

-RESEARCH ARTICLE-

ANALYSING THE IMPACTS OF GIG ECONOMY, ADOPTION FLEXIBLE RECRUITMENT POLICY AND EMPLOYEE PERFORMANCE ON SDGS ACHIEVEMENT IN INDONESIA: MODERATING ROLE OF CSR

Jopinus Saragih*

Universitas Efarina, Pematang Siantar, Indonesia

ORCID: <https://orcid.org/0000-0002-6632-8776>

Email: jopinuss@gmail.com

Jumadiyah Wardati

Universitas Efarina, Pematang Siantar, Indonesia

ORCID: <https://orcid.org/0000-0002-4955-7454>

Email: jumz.can@gmail.com

—Abstract—

The attainment of Sustainable Development Goals (SDGs) has become an international imperative, necessitating attention in contemporary research. This study examines the influence of the gig economy, employee performance, and the implementation of flexible recruitment policies on SDG achievement in Indonesia. Additionally, it explores the moderating role of Corporate Social Responsibility (CSR) in the relationship between the gig economy, employee performance, flexible recruitment policies, and SDG attainment. Primary data were collected through questionnaires from SDG achievement teams within Indonesia's manufacturing sector. The study employs Smart-PLS to assess construct relationships and data reliability. Findings indicate a positive correlation between the gig economy, employee performance, flexible recruitment policies, and SDG achievement. Moreover, CSR significantly moderates the relationship between the gig economy, employee performance, and SDG attainment. The study offers insights for policymakers in formulating regulations aimed at advancing SDGs through the gig economy, enhanced employee performance, and flexible recruitment practices.

Citation (APA): Saragih, J., Wardati, J. (2024). Analysing the Impacts of Gig Economy, Adoption Flexible Recruitment Policy and Employee Performance on SDGS Achievement in Indonesia: Moderating Role of CSR. *International Journal of eBusiness and eGovernment Studies*, 16(3), 297-314. doi:10.34109/ijepeg.2024160314

Keywords: Gig Economy, Employee Performance, Adoption of Flexible Recruitment Policies, SDGs Achievement

INTRODUCTION

The rapid and extensive expansion of economic activities has led to widespread environmental degradation and the depletion of natural resources globally. Furthermore, public participation in social initiatives remains insufficient to address these challenges. Numerous scholars and researchers have examined the impact of human activities and choices regarding resource utilisation on social and environmental conditions, highlighting the necessity of sustainable development (Lu et al., 2021). With growing emphasis on social welfare and environmental quality, firms have increasingly committed to objectives beyond financial gain. These targets evolved from the Millennium Development Goals (MDGs), aiming to achieve essential and yet unfulfilled objectives. The 17 SDGs are categorised into three core dimensions: economic, social, and environmental sustainability (Gallardo-Vázquez et al., 2021). They are founded on five key principles: planet, people, peace, prosperity, and partnership. The SDGs represent an effort to establish conditions conducive to sustainable development, efficient resource allocation, overall prosperity, and improved health, particularly within the domains of "people" and "prosperity" (Buhmann et al., 2019).

The attainment of SDGs is not the responsibility of a single firm but rather a collective effort necessitating contributions from all organisations. A firm's progress towards SDG achievement depends on its policies, strategic priorities, and overall performance. This study investigates the impact of the gig economy, employee performance, and the adoption of flexible recruitment policies on SDG realisation. The gig economy, also referred to as the sharing economy, is a market system in which temporary positions are prevalent, and companies engage workers on contractual rather than full-time terms. Its adoption fosters job creation, enhances human capital, develops employee skills, and provides flexibility for existing staff. These resultant social welfare and environmental initiatives contribute to SDG attainment (Abdul Rahim et al., 2021). A flexible recruitment policy incorporates flexible working arrangements into hiring practices. It grants employees the autonomy to determine their work schedule, location, and hours based on individual needs. This approach enhances productivity, allows employees to manage multiple professional responsibilities, and supports personal commitments. Beyond promoting employee well-being and delivering economic advantages to organisations, flexible recruitment policies facilitate SDG achievement through sustainability initiatives (Zaidi et al., 2025). Employee performance, which reflects efficiency, commitment, and engagement, enables organisations to formulate and effectively implement policies aimed at SDG realisation (Isa et al., 2025).

This study focuses on the achievement of SDGs by firms within Indonesia's textile industry. Indonesia is recognised as a leading emerging market economy, the largest in Southeast Asia, and an upper-middle-income country. As a G20 member and a newly industrialised nation, it reported a nominal GDP of 22.139 quadrillion rupiah in 2024. The textile sector is among Indonesia's key manufacturing industries and serves as an attractive market for advanced technology and production techniques. The domestic market size significantly influences textile industry output, positioning Indonesia as the sixth-largest textile producer globally (Widodo, 2024). As of 2021, the textile industry contributed 6.08% to Indonesia's manufacturing GDP. The sector attracts foreign investment of up to \$247 million and generates textile exports valued at approximately \$13.7 billion (Prihandono & Religi, 2019). However, despite these contributions, the industry's growth remains sluggish due to firms' insufficient focus on sustainability. This study addresses this gap by examining the role of the gig economy, employee performance, and flexible recruitment policies in advancing SDG attainment. Additionally, it explores the moderating role of CSR in this context.

This study contributes to the literature in several ways. Firstly, prior research has seldom conducted a simultaneous analysis of the relationships between gig economy adoption, employee performance, flexible recruitment policies, and SDG achievement. By examining these interconnections, this study extends the existing body of knowledge. Secondly, while previous studies have primarily explored the direct relationship between CSR and SDG attainment, this research advances the literature by analysing CSR as a moderating factor between gig economy adoption, flexible recruitment policies, employee performance, and SDG achievement. Thirdly, this study represents an initial effort to test the proposed research framework within Indonesia's textile industry. This paper is structured into five sections. The second section reviews previous studies to develop the research hypotheses. The third section outlines the methodological approach employed. The fourth section presents data analysis and hypothesis testing. Finally, the study concludes with a discussion of results, implications, and limitations.

LITERATURE REVIEW

Business organisations are primarily established to generate profits; however, their operations often contribute to various environmental and social challenges. While firms may achieve substantial short-term profits, neglecting social and environmental responsibilities could undermine long-term financial sustainability. The SDGs, formulated by the United Nations General Assembly, serve as universal objectives aimed at addressing global challenges and promoting sustainable development (Moyeen & Mehjabeen, 2024). Organisational SDG attainment is contingent on policies such as gig economy adoption, employee performance, and flexible recruitment practices. Several prior studies have explored the relationships between gig economy adoption,

employee performance, flexible recruitment policies, and SDG achievement, yielding diverse perspectives on these associations. A review of existing literature informs the development of hypotheses regarding these interconnections. The gig economy represents a labour market in which workers are engaged on short-term contracts, with some roles requiring physical presence and others allowing remote participation. It creates employment opportunities for individuals struggling to secure full-time positions, facilitates additional income through part-time work, enhances human capital, reduces poverty, and fosters economic growth. Consequently, firms that adopt the gig economy contribute to SDG progress (Loganathan, 2022). A study by Gore et al. (2024) examines SDG attainment within the gig economy, using structured questionnaires to collect data from businesses in Pune City's food and transportation sectors. The findings suggest that firms embracing the gig economy can access a more skilled and efficient workforce, facilitating the achievement of economic objectives without exacerbating social or environmental challenges, thereby advancing SDG attainment. Similarly, research by (Saragih & Pratami, 2024), which analysed employee data from North Sumatra using SPSS, indicates that gig economy adoption enables firms to address transportation and energy concerns while integrating socially responsible initiatives into business operations, thereby supporting SDG achievement.

H1: *Gig economy adoption has a positive association with SDGs achievement.*

A flexible recruitment policy incorporates flexible working arrangements into the hiring process, allowing employees to determine their working hours and location based on personal convenience. This approach necessitates employees possessing diverse professional skills and adaptability. Workers with multiple competencies and a willingness to operate beyond conventional schedules enable organisational management to implement socially and environmentally responsible strategies, thereby contributing to SDG attainment, particularly in environmental conservation and social well-being (Ndukwe et al., 2020). Warmate et al. (2021) examined the impact of flexible recruitment policies on SDG achievement through online interviews with HR managers. The study suggests that flexible recruitment policies encourage individuals to engage in employment during their available time while balancing personal commitments and livelihood challenges. This approach helps mitigate hunger, poverty, and societal inequalities while fostering economic growth. Consequently, the adoption of flexible recruitment policies enhances firms' progress towards SDG realisation. Jogdand (2024) explored the relationship between flexible recruitment policies and SDG attainment in the context of civil service recruitment in Indonesia. Their findings indicate that HR policies incorporating flexible recruitment provide employees with greater autonomy, addressing personal needs while reducing job-related stress. This increased workplace flexibility fosters employee attentiveness, organisational commitment, and efficiency. Beyond economic strategies, flexible recruitment policies also facilitate the implementation of social welfare initiatives aligned with SDG objectives. Thus,

H2: *Flexible recruitment policy has a positive association with SDGs achievement.*

Employees play a fundamental role in business organisations, as they are responsible for executing tasks essential to operational success. Their efficiency, productivity, and commitment directly influence organisational performance. When employees demonstrate dedication and high performance, employers can extend their strategic focus beyond economic gains to include socially and environmentally responsible initiatives. Organisations that effectively implement economic, social, and environmental strategies simultaneously are more likely to achieve the SDGs established by the UN General Assembly. Thus, enhanced employee performance contributes to SDG attainment (Naik & e Melo, 2024). Abdul Rahim et al. (2021) explored the relationship between work-family culture, employee performance, and SDG achievement. Using descriptive and inferential statistical analysis, including multiple linear regression via SPSS version 26, the study examined data from Peninsular Malaysia. The findings suggest that employee performance is shaped by the knowledge and skills acquired over their tenure with an organisation. Employees who perform effectively and proactively tend to possess superior expertise, enabling them to address social and environmental challenges, fostering sustainable communities where SDGs can be realised. Similarly, Lei et al. (2024) examined employees' contributions to SDG achievement. Their study highlights that organisations employing HR policies focused on evaluation, rewards, compensation, and training continuously enhance employee performance. This alignment between employee commitment and organisational objectives facilitates the successful implementation of eco-friendly business strategies aimed at achieving the SDGs. Consequently, it can be concluded that,

H3: *Employee performance has a positive association with SDGs achievement.*

CSR compels business organisations to acknowledge their responsibilities towards stakeholders, including the general public, by integrating social welfare considerations into their policies, strategies, and business practices. Organisations operating under CSR principles seek to recognise talent and provide employment opportunities to deserving individuals, even in remote areas, thereby fostering the adoption of the gig economy (Turker & Turker, 2018). Moreover, CSR, which prioritises social welfare through ethical, environmental conservation, and philanthropic initiatives, serves as a catalyst for SDG achievement. Consequently, CSR-driven organisations are more inclined to adopt gig economy models, accelerating progress towards SDG realisation (Alqershi et al., 2024). Subramony and Rosenbaum (2024) conducted a bibliometric review to examine the relationship between CSR, gig economy adoption, and SDG attainment. Their findings indicate that CSR obliges employers and management to prioritise employee well-being and provide necessary support. Organisations that value and assist their employees extend opportunities to individuals in remote areas, enabling them to work remotely, which in turn promotes the gig economy. By leveraging the

expertise of talented and efficient professionals, organisations enhance their capacity to implement sustainable development initiatives. As a result, SDGs, as advocated by the UN General Assembly, can be achieved more efficiently. Therefore,

H4: *CSR is a significant moderator between gig economy adoption and SDGs achievement.*

CSR is a business model guiding organisations to operate without harming society, fostering community growth. It encourages fair treatment of employees and public rights. Under CSR, HR policies like flexible recruitment benefit employees and the public while supporting economic goals. Such policies boost productivity and dedication, enabling SDG achievement (Sarkar). Jogdand (2024) explores the link between CSR, flexible recruitment, and SDGs, noting CSR-driven firms prioritise societal responsibility alongside profits. Flexible recruitment, focusing on candidate wellbeing, aligns with CSR's five Ps: "planet, people, peace, prosperity, and partnership," aiding SDG attainment. Gechbaia et al. (2024) agree that CSR-driven organisations adopt flexible recruitment, advancing SDGs. Thus, the following hypothesis can be proposed,

H5: *CSR is a significant moderator between flexible recruitment policy and SDGs achievement.*

The 17 SDGs aim to address social, economic, and environmental prosperity, urging firms to tackle related challenges. The CSR model fosters responsibility towards stakeholders, pushing organisations to resolve environmental and social issues, thereby supporting SDG achievement (Gupta, 2019). Saz-Gil et al. (2020) examine the link between CSR, employee performance, and SDGs. CSR-focused organisations prioritise employee health, comfort, respect, and financial needs, leading to committed, efficient, and engaged employees. Improved performance enables effective SDG implementation. Westerman et al. (2022) highlight how CSR-driven firms support employees, building trust and loyalty, enhancing engagement and performance. An efficient workforce facilitates SDG-aligned practices. Thus, CSR enhances employee performance, driving SDG achievement. Therefore, it can be hypothesised that,

H6: *CSR is a significant moderator between employee performance and SDGs achievement.*

RESEARCH METHODS

This study examines the influence of the gig economy, employee performance, and the adoption of flexible recruitment policies on SDG achievement while also assessing the moderating role of CSR in these relationships. Primary data were collected through questionnaires distributed to SDG achievement teams within Indonesia's manufacturing industry. The constructs were measured using validated items from previous studies:

gig economy (six items) (Lo & Kun-Lin, 2024), adoption of flexible recruitment policies (three items) (Skaggs et al., 2022), employee performance (six items) (Firman, 2021), SDG achievement (eleven items) (Zamora-Polo et al., 2019), and CSR (eight items) (John et al., 2019). These measurement items are detailed in Table 1.

Table 1: Measurements of the Variables

Items	Measurements	Sources
Gig Economy		
GE1	Co-workers are used my job.	(Lo & Kun-Lin, 2024)
GE2	Temporary staff are used my job.	
GE3	My job is too repetitive and doesn't require time for training.	
GE4	My job is very low-complexity and doesn't require time for training.	
GE5	Inexperienced new entries can quickly learn work.	
GE6	Colleagues can easily deputize for me.	
Adoption Flexible Recruitment Policy		
AFRP1	The recruitment process is transparent and flexible.	(Skaggs et al., 2022)
AFRP2	I like recruitment process that are undertaken in my institution.	
AFRP3	My institution has been able to recruit talented employees.	
Employee Performance		
EP1	I always prioritize the quality of work.	(Firman, 2021)
EP2	I always work for good results.	
EP3	I do a job deftly.	
EP4	I set a target time for completion my work.	
EP5	The work quantity given is according to my ability.	
EP6	The work achievement level that I produce is in line with the company's expectations.	
Corporate Social Responsibilities		
CSR1	“Contributing to the well-being of employees is a high priority at my organization”.	(John et al., 2019)
CSR2	“Contributing to the well-being of customers is a high priority at my organization”.	
CSR3	“Contributing to the well-being of suppliers is a high priority at my organization”.	
CSR4	“Contributing to the well-being of the community is a high priority at my organization”.	
CSR5	“Environmental issues are integral to the strategy of my organization”.	
CSR6	“Addressing environmental issues is integral to the daily operations of my organization”.	
CSR7	“My organization takes great care that our work does not hurt the environment”.	

Table 1: Measurements of the Variables

Items	Measurements	Sources
CSR8	“My organization achieves its short-term goals while staying focused on its impact on the environment”.	
SDGs Achievement		
ASDG1	“My organization takes part in poverty reduction.”	(Zamora-Polo et al., 2019)
ASDG2	“My organization plays a significant role in hunger-reduction.”	
ASDG3	“My organization is working for health care and wellness.”	
ASDG4	“My company also provides quality education to their employees and employees’ family.”	
ASDG5	“My firm always works for gender equality.”	
ASDG6	“I have access to clean water and sewerage.”	
ASDG7	“My firm has the accessible and non-polluting energy.”	
ASDG8	“My firm takes part in decent work and economic growth.”	
ASDG9	“My firm has the innovation and effective infrastructure.”	
ASDG10	“My firm always works for reducing inequalities.”	
ASDG11	“My firm takes part in peacebuilding, justice, and corruption-free institutions.”	

The study targeted SDG achievement teams within Indonesia’s manufacturing industry as respondents. Surveys were distributed through institutional visits and email correspondence. A total of 497 surveys were sent, yielding 290 valid responses after fifteen days, resulting in a response rate of 58.35%. Additionally, the study assessed the relationships among constructs and data reliability using Smart-PLS, a widely employed tool for analysing primary data and handling complex frameworks (Hair et al., 2017). The study incorporated three independent variables: gig economy (GE), adoption of flexible recruitment policies (AFRP), and employee performance (EP). CSR was introduced as a moderating variable, while SDG achievement (SDGA) was the dependent variable. These constructs are illustrated in Figure 1.

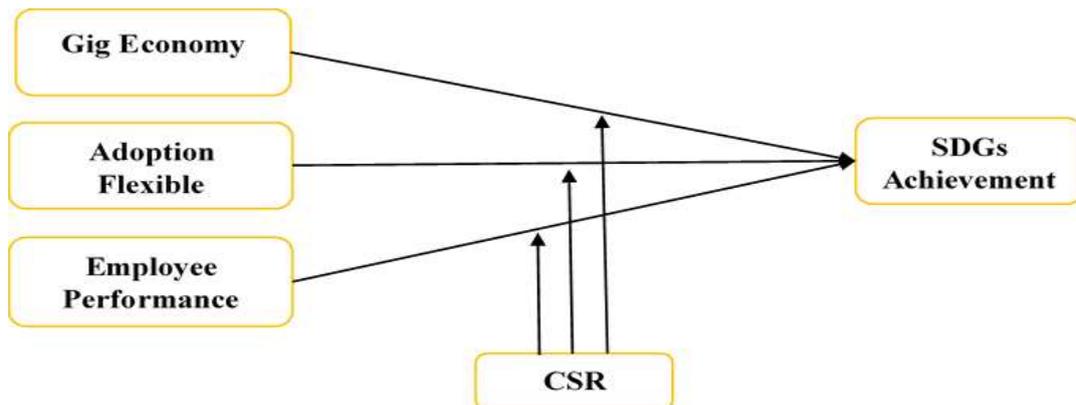


Figure 1: Research Model

RESEARCH FINDINGS

The results indicate convergent validity, demonstrating the correlation among items. Cronbach's Alpha and CR were utilised, both exceeding the threshold of 0.70. Additionally, factor loadings and AVE were assessed, both surpassing 0.50. These findings confirm a high correlation among items. The corresponding values are presented in [Table 2](#) and [Figure 2](#).

Table 2: Convergent Validity

Variables	Items	Loadings	Alpha	CR	AVE
Adoption Flexible Recruitment Policy	AFRP1	0.699	0.752	0.852	0.660
	AFRP2	0.843			
	AFRP3	0.884			
Corporate Social Responsibilities	CSR1	0.836	0.941	0.951	0.710
	CSR2	0.861			
	CSR3	0.849			
	CSR4	0.811			
	CSR5	0.868			
	CSR6	0.867			
	CSR7	0.853			
	CSR8	0.791			
Employee Performance	EP1	0.530	0.844	0.880	0.607
	EP2	0.894			
	EP3	0.920			
	EP4	0.909			
	EP6	0.533			
Gig Economy	GE1	0.861	0.906	0.928	0.681
	GE2	0.855			
	GE3	0.840			
	GE4	0.787			
	GE5	0.769			
	GE6	0.836			
SDGs Achievement	SDGA1	0.562	0.930	0.941	0.596
	SDGA10	0.759			
	SDGA11	0.830			
	SDGA2	0.835			
	SDGA3	0.629			
	SDGA4	0.799			
	SDGA5	0.805			
	SDGA6	0.786			
	SDGA7	0.820			
	SDGA8	0.838			
	SDGA9	0.776			

The findings further demonstrate discriminant validity by assessing the distinctiveness of the constructs. Both cross-loadings and the Fornell-Larcker criterion were utilised, revealing that the correlation of each variable with its own indicators is greater than its correlation with other variables. This confirms that the constructs are sufficiently distinct, as detailed in [Table 3](#) and [Table 4](#).

Table 3: Fornell Larcker

	AFRP	CSR	EP	GE	SDGA
AFRP	0.812				
CSR	-0.087	0.842			
EP	-0.125	0.549	0.779		
GE	-0.059	0.449	0.495	0.825	
SDGA	-0.163	0.419	0.454	0.521	0.772

Table 4: Cross-Loadings

	AFRP	CSR	EP	GE	SDGA
AFRP1	0.699	-0.048	-0.049	0.007	-0.077
AFRP2	0.843	-0.033	-0.120	-0.069	-0.133
AFRP3	0.884	-0.115	-0.116	-0.059	-0.164
CSR1	-0.092	0.836	0.444	0.319	0.343
CSR2	-0.072	0.861	0.472	0.392	0.345
CSR3	-0.097	0.849	0.438	0.362	0.329
CSR4	-0.033	0.811	0.481	0.399	0.300
CSR5	-0.091	0.868	0.479	0.389	0.318
CSR6	-0.077	0.867	0.474	0.413	0.377
CSR7	-0.076	0.853	0.471	0.402	0.423
CSR8	-0.045	0.791	0.443	0.342	0.361
EP1	-0.092	0.678	0.530	0.246	0.165
EP2	-0.142	0.401	0.894	0.466	0.415
EP3	-0.103	0.418	0.920	0.448	0.429
EP4	-0.079	0.376	0.909	0.447	0.447
EP6	-0.087	0.675	0.533	0.247	0.172
GE1	-0.105	0.371	0.417	0.861	0.475
GE2	-0.027	0.380	0.431	0.855	0.450
GE3	-0.009	0.367	0.455	0.840	0.453
GE4	-0.014	0.366	0.400	0.787	0.394
GE5	-0.110	0.348	0.389	0.769	0.397
GE6	-0.024	0.392	0.353	0.836	0.401
SDGA1	-0.093	0.207	0.334	0.302	0.562
SDGA10	-0.182	0.365	0.432	0.480	0.759
SDGA11	-0.121	0.315	0.283	0.393	0.830
SDGA2	-0.127	0.360	0.348	0.442	0.835
SDGA3	-0.078	0.240	0.331	0.259	0.629
SDGA4	-0.142	0.335	0.407	0.450	0.799
SDGA5	-0.075	0.309	0.317	0.372	0.805
SDGA6	-0.137	0.361	0.338	0.374	0.786
SDGA7	-0.145	0.355	0.342	0.413	0.820
SDGA8	-0.140	0.320	0.295	0.378	0.838
SDGA9	-0.111	0.339	0.391	0.474	0.776

The results also confirm discriminant validity through the Heterotrait-Monotrait (HTMT) ratio, with all values below the 0.90 threshold. This indicates a low correlation among variables, ensuring construct distinctiveness. The corresponding values are presented in [Table 5](#).

Table 5: Heterotrait Monotrait Ratio

	AFRP	CSR	EP	GE	SDGA
AFRP					
CSR	0.097				
EP	0.148	0.731			
GE	0.087	0.486	0.540		
SDGA	0.183	0.439	0.466	0.557	

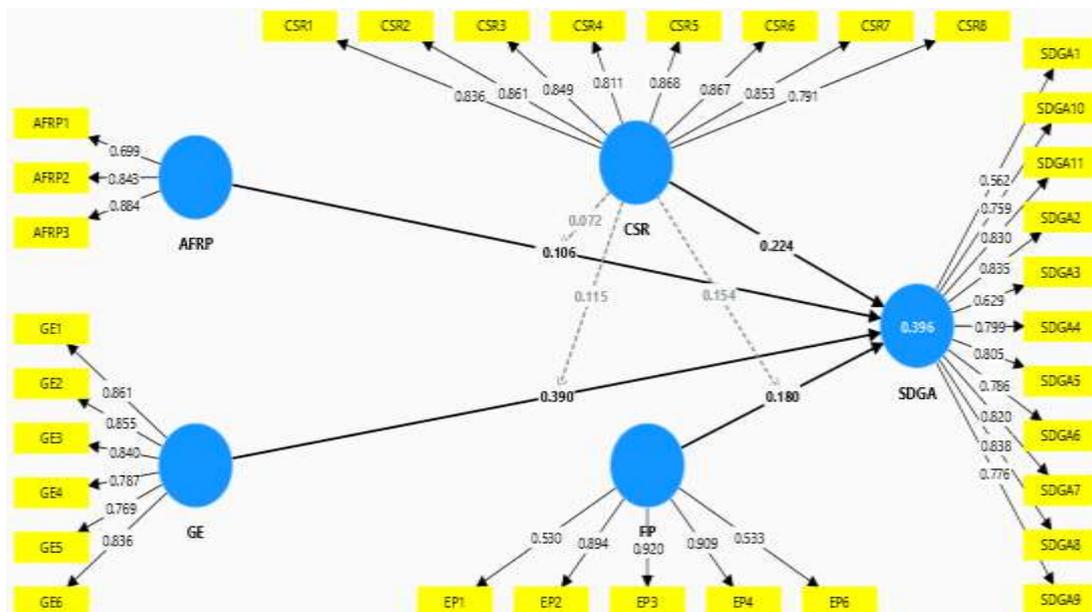


Figure 2: Measurement Assessment Model

The findings indicate that gig economy adoption, employee performance, and the implementation of flexible recruitment policies positively influence SDG achievement, supporting hypotheses H1, H2, and H3. Additionally, the results confirm that CSR significantly moderates the relationships between gig economy adoption, employee performance, and SDG achievement, validating hypotheses H4 and H6. These associations are detailed in Table 6 and Figure 3.

Table 6: Path Analysis

Relationships	Beta	Standard Deviation	T Statistics	P Values
AFRP -> SDGA	0.106	0.044	2.382	0.019
CSR -> SDGA	0.224	0.066	3.389	0.001
EP -> SDGA	0.180	0.068	2.640	0.010
GE -> SDGA	0.390	0.059	6.628	0.000
CSR x EP -> SDGA	0.154	0.060	2.554	0.012
CSR x AFRP -> SDGA	0.072	0.040	1.796	0.075
CSR x GE -> SDGA	0.115	0.050	2.319	0.022

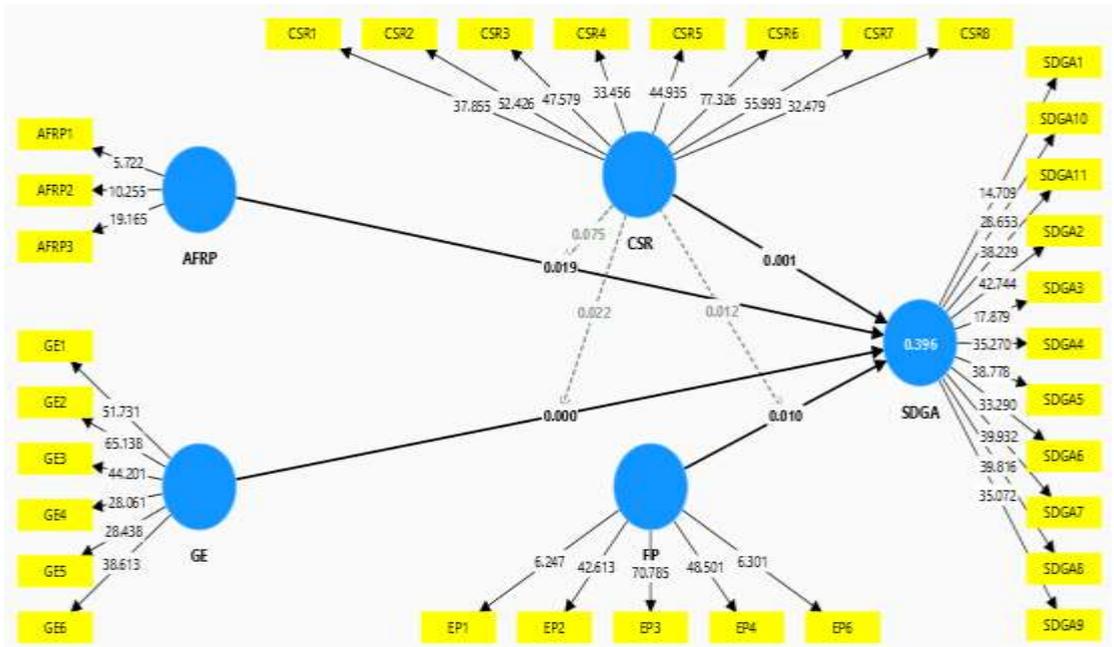


Figure 3: Structural Assessment Model

DISCUSSION

The study findings indicate that gig economy adoption positively influences SDG achievement. These results align with (Novitz, 2021), which suggests that adopting a gig economy enables organisations to access skilled professionals beyond their boundaries, facilitating the implementation of SDG-related initiatives. Similarly, Sfetcu (2024) supports this view, arguing that gig economy adoption enhances firms' ability to recruit talented individuals, mitigating the negative social and environmental impacts of business activities and promoting SDG achievement. Furthermore, the results confirm that flexible recruitment policies positively contribute to SDG achievement. This is consistent with (Wang et al., 2024), which highlights that flexible recruitment policies create a supportive work environment, enhancing employees' ability to engage in both economic and socially responsible projects, thereby advancing SDGs. Chang et al. (2024) further reinforce this perspective, asserting that flexible recruitment policies allow employees to adjust their responsibilities as needed and contribute additional efforts towards organisational and societal well-being, facilitating SDG attainment.

The study findings indicate that employee performance positively influences SDG achievement. These results align with (Ahmad et al., 2024), which suggests that HR management policies focusing on performance evaluation and employee motivation enhance loyalty and capability development, leading to improved contributions to sustainability initiatives and SDG attainment. Similarly, Tahir et al. (2024) support this perspective, stating that organisations with high-performing employees are more

effective in implementing SDG-related strategies. Additionally, the study confirms that CSR significantly moderates the relationship between gig economy adoption and SDG achievement. This aligns with (Fuster Morell et al., 2020), which demonstrates that organisations operating under CSR principles are more likely to engage in the gig economy while prioritising SDG attainment. Furthermore, Silva and Nyobe (2023) reinforce this view, asserting that CSR execution facilitates gig economy adoption, thereby strengthening the link between gig economy practices and SDG achievement.

The study findings indicate that CSR significantly moderates the relationship between flexible recruitment policy and SDG achievement. This aligns with (Singh et al., 2025), which highlights that CSR encourages organisational management to adopt flexible recruitment policies while promoting SDG attainment. Similarly, Torres et al. (2023) support this perspective, suggesting that CSR fosters the effective implementation of flexible recruitment policies, thereby creating a business environment conducive to SDG achievement. Furthermore, the study confirms that CSR also significantly moderates the relationship between employee performance and SDG achievement. These findings are consistent with (López-Concepción et al., 2022), which asserts that CSR enhances the link between employee performance and SDG attainment. Additionally, Fallah Shayan et al. (2022) reinforce this view, indicating that CSR-driven initiatives not only motivate employees to perform better but also raise awareness of SDG-related responsibilities, thereby strengthening the impact of employee performance on SDG achievement.

IMPLICATIONS

The present study explores the roles of the gig economy, employee performance, and flexible recruitment policies in achieving SDGs, with CSR moderating these relationships. It offers insights for economies like Indonesia, where sustainable development and SDG attainment are critical. The study provides guidance for governments and businesses, emphasising the adoption of the gig economy, flexible recruitment policies, and improved employee performance to accelerate SDG achievement. It highlights the importance of CSR in facilitating gig economy adoption, promoting flexible recruitment, and enhancing employee performance, ultimately supporting SDG attainment. The study recommends integrating CSR as a business model to align organisational practices with sustainable development goals.

CONCLUSION

The study aimed to examine the impact of gig economy adoption, employee performance, and flexible recruitment policies on SDG achievement, while also assessing the moderating role of CSR in these relationships. Quantitative data were collected from organisations in Indonesia. The findings confirmed that gig economy

adoption, employee performance, and flexible recruitment policies positively influence SDG attainment. The results demonstrated that adopting the gig economy expands job opportunities and facilitates the implementation of socially and environmentally responsible projects alongside economic initiatives, contributing to SDG achievement. Additionally, the adoption of flexible recruitment policies enhances workforce multi-tasking capabilities, supports sustainable projects, and improves employee well-being, thereby fostering progress on SDGs related to social, environmental, and economic sustainability. The study further highlighted that employee performance, which is critical to executing business operations and additional sustainability initiatives, significantly determines an organisation's success in achieving SDGs. Moreover, the findings confirmed that CSR serves as a crucial moderator in these relationships. Organisations that integrate CSR into their frameworks are more inclined to adopt gig economy practices, enhance employee performance, and implement flexible recruitment policies, all of which collectively contribute to SDG achievement.

LIMITATIONS

This research has certain limitations that warrant further investigation. Firstly, the study framework focuses solely on three factors—gig economy adoption, employee performance, and flexible recruitment policies—in relation to SDG achievement. However, other significant factors, such as green innovation, green finance, and energy efficiency, also contribute to sustainable development. Future research should explore the impact of these additional variables on SDG attainment. Secondly, the study's data were collected exclusively from Indonesia, limiting the generalisability of the findings. Since socio-economic and regulatory conditions vary across countries, the results may not be universally applicable. Future studies should incorporate data from multiple countries to provide broader empirical evidence and enhance the robustness of the findings.

REFERENCES

- Abdul Rahim, A. F., Yaacob, N. A., Mohd Noor, R., Najid, N. A., & Zulkifli, N. (2021). Strengthening the gig economy: Future of digital labor workforce platform post-covid-19. *Gading Journal for Social Sciences*, 24(4), 17-26. <https://ir.uitm.edu.my/id/eprint/56810>
- Ahmad, N., Samad, S., & Han, H. (2024). Charting new terrains: How CSR initiatives shape employee creativity and contribute to UN-SDGs in a knowledge-driven world. *Journal of Innovation & Knowledge*, 9(4), 100557. <https://doi.org/10.1016/j.jik.2024.100557>
- Alqershi, N., Thurasamy, R., Alzoraiki, M., Mohammed Imam, A. S., & Ali, G. (2024). The Gig Economy and Business Sustainability: Exploring the Moderating Role of CEO Power. Available at SSRN 5072823.

<https://www.researchgate.net/publication/387439724>

- Buhmann, K., Jonsson, J., & Fisker, M. (2019). Do no harm and do more good too: Connecting the SDGs with business and human rights and political CSR theory. *Corporate Governance: The International Journal of Business in Society*, 19(3), 389-403. <https://doi.org/10.1108/CG-01-2018-0030>
- Chang, Y.-Y., Chiang, F.-Y., Hu, Q., & Hughes, M. (2024). From green HRM to SDG success: pathways through exploratory innovation and developmental culture. *Review of Managerial Science*, 1-31. <https://doi.org/10.1007/s11846-024-00805-6>
- Fallah Shayan, N., Mohabbati-Kalejahi, N., Alavi, S., & Zahed, M. A. (2022). Sustainable development goals (SDGs) as a framework for corporate social responsibility (CSR). *Sustainability*, 14(3), 1222. <https://doi.org/10.3390/su14031222>
- Firman, A. (2021). The effect of career development on employee performance at Aswin Hotel and Spa Makassar. *Jurnal manajemen bisnis*, 8(1), 133-146. <http://dx.doi.org/10.33096/jmb.v8i1.721>
- Fuster Morell, M., Espelt, R., & Renau Cano, M. (2020). Sustainable platform economy: Connections with the sustainable development goals. *Sustainability*, 12(18), 7640. <https://doi.org/10.3390/su12187640>
- Gallardo-Vázquez, D., Hourneaux Junior, F., da Silva Gabriel, M. L. D., & Valdez-Juárez, L. E. (2021). On earth as it is in heaven: Proxy measurements to assess sustainable development goals at the company level through CSR indicators. *Sustainability*, 13(2), 914. <https://doi.org/10.3390/su13020914>
- Gechbaia, B., Goletiani, K., Abashidze, G., & Nasaraia, Z. (2024). The Role Of Human Resources Management In Achieving Sustainable Development Goals In The Company. *Business Management/Biznes Upravljenje*(4). <https://doi.org/10.58861/tae.bm.2024.4.06>
- Gore, M., Annachhatre, M., & Kandalgaonkar, M. D. (2024). Gig Economy Challenges through the Lens of Sustainable Development Goals (SDGs). *Agenda*, 7(05). <http://ijlrhss.com/paper/volume-7-issue-5/9HSS-2734.pdf>
- Gupta, R. (2019). Evaluating the contribution of CSR in achieving UN's sustainable development goals. *Amity Journal of Corporate Governance*, 4(1), 43-59. <https://www.academia.edu/46883512>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., & Thiele, K. O. (2017). Mirror, mirror on the wall: a comparative evaluation of composite-based structural equation modeling methods. *Journal of the academy of marketing science*, 45, 616-632. <https://doi.org/10.1007/s11747-017-0517-x>
- Isa, A., Ibrahim, H. I., Dass, M., Jaaffar, A. H., Hanapiyah, Z. M., Tajuddin, A., Lyana, N., & Haque, R. (2025). Empirical Evidence of Sustainable Development Goals (SDGs) on Talent Management Practices and Employee Engagement in Government Linked Companies. *Journal of Lifestyle and SDGs Review*, 5(2), e02672-e02672. <https://doi.org/10.47172/2965->

[730X.SDGsReview.v5.n02.pe02672](#)

- Jogdand, R. (2024). Integrating Sustainable Development Goals into HR Practices: Enhancing Employee Value Proposition in the Modern Workplace. *Library of Progress-Library Science, Information Technology & Computer*, 44(3). <https://bpasjournals.com/library-science/index.php/journal/article/view/1629>
- John, A., Qadeer, F., Shahzadi, G., & Jia, F. (2019). Getting paid to be good: How and when employees respond to corporate social responsibility? *Journal of cleaner production*, 215, 784-795. <https://doi.org/10.1016/j.jclepro.2019.01.074>
- Lei, M., Alam, G. M., & Bashir, K. (2024). The Relationships between Job Performance, Job Burnout, and Psychological Counselling: A Perspective on Sustainable Development Goals (SDGs). *Sustainability*, 16(17), 7569. <https://doi.org/10.3390/su16177569>
- Lo, Y.-F., & Kun-Lin, H. (2024). The study of working patterns in the gig economy. *Management Analytics and Social Insights*, 1(1), 70-87. <https://doi.org/10.22105/616rxy80>
- Loganathan, M. (2022). Assessing Social Sustainability in the Gig Economy. *Indian Journal of Labour Economics*, 65(4). <http://dx.doi.org/10.1007/s41027-022-00399-1>
- López-Concepción, A., Gil-Lacruz, A. I., & Saz-Gil, I. (2022). Stakeholder engagement, Csr development and Sdgs compliance: A systematic review from 2015 to 2021. *Corporate Social Responsibility and Environmental Management*, 29(1), 19-31. <https://doi.org/10.1002/csr.2170>
- Lu, J., Liang, M., Zhang, C., Rong, D., Guan, H., Mazeikaite, K., & Streimikis, J. (2021). Assessment of corporate social responsibility by addressing sustainable development goals. *Corporate Social Responsibility and Environmental Management*, 28(2), 686-703. <https://doi.org/10.1002/csr.2081>
- Moyeen, A., & Mehjabeen, M. (2024). CSR research in the hotel industry: how it relates to promoting the SDGs. *Social Responsibility Journal*, 20(9), 1770-1786. <https://doi.org/10.1108/SRJ-01-2024-0032>
- Naik, S., & e Melo, F. R. (2024). Impact of HRM Practices on Employees Performance on SDG in Pharmaceutical Companies. *Journal of Lifestyle and SDGs Review*, 4(4), e02059-e02059. <https://doi.org/10.47172/2965-730X.SDGsReview.v4.n04.pe02059>
- Ndukwe, C., Idike, A. N., Ukeje, I. O., Onele, J., Clementina, K., Obasi, V. U., Ogbonnaya, E., & Anigbata, O. (2020). Recruitment practices and sustainable development. *Global Encyclopedia of Public Administration, Public Policy, and Governance*, 1-11. http://dx.doi.org/10.1007/978-3-319-31816-5_4034-1
- Novitz, T. (2021). Gig work as a manifestation of short-termism: crafting a sustainable regulatory agenda. *Industrial Law Journal*, 50(4), 636-661. <https://doi.org/10.1093/indlaw/dwab027>
- Prihandono, I., & Religi, F. H. (2019). Business and human rights concerns in the Indonesian textile industry. *Yuridika*, 34(3), 493.

<https://doi.org/10.20473/ydk.v34i3.14931>

- Saragih, J., & Pratami, E. I. (2024). Balancing Flexibility and Stability as SDGs: Gig Economy Adoption, Flexible Recruitment Policies, and Employee Performance in North Sumatra's Public Sector. *Journal of Lifestyle and SDGs Review*, 4(1), e1605-e1605. <https://doi.org/10.47172/2965-730X.SDGsReview.v4.n00.pe01605>
- Saz-Gil, M. I., Cosenza, J. P., Zardoya-Alegría, A., & Gil-Lacruz, A. I. (2020). Exploring corporate social responsibility under the background of sustainable development goals: A proposal to corporate volunteering. *Sustainability*, 12(12), 4811. <https://doi.org/10.3390/su12124811>
- Sfetcu, L. (2024). Strategies for Sustainable Growth and Decent Work in the Platform Economy. *Technium Soc. Sci. J.*, 66, 347. <http://dx.doi.org/10.47577/tssj.v66i1.12120>
- Silva, M., & Nyobe, S. (2023). Social sustainability in the gig economy era: insights from the on-demand delivery sector= Durabilité sociale à l'ère de la gig economy. *Revue française de gestion industrielle*, 37(1), 55-69. <https://doi.org/10.53102/2023.37.01.1140>
- Singh, S., Martins, A., & Tefera, O. (2025). Green human resource management and Sustainable Development Goals in non-profit organisations. *SA Journal of Human Resource Management*, 23, 13. <https://doi.org/10.4102/sajhrm.v23i0.2780>
- Skaggs, S. L., Harris, C., & Montgomery, L. (2022). The impact of police–community relations: Recruitment and retention concerns of local police agencies. *Policing: A Journal of Policy and Practice*, 16(3), 462-475. <https://doi.org/10.1093/police/paac029>
- Subramony, M., & Rosenbaum, M. S. (2024). SDG commentary: economic services for work and growth for all humans. *Journal of Services Marketing*, 38(2), 190-216. <https://doi.org/10.1108/JSM-05-2023-0201>
- Tahir, A. H., Umer, M., Nauman, S., Abbass, K., & Song, H. (2024). Sustainable development goals and green human resource management: A comprehensive review of environmental performance. *Journal of Environmental Management*, 370, 122495. <https://doi.org/10.1016/j.jenvman.2024.122495>
- Torres, L., Ripa, D., Jain, A., Herrero, J., & Leka, S. (2023). The potential of responsible business to promote sustainable work—An analysis of CSR/ESG instruments. *Safety Science*, 164, 106151. <https://doi.org/10.1016/j.ssci.2023.106151>
- Turker, D., & Turker, D. (2018). Global challenges: Aligning social responsibility and sustainable development goals. *Managing Social Responsibility: Functional Strategies, Decisions and Practices*, 161-176. https://doi.org/10.1007/978-3-319-91710-8_10
- Wang, L., Haque, R., Hakimi, N., & Guanyu, C. (2024). Examining Digital Talent Acquisition and Recruitment Strategies to Enhance Economic Sustainable Development Goals (SDGs) Of SME'S in China's Internet Industry. *Journal of*

Lifestyle and SDGs Review, 4(3), e02306-e02306.
<https://doi.org/10.47172/2965-730X.SDGsReview.v4.n03.pe02306>

- Warmate, Z., Eldaly, M. K., & Elamer, A. A. (2021). Offering flexible working opportunities to people with mental disabilities: The missing link between sustainable development goals and financial implications. *Business Strategy and the Environment*, 30(4), 1563-1579. <https://doi.org/10.1002/bse.2694>
- Westerman, J. W., Acikgoz, Y., Nafees, L., & Westerman, J. (2022). When sustainability managers' greenwash: SDG fit and effects on job performance and attitudes. *Business and Society Review*, 127(2), 371-393. <https://doi.org/10.1111/basr.12273>
- Widodo, D., Primiana, I., Cahyandito, M., & Sutarman, S. (2024). Influence of technology and government regulations on the competitiveness of the textile industry: Case study of Indonesia. *Uncertain Supply Chain Management*, 12(2), 761-770. <http://dx.doi.org/10.5267/j.uscm.2024.1.010>
- Zaidi, S. Y. A., Aslam, M. F., Mahmood, F., Ahmad, B., & Tasaddque, S. (2025). Accomplishing the SDGs Through Green HRM Practices: Insights From Industrial Sustainability Experts. *Global Business and Organizational Excellence*. <https://doi.org/10.1002/joe.22294>
- Zamora-Polo, F., Sánchez-Martín, J., Corrales-Serrano, M., & Espejo-Antúnez, L. (2019). What do university students know about sustainable development goals? A realistic approach to the reception of this UN program amongst the youth population. *Sustainability*, 11(13), 3533. <https://doi.org/10.3390/su11133533>