsibility (CSR) remains relevant (Meseguer-Sánchez, Gálvez-Sánchez, López-Martínez, & Molina-Moreno, 2021) has led to growing interest in CSR support as a mediating factor in promoting sustainable entrepreneurial intention (SEIN). In this regard, CSR plays a crucial role in raising stakeholder awareness and advancing the SDGs (Shayan, Mohabbati-Kalejahi, Alavi, & Zahed, 2022; Tian, Pekyi, Chen, Sun, & Wang, 2021). According to Carroll (2016) the CSR Pyramid encompasses four dimensions: economic, legal, ethical, and philanthropic. CSR reflects societal values and serves as a strategic tool to support entrepreneurial ecosystems.

In regional contexts, CSR support helps society address economic, social, and environmental problems, shaping positive perceptions among local entrepreneurs and potentially bridging the gap between local culture and SEIN (Bapoo et al., 2022). CSR has also been widely used to predict consumer behaviors, including repurchase intention (Le, Tiwari, Behl, & Pereira, 2022) customer citizenship behavior (Kim, Yin, & Lee, 2020) purchase intention (Zhang

& Ahmad, 2022) sustainable purchase intention (Ahmad, Jafar, Waheed, Sun, & Kazmi, 2023; Huang, Lee, & Chen, 2022; Huo, Hameed, Zhang, Bin Mohd Ali, & Nik Hashim, 2022) and subscription intention (Zayyad et al., 2020) offering a theoretical basis for entrepreneurial intention models. Moreover, prior studies indicate that social responsibility plays a significant role in shaping entrepreneurial motivation (Wang et al., 2021) which highlighting the importance of further examination of the connection between CSR and sustainable entrepreneurial intentions (SEIN) to better understand how socially responsible practices can inspire and support entrepreneurial behavior. Accordingly, this study aims to examine local culture's influence on SEIN, where perceived CSR support is considered a mediating factor that may strengthen this relationship.

Exploring the role of culture in shaping SEIN is particularly relevant in Indonesia, as sustainable entrepreneurship is integral to the national agenda for achieving the SDGs. Indonesia offers a unique cultural setting, particularly in the Special Region of Yogyakarta (DIY), where local cultural values actively contribute to the development of sustainable entrepreneurship, as noted by Fredin and Jogmark (2017). The DIY employs a unique mechanism through the utilization of a Yogyakarta Special Fund (Dana Istimewa Yogyakarta) to enhance community welfare and achieve the SDGs. One key initiative involves the development of cultural villages, which aim to preserve cultural heritage while fostering local potential for economic growth and development. Equipped with village-owned enterprises (BUMDes) and village-owned enterprises (VoEs), these villages enhance rural economies by increasing income and stimulating local entrepreneurship (Kania, Anggadwita, & Alamanda, 2021; Wulandari & Wardani, 2024). Additionally, the government supports cooperatives as socio-economic movements that foster community participation in economic activities (Wahyuningtyas, Disastra, & Rismayani, 2023).

Despite DIY's high Human Development Index (HDI) of 81.08 in 2023, disparities persist. Kulon Progo Regency, for instance, reports a lower HDI (75.82) and the region's highest poverty rate (15.64%). In this context, the rural setting presents significant limitations in access to essential services and entrepreneurial opportunities. The growth of micro and small enterprises (MSEs) remains modest at 3.47%, with many local entrepreneurs facing limited access to institutional support. Furthermore, the increasing influx of external entrepreneurs poses a potential threat to the sustainability of local businesses, underscoring the critical need for active stakeholder engagement to strengthen local enterprise development. These dynamics reflect the broader challenge of lagging regional entrepreneurial activity and reinforce the importance of fostering individual entrepreneurial intentions (Liu, Lin, Zhao, & Zhao, 2019). In collectivist societies, cultivating perceptions of CSR support is critical for promoting SEIN. Such perceptions serve as a bridge between local cultural values and sustainable entrepreneurship, extending the ESM (Turker & Selcuk, 2009). In this sense, Local culture, as a set of normative patterns, influences both social and economic behaviors (Fredin & Jogmark, 2015), shaping entrepreneurial attitudes and trust in sustainability (Boucher, Cullen, & Calitz, 2024). Accordingly, this study focuses on the interplay between local culture and perceived CSR support in shaping SEIN, especially in underdeveloped regions such as Kulon Progo (Liu et al., 2019).

This study contributes to the growing literature by developing a model to understand SEIN in terms of its cultural and economic values. Prior studies in various contexts have demonstrated that culture plays a critical role in shaping SEIN (Calza et al., 2020; Krueger et al., 2013; Martínez-Falcó et al., 2023; Tehseen et al., 2021). However, further investigation suggests that this relationship remains inconclusive, indicating the need to examine cultural influences within specific local contexts to gain a more precise and contextually relevant understanding (Fredin & Jogmark, 2017). The literature also suggests that perceived CSR support has the potential to mediate the relationship between socio-cultural factors and SEIN (Bapoo et al., 2022; Boucher et al., 2024). To address this gap, this study explicitly explores the interplay between culture and perceived CSR support in shaping SEIN, drawing on the Ethical Sustainability Model (ESM) developed in Turkey (Turker & Selcuk, 2009) while incorporating insights from Lowe and Marriott (2012) and Shayan et al. (2022) and the local cultural context.

Employing Partial Least Squares – Structural Equation Modeling (PLS-SEM), data analysis of 373 respondents reveals that local culture has a positive influence on both perceived CSR support and SEIN. These findings suggest

that local culture promotes favorable perceptions of CSR support by fostering openness and acceptance among locals and plays a vital role in encouraging SEIN, thereby shaping economic behavior and regional development (Astuti & Martdianty, 2012; Fredin & Jogmark, 2017; Valencia-Arias et al., 2024). The results also demonstrate that perceived CSR support positively mediates the relationship between local culture and SEIN. This finding suggests that enhancing positive perceptions of CSR support by promoting a local culture can amplify the overall impact of local culture and perceived CSR support in promoting SEIN. These findings provide policymakers with valuable insights to enhance the role of CSR in preserving local cultural values, inspiring entrepreneurs to adopt and integrate these values into their business practices, thereby ensuring long-term sustainability.

2. THEORETICAL REVIEW AND HYPOTHESIS

2.1. Theory of Planned Behavior

Entrepreneurial intentions are investigated using the Theory of Planned Behavior (Ajzen, 1991). Intention is formed through attitude toward behavior, subjective norms, and perceived behavioral control, while behavior is determined by intention and behavioral control. These are motivational factors that determine behavior (Kolvereid, 1996). The formation of intentions is a general phenomenon, with the assumption that humans pursue their goals in a rational manner (Nishimura & Tristán, 2011). Mentioned by Ajzen (2020) intention is extended across various behavioral categories, including energy conservation, making it suitable for predicting intention in sustainable entrepreneurship.

2.2. Entrepreneurial Event Model

The Entrepreneurial Event Model Shapero and Sokol (1982) focuses on entrepreneurial intention through perceived desirability, feasibility, and propensity to act. This approach involves social and cultural interactions in business decision-making. It examines intentions in entrepreneurial activities, so that interest in building a business is a choice. According to Krueger (1993) perceived desirability refers to attitudes and subjective norms. Meanwhile, perceived feasibility is relevant to perceived behavioral control or perceived self-efficacy in Bandura's model. In shifting to sustainable entrepreneurship, intention grows naturally as a self-decision.

This framework involves the influence of perceived CSR support on SEIN, thus presenting a role model for the process of intention formation. To explore this relationship, we rely on Bandura's social learning theory, where role models have three functions: to provide learning, to provide motivation and inspiration, and to help individuals define their self-concept (Karimi, Biemans, Lans, Chizari, & Mulder, 2014). The relationship between these theories forms the basis for analyzing the research results.

2.3. Theory of Sustainability

Sustainability theory refers to the transformation of the Triple Bottom Line into the Quadruple Bottom Line. Elkington introduced the concept of eco-efficiency, including people, planet, and profits (Kessler, 2013). The trade-offs must be implemented by gradually doubling toward the triple bottom line (Belz & Binder, 2017). This purpose is an extension of the sustainability concept (Tajbakhsh, Nematollahi, & Shamsi Zamenjani, 2024). Walters and Takamura (2015) mentioned culture or community culture, Majid and Koe (2012) mentioned culture, and Racelis (2014) mentioned ethics. Sustainability implies wisdom in business management (Ekmekçi, Teraman, & Acar, 2014). This approach understands SEIN and the perceived CSR support.

2.4. Entrepreneurial Intention to the Sustainable Entrepreneurial Intention

Ajzen (1991) highlights how strong a person's effort is in achieving a goal, while Armitage and Conner (2001) emphasize three dimensions: desire, self-prediction, and behavior. As stated by Lüthje and Franke (2003), entrepreneurial intention is an important predictor of entrepreneurial behavior at the individual level. It serves as the

foundation for building new businesses aimed at creating wealth through a constructive approach (Pascucci et al., 2022).

In line with this transformation, Majid and Koe (2012) define the “entrepreneurial process to exploit opportunities in an innovative manner for economic gains, societal equity, environmental quality, and cultural preservation on an equal footing”. The opinion of Racelis (2014) adds ethics to the quintuple bottom line. Romanowski and Gnusowski (2019) emphasized the collective interaction and knowledge exchange between education, economics, the natural environment, civil society, and political systems as the quintuple helix model. The addition of domains complements the previous concept without ignoring prior definitions (Cohen & Winn, 2007; Dean & McMullen, 2007; Schaltegger & Wagner, 2011), claiming sustainable entrepreneurship as a combination of economic, social, and environmental value creation. This model is different from commercial entrepreneurship, which suggests that behavioral intention flows into the strength of the desire of a business actor to achieve sustainability through the management of entrepreneurial activities.

2.5. The Development of Hypotheses

2.5.1. Impact Local Culture Toward Perceived CSR Support

Generally, culture has a direct impact on human behavior, including time orientation (Koe et al., 2024). With a long-term orientation, cultural aspects play an important role in achieving SDGs (Zheng et al., 2021). In the process toward this agenda, CSR supports the achievement of SDGs (Shayan et al., 2022). Social impact is driven by the implementation of the SDGs (Fiandrino, Scarpa, & Torelli, 2022). Hofstede (1991) uses the term collective programming to express the culture that forms common thinking among group members, so that it can be differentiated from other groups. Pauceanu, Alpenidze, Edu, and Zaharia (2019) emphasize the values, norms, rules, and ethical standards of society as a definition of culture. Aligned with Liñán and Chen (2009) and Mehraj et al. (2023) explain that perceived social norms measure the perceived social pressure to perform entrepreneurial behavior. This refers to the perception of whether or not there are “reference people” who approve of an entrepreneur's decision, such as friends, family, or society. The existence of social norms represents culture at the individual level, whereas the regional context is stimulated through local culture.

Local culture is identified through initial conditions, characteristics of key players, network activities, and the composition of newcomers (Fredin & Jogmark, 2017). These dynamics influence the existence of local culture. Culture distinguishes it from other groups, including the ethics of perceiving CSR support as a collective and future-oriented culture. Local culture influences the ability to innovate, giving it an entrepreneurial characteristic. Culture is transforming into a sustainable culture (Bapoo et al., 2022) so that local culture (LC) underlies the relationship between SEIN and perceived CSR support (perceived as CSRS), according to Pilon and De Bresson, local culture anchors important attributes such as cultural similarity, cultural cohesiveness, historical specificity, and heritage to encourage regional business activity in a region (Solevik, Westhead, & Matlay, 2014).

Diamastuti, Nastiti, and Khoirina (2020) note that collective culture influences corporate culture in Java, thereby affecting the implementation of CSR. According to Nguyen and Truong (2016), culture reflects the ethical values that influence the perceptions of CSR activities in Vietnam. In the context of Hofstede (1991) and Halkos and Skouloudis (2016) found that culture influences the implementation of CSR. It understands the relationship between culture within the context of collective programming and CSR from a corporate perspective. A similar relationship is formed by the owners of MSEs, where local culture has a positive effect on the perception of CSR Fredin and Jogmark (2017). Cultural context is incorporated into local culture as a determining factor in the formation of perceived CSR support. This relationship concerns the extent to which role models can contribute to their partners' learning processes, motivation, inspiration, or the introduction of new information (Karimi et al., 2014). The hypotheses are as follows:

H₁: LC has a positive and significant effect on perceived CSRS.

2.5.2. Impact Local Culture Toward Sustainable Entrepreneurial Intention

According to Kibler, Kautonen, and Fink (2014), the existence of social legitimacy at the regional level affects entrepreneurial beliefs, entrepreneurial intentions, and individual start-up behavior, where the interaction is conditioned by socio-economic characteristics. According to Inglehart, culture is defined as a system that encompasses attitudes, values, and knowledge widely shared in society and transmitted from one generation to the next, thereby becoming a driver of entrepreneurial activity and regional economic growth (Fredin & Jogmark, 2017). Mentioned in Zheng et al. (2021) cultural rights, heritage, diversity, and creativity are core components of human development and sustainable development. This reasoning suggests that regional or local culture plays a significant role in shaping entrepreneurial behavior, allowing it to be aligned with achieving the SDGs. Culture plays a significant role in the development of entrepreneurial attitudes and behaviors (Boucher et al. 2024) thereby laying the foundation for entrepreneurial ecosystems.

Related to entrepreneurial intention, subjective norms reflect social pressure when starting a business, so cultural values have a strong influence on shaping intentions, especially in collective cultures (Liñán & Chen, 2009). Cultural values influence entrepreneurial behavior (Calza et al., 2020). Prabowo, Ikhsan, and Yuniarty (2022) assert that cultural values have a substantial impact on green entrepreneurship intentions. Bapoo et al. (2022) note that sustainability culture has an indirect effect on SEIN. Nonetheless, some studies yield contrasting outcomes (Pascucci et al., 2022; Pauceanu et al., 2019), indicating that the impact of cultural values on entrepreneurial intention is not substantial or sustainable. Thus, the following hypothesis was formulated:

H₂: LC has a positive and significant effect on SEIN.

2.5.3. Impact of Perceived CSR Support Toward Sustainable Entrepreneurial Intention

The support system comprises educational, relational, and structural support that shapes entrepreneurial intentions (Turker & Selcuk, 2009). Within the SDGs ecosystem, this mechanism is particularly relevant to promoting sustainable behavior. Some studies have proven, for example, Nuringsih and Puspitowati (2017) and Prabowo et al. (2022) emphasized the effect of structural support on green entrepreneurship intentions. As a continuation of ESM, Alvarez-Risco, Młodzianowska, García-Ibarra, Rosen, and Del-Aguila-Arcentales (2021); Amankwah and Sesen (2021) and Fanea-Ivanovici and Baber (2022) used supporting models, including Anghel and Anghel (2022) highlighting the mechanism of educational support related to ecological, economic, and entrepreneurship competencies. In essence, support is needed to drive the inclination toward sustainable entrepreneurship. The structural support variable is developed through the perception of CSR support.

These studies serve as benchmarks for implementing perceived CSR support. Wang et al. (2021) demonstrated a significant influence of social responsibility on sustainability, while Buendía-Martínez and Monteagudo (2020) examined the level of CSR from a social entrepreneurial perspective. The role of CSR is to provide social capital for local entrepreneurs and to overcome poverty. A CSR program is a manifestation of corporate sustainability (Yevdokimova, Zamlynskyi, Minakova, Biriuk, & Ilina, 2019). Bhatt and Kadiyan (2023) note that CSR is also known by several other names, including the triple bottom line. Sargani et al. (2020) empirically proved the effect of TBL on SEIN.

This mechanism fosters design thinking in relation to the SDGs (Quiroz-Niño & Murga-Menoyo, 2017). In line with Zayyad et al. (2020) CSR practices influence patronage intentions, where corporate involvement in CSR reflects sustainable business practices. For business actors, CSR partnerships serve as a support system that embodies the practice of sustainable behavior. According to social learning theory, there are some functions of role models, namely: "to provide learning, to provide motivation and inspiration, and to help individuals define their self-concept" (Karimi et al., 2014). This study places the perception of CSR support under the following hypothesis:

H₃: The formation of perceived CSRS has a positive and significant influence on SEIN.

2.5.4. Mediation Effect of Perceived CSR Support Toward Sustainable Entrepreneurial Intention

Zheng et al. (2021) found that culture plays a crucial role in achieving the SDGs. Achieving these targets shapes social impact; therefore, companies are encouraged to implement the SDGs (Fiandrino et al., 2022). These companies collaborate with stakeholders to maximize value and avoid risks to society (Lowe & Marriott, 2012). (Wang et al., 2021) proved that a sense of social responsibility has a significant effect on green entrepreneurial intention, which is also perceived in SEIN. The purpose of CSR is to establish harmonious, balanced, and mutually beneficial relationships with the local community's environment, values, norms, and culture. Rural areas are the primary targets (Liu et al., 2024). Local culture influences entrepreneurship and encourages regional economic growth (Fredin & Jogmark, 2015). As a harmonization of CSR programs with local wisdom in the context of Yogyakarta's special status, the formation of perceived CSR support acts as a mediator. The hypothesis is formulated as follows:

H₄: Perceived CSRS mediates the positive and significant influence of LC on SEIN.

Figure 1 summarizes the direct and indirect influence on SEIN. The involvement of local culture represents subjective norms in TPB or perceived desirability in EEM. Perceived CSR support is a manifestation of perceived behavioral control in TPB or a representation of perceived feasibility in EEM. Both synergize to encourage entrepreneurial intentions in individuals and influence behavior.

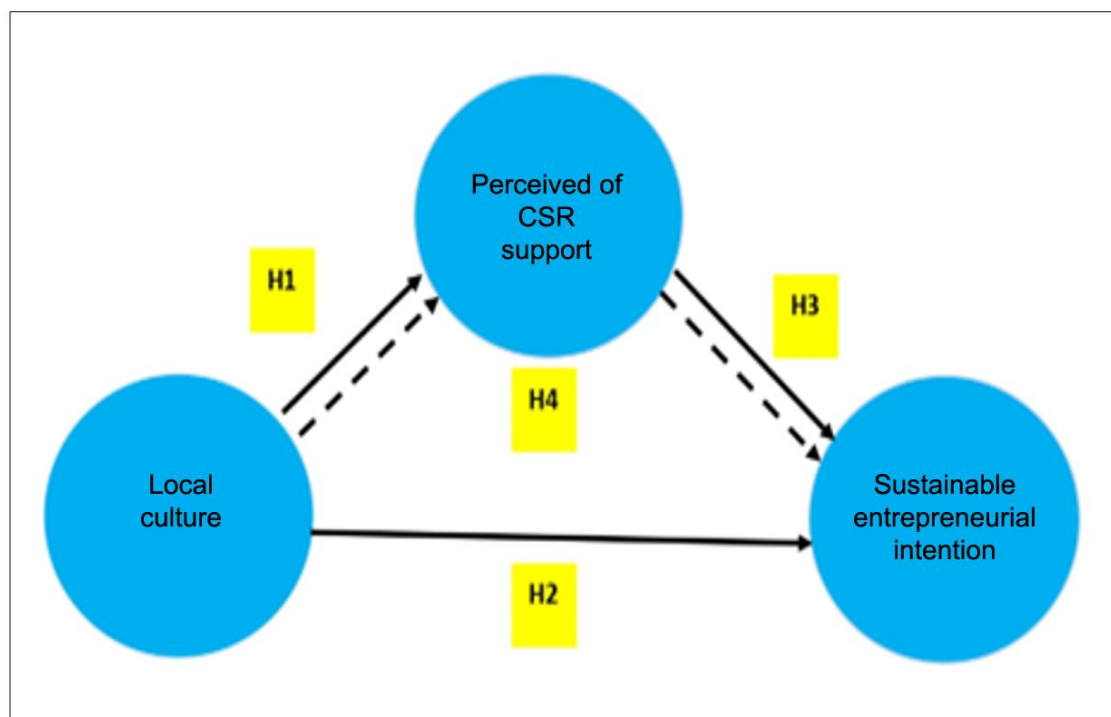


Figure 1. The research framework.

Local culture is the uniqueness of a community group that is open to the presence of CSR programs, so that it can perceive CSR support positively to ensure business sustainability. This relationship presents a role model to shape perceived CSR toward SEIN, thus involving social learning theory as the underlying mechanism of TPB.

3. METHODS

3.1. Sample

The population originates from business units in the Kulon Progo Regency, including MSEs, cooperatives that partner with retailer franchises, and VoEs. The sample selection method employs non-probability sampling with a purposive sampling technique, based on criteria such as producing products or services utilizing local potential, being at least in the third year of operation, and having received assistance from the regional government, Yogyakarta

special fund, or the CSR forum. These facilities include business capital, equipment, training, mentoring, public facilities, and promotions. The study retained 373 respondents, with the majority being MSEs. This number exceeds the minimum sample size requirement according to [Hair et al. \(2021\)](#), which, assuming a significance level of 5 percent and a minimum path coefficient of 0.20, is 155. Research permits were granted by the Regional Development Planning Agency of Kulon Progo Regency, in cooperation with related agencies, and were agreed upon by respondents. Consent to participate in the study was obtained in writing. Participants provided a written statement confirming they understood the material in the questionnaire and that the results would be published. This process ensures there is no conflict of interest with participants.

3.2. Measurement

Sustainable entrepreneurial intention was used as an endogenous variable, local culture as an exogenous variable, and perceived CSR support as a mediator. The preparation of local culture indicators (six items) adopts the philosophy of Javanese society, namely: Gemi (frugal), Nastiti (conscientious), Ngati-ati (careful) ([Minanurohman, Fitriani, & Putri, 2022](#)), Gotong Royong (mutual cooperation), as well as Lumintu (involving the support of others) and Lumintri (continuous prosperity), are concepts that emphasize harmony with sustainability issues ([Nuringsih & Nuryasman, 2021](#)). The Gotong Royong is a form of togetherness in society that completes a job for personal and community interests ([Lukiyanto & Wijayaningtyas, 2020](#)).

CSR support is the perception of business actors toward CSR activities from private corporations, state-owned enterprises, and regionally owned enterprises to overcome economic, social, cultural, and environmental disparities. The indicators of nine items were considered ([Lowe & Marriott, 2012](#); [Shayan et al., 2022](#)) while observing the types of CSR practices in the region. In forming the SEIN (six items), prior studies, such as [Armitage and Conner \(2001\)](#), [Liñán and Chen \(2006\)](#), [Koe et al. \(2014\)](#), and [Koe et al. \(2024\)](#) incorporated local wisdom.

Formative indicators adjust local conditions by considering previous studies and supporting theories to identify variable-forming factors. [Garson \(2016\)](#) stated that the arrows go from the observed measures to the latent variables, and the choice of model depends on the nature of the indicators. This approach determines the contribution of each indicator to forming variables.

3.3. Data Collection and Analysis

Data were collected through questionnaires and participant observations to obtain information on local cultural values, CSR activities, and local government assistance. Indicators were transformed into questionnaires using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) and then self-administered by respondents.

The quantitative approach objectively tests theories through the relationship between measurable variables and data analysis using statistical procedures ([Creswell & Creswell, 2018](#)). Confirmatory research aims to confirm facts and events in the object of research, and then explain the phenomenon of the problem based on these variables. This pattern has direct and mediating effects on perceived CSR support. Reliability measurement uses composite reliability Rho_A. Multicollinearity testing uses the inner and outer variance inflation factor (VIF), with a record not exceeding 4–5 ([Garson, 2016](#)). It detects a high correlation between variables and indicators.

Validity testing is based on convergent validity with the criterion of outer weights above 0.20 ([Chin, 2010](#)). Each indicator in the formative model should represent the meaning of a factor within a comprehensive set of indicators, so that when the loading weight is low, it is not necessary to eliminate it. Indicators that do not meet the validity criteria may be retained in the indicator set if they appear relevant from a content validity perspective or are theoretically considered important in forming a construct ([Hair Jr, Sarstedt, Hopkins, & Kuppelwieser, 2014](#)). Discriminant validity was determined by considering the cross-loading value of each indicator and the t-statistic value, with criteria above 1.96 or a p-value of less than 0.05.

Inner model testing considers the measurement index to determine the model fit. The standardized root mean square residual (SRMR) value must be in the range of 0.10-0.08 to be declared a fair fit (Hu & Bentler, 1999). The Normed Fit Index (NFI) value is above 0.95, indicating a better model fit. Other criteria include the effect size and the coefficient of determination. Goodness of Fit (GoF) does not represent a goodness-of-fit criterion, even in formative models (Hair et al., 2021). Data processing was performed using SmartPLS software, with a hypothesis testing verification process that utilized bootstrapping and algorithms. The significance criteria for the path coefficient are a t-statistic value above 1.96 or a p-value less than 0.05, so that the hypothesis will be accepted at the 5 percent level.

4. RESULTS

4.1. Respondent Profiles

In Table 1, the study involved MSEs, Cooperatives, and VoEs, with the largest number from the MSEs group. The majority had been managing businesses for more than six years. Most of the respondents were college graduates, which is in line with Yogyakarta's reputation as an educational and cultural city in Indonesia. The most significant number of MSEs, such as batik, culinary, handicrafts, and processed food, are the primary commodities.

Table 1. Respondent profiles.

No	Profile	Criterion	Unit	Percent
1	Type of business	MSEs	303	81.23
		Cooperation	10	2.68
		VOEs	60	16.09
2	Firm years	Less than 3 years	21	5.63
		3-5 years	115	30.83
		Over more than 6 years	237	63.54
3	Education background	Below high school	42	11.26
		High school graduate	155	41.55
		Higher education	176	47.19
4	Business type of MSEs	Agriculture	9	2.97
		Batik	39	12.87
		Bridal salon and makeup	5	1.65
		Brown Sugar	19	6.27
		Catering & culinary	68	22.44
		Coffee	9	2.97
		Crafting	28	9.24
		Fashion	7	2.31
		Furniture	6	1.98
		Palm sugar	20	6.60
		Processed food products	52	17.16
		Souvenir shop	23	7.60
		Tourism services	18	5.94

The cooperative is specifically the one that runs a partnership with a number of retailer franchises known as "Toko Milik Rakyat," abbreviated as Tomira. This is a collaboration system between local cooperatives and retail franchise outlets, as declared in Regional Regulation No. 11 of 2011. VOEs (BUMDes) with economic activities or public services are regulated in Law No. 6 of 2014 in Article 87. It provides microfinance for rural communities by developing business-oriented enterprises assistance facilities or funding through the regional government, the Yogyakarta Special Fund, or the CSR Forum.

Geostrategically, the regency has three points of advantage: it is located in the center of Java Island, which is the economic gateway to the western region, accessed by international trade through New Yogyakarta International Airport, and to the north, it borders the Borobudur Temple National Tourism Strategic Area, as the tenth new Bali. These are opportunities for developing a sustainable economy in Java. Local wisdom, social life, cultural heritage, and

biodiversity must be managed in a sustainable manner. The appreciation of local culture as an internal resource, with the support of CSR as an external factor, is the foundation for realizing the economic value of culture.

4.2. Statistics Descriptive

Table 2 shows that respondents' responses produce an average close to the category of 'strongly agree'. Statistically, responses on LC-2, LC-3, and LC-4 produced the highest averages. These results indicate that respondents perceive well the values of rigor, carefulness, and mutual cooperation. LC-1, LC-5, and LC-6 responses in the agree category demonstrate the formation of positive perceptions regarding the values of frugality, accepting help from others, and continuous prosperity.

Table 2. Descriptive statistics.

Constructs	Code	Indicator	Mean	SD	VIF
Local culture	LC-1	Frugality in entrepreneurship	4.469	0.530	1.438
	LC-2	Conscientious in running a business	4.525	0.505	1.909
	LC-3	Careful in making business decisions	4.504	0.516	1.679
	LC-4	Collaboration in helping the community	4.525	0.505	1.425
	LC-5	Help from others is important	4.466	0.504	1.666
	LC-6	Prosperity needs to be achieved sustainably	4.456	0.503	1.701
Perceived CSR support	CSRS-1	Providing training for business actors	4.373	0.500	1.439
	CSRS-2	Assisting business capital	4.434	0.585	1.438
	CSRS-3	Assisting marketing of local products	4.512	0.510	1.444
	CSRS-5	Providing health services for the community	4.174	0.474	1.492
	CSRS-6	Helping with house renovations	4.177	0.508	1.339
	CSRS-7	Cultural arts preservation sponsorship	4.247	0.500	1.312
	CSRS-8	Planting trees	4.225	0.483	1.458
	CSRS-9	Providing waste treatment facilities	4.169	0.503	1.614
	SEIN-1	Appreciate business ethics	4.507	0.500	1.185
Sustainable entrepreneurial intention	SEIN-2	Promoting local potential	4.340	0.496	1.357
	SEIN-3	Preserve the environment	4.517	0.531	1.235
	SEIN-4	Ready to be a role model for future generations	3.885	0.586	1.452
	SEIN-5	Can sustain a long-term business	3.973	0.616	1.421
	SEIN-6	Involving community in business development	4.306	0.483	1.310

CSRS-2 and CSRS-3 produce averages close to "strongly agree," whereas responses to CSRS-1, CSRS-5, CSRS-6, CSRS-7, and CSRS-8 tend to indicate agreement. CSRS-4 (CSR helps provide public facilities) was not included because the respondents were limited in their perception. The responses to SEIN-1, SEIN-2, SEIN-3, and SEIN-6 strongly agree. These results illustrate their interest in valuing business ethics, promoting local potential, protecting the environment, and involving communities. SEIN-4 and SEIN-5 refer to the agreement for readiness to be role models for future generations and commitment to maintain long-term business.

The score of the standard deviation on the local culture indicator was nearly identical, within the range of 0.50. The smallest standard deviation on CSRS-5 was related to providing health services, and SEIN-6 was related to the community in business. The outer VIF is less than 4; therefore, there is no high correlation between the indicators. The inner VIF values are as follows: LC-CSRS (1.000), LC-SEIN (1.236), and CSRS-SEIN (1.236), indicating no multicollinearity between the indicators and constructs.

4.3. Result of Validity and Reliability Testing

The results of testing the outer model are presented in Table 3. The strong contributions are LC-4 (0.550), LC-6 (0.517), and LC-2 (0.225), with positive signs. LC-5 was retained as it had an outer loading of 0.629 (>0.50). LC-1 and LC-3 produced negative coefficients with loading factors less than 0.50. Both are related to cultural values and are retained in the indicator set. The negative sign relates to a collective culture that supports collectivist values.

Table 3. The result of validity testing.

Path	Outer weight	Discriminant validity			T-statistic	P-values	Status
		LC	CSRS	SEIN			
LC-1 -> LC	-0.022	0.363	0.201	0.092	0.133	0.894	Not
LC-2 -> LC	0.225	0.556	0.274	0.179	1.348	0.178	Valid
LC-3 -> LC	-0.101	0.478	0.212	0.181	0.689	0.491	Not
LC-4 -> LC	0.550	0.825	0.381	0.294	4.134	0.000	Valid
LC-5 -> LC	0.083	0.629	0.255	0.265	0.577	0.564	Valid
LC-6 -> LC	0.517	0.824	0.330	0.352	3.424	0.001	Valid
CSRS-1 -> CSRS	0.387	0.212	0.598	0.323	3.417	0.001	Valid
CSRS-2 -> CSRS	-0.277	0.094	0.174	0.063	2.271	0.023	Valid
CSRS-3 -> CSRS	0.210	0.264	0.556	0.237	1.692	0.091	Valid
CSRS-5 -> CSRS	0.056	0.199	0.505	0.253	0.405	0.686	Valid
CSRS-6 -> CSRS	0.299	0.278	0.628	0.287	2.220	0.027	Valid
CSRS-7 -> CSRS	0.333	0.308	0.622	0.253	2.989	0.003	Valid
CSRS-8 -> CSRS	0.263	0.285	0.648	0.298	1.898	0.058	Valid
CSRS-9 -> CSRS	0.157	0.342	0.676	0.268	0.946	0.344	Valid
SEIN-1 -> SEIN	0.271	0.220	0.266	0.574	2.938	0.003	Valid
SEIN-2 -> SEIN	0.232	0.296	0.280	0.661	2.180	0.029	Valid
SEIN-3 -> SEIN	0.219	0.249	0.230	0.550	1.369	0.171	Valid
SEIN-4 -> SEIN	0.186	0.209	0.320	0.641	1.436	0.151	Valid
SEIN-5 -> SEIN	0.361	0.257	0.339	0.711	3.008	0.003	Valid
SEIN-6 -> SEIN	0.290	0.247	0.320	0.675	2.677	0.008	Valid

Note: LC: Local Culture; CSRS: Perceived CSR Support; SEIN: Sustainable Entrepreneurial Intention.

The indicator of perceived CSR support with the largest outer weight is CSRS-1, with a contribution of 0.387, whereas CSRS-2 has a negative coefficient of 0.277. Indicators CSRS-5 and CSRS-9 produce relatively low outer weight coefficients but have an outer loading above 0.50. This shows that both influence the CSR Forum to carry out activity schemes, so they are retained in the set of indicators of perceived CSR support.

The most significant indicator of sustainable entrepreneurial intention was SEIN-5, with an outer weight of 0.361, while the smallest was SEIN-4, with an outer weight of 0.186. This indicator produces a loading factor value of 0.641 (>0.50) with a t-statistic value above 1.96; therefore, it is retained as part of the SEIN. Overall, the resulting composite reliability of Rho_A of 1 indicates that the set of variable measurement indicators meets the criteria for perfect reliability.

4.4. Result of Inner Model Testing

The SRMR (0.043) was smaller than 0.08, indicating that it fits the criteria. NFI (0.895), close to the threshold of 0.90, suggests acceptable model fit. The R^2 of SEIN (0.255) with an adjusted R^2 of 0.251 indicates that local culture and perceived CSR support contribute 25.50 percent to SEIN, while 74.50 percent is influenced by other variables. The R^2 of CSRS (0.191) with an adjusted R^2 of 0.189 shows that local culture contributes 19.10 percent to perceived CSR support, with the remaining variance explained by other variables. The size effect values are as follows: LC to CSRS (0.236); CSRS to SEIN (0.143); and LC to SEIN (0.056). This demonstrates that local culture has the smallest influence.

Table 4. The result of inner model testing.

Path	Original sample	T-value	P-value	Decision
LC -> CSRS	0.437	9.645	0.000*	Significant
LC -> SEIN	0.227	3.774	0.000*	Significant
CSRS -> SEIN	0.363	5.646	0.000*	Significant
LC -> CSRS -> SEIN	0.158	4.556	0.000*	Significant

Note: *Significant at the 5 percent level.

LC: Local Culture; CSRS: Perceived CSR Support; SEIN: Sustainable Entrepreneurial Intention.

Table 4 summarizes the acceptance of hypothesis testing. The effect of local culture on perceived CSR support yields an original sample of 0.437, with a t-value of 9.645 (>1.960) and a p-value of 0.000 (<0.05). The effect of local culture on SEIN results in an original sample of 0.227, with a t-value of 3.774 (>1.960) and a p-value of 0.000 (<0.05). The effect of perceived CSR support on SEIN results in an original sample of 0.363, with a t-value of 5.646 (>1.960) and p-value of 0.000 (<0.05). The test results indicate that the three hypotheses are accepted at the 5 percent level. Perceived CSR support mediates the effect of local culture on SEIN in the original sample of 0.158, with a resulting t-value of 4.556 (>1.960) and a p-value of 0.000 (<0.05). The path coefficient indicates the presence of a positive and significant mediation effect at the 5% level, thereby supporting the acceptance of the fourth hypothesis.

Table 5. The Contribution of Research Model.

Path	Original Sample	Correlation	Contribution	Per cent
LC -> CSRS	0.437	0.437	0.190969	19.10
LC -> SEIN	0.227	0.386	0.087622	8.76
CSRS -> SEIN	0.363	0.462	0.167706	16.77

Note: LC: Local Culture; CSRS: Perceived CSR Support; SEIN: Sustainable Entrepreneurial Intention.

Table 5 shows that the contribution of local culture to perceived CSR support is greater (19.10 percent) than its contribution to SEIN (8.76 percent). Meanwhile, the perceived contribution of CSR support to SEIN was 16.77 percent. This finding is important for discussing solutions and priorities for sustainably fostering local entrepreneurship.

5. DISCUSSION

This research demonstrates the implementation of SEIN in the spirit of local wisdom in the Special Region of Yogyakarta by involving stakeholders to encourage entrepreneurs to engage in business in a sustainable manner. It combines the entrepreneurial intention questionnaire in previous studies, Liñán and Chen (2006) and Liñán and Chen (2009), to improve sustainability (e.g., (Koe et al., 2024; Koe et al., 2014; Sargani et al., 2021)) while adapting to local entrepreneurs, constructed formatively to confirm various facts of community life related to entrepreneurial activities, with the literature as a benchmark.

It considers the dimensions of entrepreneurial intention (Armitage & Conner, 2001) with the following specifications: desire (SEIN-1_SEIN-2_SEIN-3), self-prediction (SEIN-4_SEIN-5), and behavior (SEIN-6). Harmonizing with sustainability dimensions encompasses profit (SEIN-2_SEIN-5), people (SEIN-4_SEIN-6), the planet (SEIN-3), and purpose (SEIN-1). These indicators meet the outer model criteria by considering the factual conditions. SEIN-4 makes the lowest contribution, which relates to confidence in being a role model for future generations. Business actors require support to establish their professions as local entrepreneurs. This underscores the importance of role models.

The indicator of perceived CSR support considers the fourth pillar of sustainability, such as CSRS-1 (Providing training for business actors) and CSRS-3 (assisting in the marketing of local products), which yield high coefficients. CSRS-2 (assisting with business capital) has a negative coefficient. This is possible because the CSR Forum allocates a larger portion of funds to address social and environmental issues, such as poverty alleviation. Partnership schemes with local entrepreneurs tend to be fewer. This refers to the Forum's CSR report for 2016-2021. These priorities aim to overcome social problems caused by pandemics and other issues. The CSR Forum needs to invite companies to participate in CSR programs to support the sustainability of local entrepreneurs.

CSRS-5 (providing health services to the community) made the lowest contribution, while CSRS-7 (cultural arts preservation sponsorship) contributed significantly to forming this construct. There is an interesting reality regarding CSRS-6 (helping with house renovations), due to poverty, so it is carried out together with the CSR Forum. Likewise, CSRS-8 (planted trees) and CSRS-9 (provided waste treatment facilities) promote environmental awareness. These activities are aligned with the SDGs. All the indicators of local culture were retained, with LC-1 (frugal in

entrepreneurship) and LC-3 (careful in making business decisions) having weak validity. Both relate to a set of philosophies of the people of Yogyakarta, including frugal, conscientious, and careful, with the original term being “Gemi, Nastiti, Ngati-ati” as noted in [Minanurohman et al. \(2022\)](#). Conscientiousness implies a desire to perform a task well and to take obligations to others seriously, or is defined as efficiency. Considering LC-5, the participation of the other parties is important. This indicates that CSR support is required to assist businesses. It was ensured at LC-6 that prosperity was pursued in a sustainable manner. Both are termed as “Lumintu & Lumintri” ([Nuringsih & Nuryasman, 2021](#)). The tradition of Gotong Royong is a social capital to overcome the obstacles faced by business owners and communities ([Lukiyanto & Wijayaningtyas, 2020](#)). These items are deeply embedded in the harmony between Javanese wisdom and sustainability issues. They represent community culture ([Walters & Takamura, 2015](#)) as the essence of QBL ([Majid & Koe, 2012](#); [Racelis, 2014](#)).

[Suárez, Hernández, Gil-Giménez, and Corral-Verdugo \(2020\)](#) stated that frugal behavior represents voluntary, deliberate, and proactive decisions that are not tied exclusively to economic structures and financial conditions. It reflects a disciplined lifestyle of saving and conserving natural resources, and a tendency to sacrifice short-term consumption to achieve long-term social and personal goals. It is even considered a frugal innovation ([Pansera & Sarkar, 2016](#)) to find appropriate technologies for grassroots entrepreneurs, making business decisions carefully by considering the costs and interests of stakeholders is considered effective. Entrepreneurs should apply the essence of frugality and care as character traits that align with local culture. The following discussion explains the contributions of these variables: The direct effect shows that increasing appreciation of local culture increases the perception of CSR support by 19.10 percent. Collective values and openness to new experiences illustrate the acceptance of cooperation with CSR. This is understood through the following study: culture reflects ethical values that influence the assessment of CSR ([Nguyen & Truong, 2016](#)). Local culture shapes members’ behavior ([Fredin & Jogmark, 2015](#)), leading them to accept CSR as a partner for business sustainability. The use of role models influences attitudes towards sustainability, resulting in harmony between local culture and CSR support.

CSR support is a role model. As noted in social learning theory, [Karimi et al. \(2014\)](#), it provides learning, motivation, inspiration, or helps individuals define their self-concept in building a business. CSR aims to build togetherness to address economic, social, cultural, and environmental issues, making these goals relevant to the SDGs. Culture plays a crucial role in achieving the SDGs ([Zheng et al., 2021](#)). Social impact is realized through SDGs ([Fiandrino et al., 2022](#)), whereas CSR is a mechanism to achieve SDGs ([Shayan et al., 2022](#)), so collectivist culture influences corporate culture in implementing CSR ([Diamastuti et al., 2020](#); [Halkos & Skouloudis, 2016](#)). This significant effect indicates that role models can run optimally. Likewise, improving appreciation of local culture increases SEIN by 8.76 percent. This linkage realizes cultural economic value through cultural village mechanisms. Villages form the basis of Yogyakarta's specialty, and village culture has become the foundation of rural economic development. Special funds financially support entrepreneurial activities in line with Mataram Culture, which serves as an icon of Yogyakarta society. Rural entrepreneurs are empowered to promote local wisdom as economic opportunities. It is a pathway to realizing the economic value of culture as a best practice in accelerating the SDGs. VoEs help raise the economic potential of a village, providing income and stimulating rural entrepreneurs. This is consistent with the findings of [Wulandari and Wardani \(2024\)](#) and [Kania et al. \(2021\)](#), who investigated the sustainability of VoEs. As previously mentioned, the cooperative is a partner for investors when opening a retailer franchise outlet using Tomira branding. Under the regulation, a cooperative receives 20 percent of the space to display local superior products in an outlet. In meeting the quota, it cooperates with SMEs, including VoEs, to supply superior and quality local products. This policy can ensure the sustainability of cooperatives, SMEs, and VoEs. This mechanism involves local communities in economic activities ([Wahyuningtyas et al., 2023](#)) utilizing local wisdom. Local culture influences members' behavior, including entrepreneurial behavior ([Fredin & Jogmark, 2015](#)). Sustainable intention forms sustainable behavior so that entrepreneurs implement TBL, even exploring local culture as part of QBL to create cultural economic value. The impact of local culture, in accordance with TPB, represents the

influence of subjective norms on entrepreneurial intention (Koe et al., 2024; Koe et al., 2014; Koe & Majid, 2014; Virasa et al., 2022). This pattern is consistent with Liñán and Chen (2009) finding that subjective norms represent social pressure, so that cultural values oriented toward collective culture have a strong influence on entrepreneurial intention. The respondents are business actors, so the formation of this pattern aligns with EEM as a transformation towards sustainability issues. Local culture represents perceived desirability, which describes the extent of individual desires for entrepreneurial events (Koe et al., 2014). According to the study by Boucher et al. (2024), culture plays a significant role in shaping entrepreneurial attitudes and behaviors. Cultural values influence entrepreneurial behavior (Calza et al., 2020; Prabowo et al., 2022). Culture is important in the entrepreneurial ecosystem, although some studies point to its limitations in shaping intentions (Pascucci et al., 2022; Solesvik et al., 2014).

The growth in perceived CSR support tends to increase by 16.77 percent on SEIN. This contribution is greater than that of the local culture. In the sustainability era, CSR programs are implemented to achieve economic, social, cultural, and environmental balance. CSR support represents a role model for business actors in progressing while learning about sustainability practices. This support influences sustainability attitudes to form the SEIN. A significant influence shows CSR activities from TBL to QBL. Under TPB, the formation of entrepreneurial intention occurs when the existence of a model can influence attitudes, social norms, and self-confidence, thereby creating a desire to imitate the model's behavior (Krueger Jr, Reilly, & Carsrud, 2000). In agreement with Shayan et al. (2022), CSR promotes socio-environmental issues that can be leveraged to enhance SEIN. EEM (Shapero & Sokol, 1982) relates to perceived feasibility, namely, a person's belief in their ability to manage entrepreneurial activities. This factor is related to an individual's ability to access resources, such as labor, networks, knowledge, and financial capital. Self-confidence is formed by support from the regional government, special funds, and CSR forums. Additionally, perceived CSR support is analogous to the entrepreneurial support model (Turker & Selcuk, 2009). This has a significant influence on entrepreneurial intention. CSR support complements the supporting system for business actors. The impact of perceived support has been demonstrated in previous studies (Nuringsih & Puspitowati, 2017; Prabowo et al., 2022), while Wang et al. (2021) have also demonstrated its significance through a sense of social responsibility. The results indicate that perceived CSR support complements ESM as a sustainable entrepreneurial support model (SESM). Although the mediating effect was not fully robust, a significant influence was established within the SEIN research framework. The direct effect of local culture on SEIN is greater than that through mediation, so it is considered partial mediation. At the right moment, the mediation process enhances the influence of local culture on SEIN, thereby creating cultural economic value. Other evidence indicates that the contribution of local culture to SEIN is smaller than that of perceived CSR support. This indicates that business owners' expectations of CSR support are high. Entrepreneurs have a positive perception that CSR activities provide solutions to sustainability issues for society and businesses. For corporations, the implementation of SDGs provides a social impact by establishing collective relationships with stakeholders (Fiandrino et al., 2022). Companies implement the SDGs, ensuring the agenda is not merely a symbol to manipulate stakeholder perceptions (Scarpa, Torelli, & Fiandrino, 2023). Through CSR, companies provide concrete practices for maintaining current conditions for the future.

However, environmental changes have a strong influence on local culture. In alignment with Fredin and Jogmark (2017) the transition of an area from rural to urban influences network activities and triggers the emergence of newcomers and local entrepreneurial lifestyles. These conditions can affect the uniqueness of a region's culture. Awareness of business actors in maintaining cultural values is very important for realizing the economic value of culture. Culture is dynamic, so local cultural values can integrate with sustainability values to form a sustainable culture and foster SEIN, as argued by Bapoo et al. (2022). Intention can predict entrepreneurial behavior (Lüthje & Franke, 2003). However, the measure of intention cannot always predict actual behavior, and changes in intention are not always followed by changes in behavior (Ajzen, 2020). Governmental action is needed to drive SEIN (Koe et al., 2014) while ensuring that sustainable policies can be implemented.

Aligning with Buendía-Martínez and Monteagudo (2020), CSR is a business driver that transfers cultural values from the macro to the micro level as a corporate culture. CSR programs are the manifestation of responsible behavior and the response to stakeholder demands. These programs are implemented through various activities to help the business community. The implementation of QBL forms a positive perception of CSR support, enabling the audience (e.g., community, business actors, or new entrepreneurs) to become aware of sustainability dimensions. In terms of regulations, CSR programs have been mandated to encourage corporate involvement to help society.

Stakeholder collaboration is expected to stimulate the local entrepreneurial mindset. Corporate action is a key aspect of sustainable business practices that enables patronage intention among business actors (Zayyad et al., 2020). This is a simple sustainability practice based on regional context. The social legitimacy approach states that social norms, institutional readiness, and governmental actions are important in fostering regional entrepreneurship (Kibler, Kautonen, & Fink, 2014; Koe et al., 2014; Thurik & Dejardin, 2011). This mechanism increases the number of entrepreneurs, thereby reducing poverty. This aligns with SDGs-1, SDGs-8, and SDGs-12.

6. THEORETICAL IMPLICATIONS

This framework provides the following theoretical implications:

1. This study examines the perception of CSR support from the perspective of local entrepreneurs as a form of business support. The ESM was developed by Turker and Selcuk (2009). Mediation is robust when the business mindset reaches the essence of sustainability.
2. To understand sustainability through TBL or QBL, dimensions were constructed in SEIN the use of local culture as an answer to the purpose as a new dimension of sustainability.
3. The results add a thought about local culture as a determinant of entrepreneurial intention that has not previously been explored in the context of community identity. The impact on entrepreneurial intention makes sense, aligning with TPB as a representation of subjective norms and EEM as perceived desirability.
4. Social learning theory has implications because of the involvement of CSR support as a role model to shape SEIN. Further studies should address this aspect of intention.

7. MANAGERIAL IMPLICATIONS

The linkages in this study relate to norms and ethics. This suggests that preserving local culture is wise for aligning with the objectives of a global society. This is not easy, and the managerial implications are as follows:

1. Strengthening collaboration among the CSR Forum, regional government, and Yogyakarta Special Fund with other stakeholders to increase the number of parties involved in CSR programs, target priorities, and the types of assistance to communities and local entrepreneurs.
2. The cooperative and SMEs offices socialize and prepare business actors and cooperative managers, who will be assisted by the CSR program. Monitoring and evaluation are the concerns in this process. Similarly, business actors must be committed to the program.
3. The village government office ensures that each VoE receives ongoing assistance from the CSR. Managers can develop businesses using an entrepreneurial approach. This is the agenda for a Musrenbang development planning meeting.
4. The regional development planning agency ensures that the collaboration of the CSR Forum, Yogyakarta Special Fund, and regional government facilities is complementary in facilitating businesses. This relationship is not a substitute.
5. Increased awareness of local cultural values among business actors. The lesson is that by being frugal, cautious, and careful, as well as being collectivist and open to help from others, the business can achieve sustainability.

8. CONCLUSION

The mechanism of local culture has a direct and significant effect on perceived CSR support, as well as on SEIN. This impact demonstrates the influence of local culture in fostering openness and acceptance of CSR support, thereby enhancing the positive perception of this support. Local culture is maintained as a cultural economic value, as a manifestation of sustainable entrepreneurship. Likewise, perceived CSR support has a direct impact on SEIN. The mediation effect has been proven to be significant; however, its existence is not strong enough to establish a direct link between the influence of local culture on SEIN. This policy prioritizes realizing the direct impact of local culture on CSR support, with the hope that further implementation will enhance the effects of both. The region has a formula for realizing sustainable entrepreneurship through the utilization of Yogyakarta special funds. Thus, CSR support should complement facilities for MSEs, cooperatives, and VoEs in realizing cultural economic value as local wisdom entrepreneurship. This represents sustainable entrepreneurship.

The limitation is that respondents did not receive the same number of facilities from the regional government, the Yogyakarta Special Fund, or the CSR Forum. However, it also illustrates the pattern of interest in sustainable entrepreneurship. This study is within the scope of a district with a background of cultural and political specialties; therefore, for further study in other regions, it is necessary to accommodate specific local cultures. Further studies can be scaled up at the provincial level to gain a better understanding of the SEIN.

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